

ONE SMALL THING

England & Wales · Charity number 1180782

Details

Other names	OST
Status	Registered
Legal form	Charitable company
Company number	11516337
Registered	2018-11-21
Register	View on the Charity Commission register

Contact

Address	One Small Thing c/o The Foundry 17 Oval Way London
Phone	07734 799135
Email	info@onesmallthing.org.uk
Website	www.onesmallthing.org.uk

Activities

Objects: 1. FOR THE PUBLIC BENEFIT, THE PROMOTION OF THE RELIEF AND REHABILITATION OF PRISONERS IN THE UNITED KINGDOM PRISON ESTATE, OF EX-OFFENDERS AND OF PEOPLE AT RISK OF OFFENDING BY (BUT NOT LIMITED TO):(A) ENABLING THE PROVISION AND IMPLEMENTATION OF GENDER-RESPONSIVE AND TRAUMA-INFORMED PRACTICE WITHIN THE CRIMINAL JUSTICE SYSTEM;(B) THE PROVISION OF A COMMUNITY-BASED CENTRE OR CENTRES OFFERING ACCOMMODATION (INCLUDING TEMPORARY ACCOMMODATION) SPECIALIST SERVICES AND OPPORTUNITIES TO ENGAGE IN WORK ACTIVITIES EDUCATION AND TRAINING TO WOMEN (AND THEIR CHILDREN) WHO ARE IN THE CRIMINAL JUSTICE SYSTEM OR WHO ARE AT RISK OF OFFENDING OR RE-OFFENDING; 'TRAUMA INFORMED PRACTICE' MEANS AN APPROACH, ENCOMPASSING STAFF, RESIDENTS IN PRISONS AND THE WIDER COMMUNITY, WHICH RECOGNISES AND ACKNOWLEDGES TRAUMA AND ITS PREVALENCE ALONGSIDE AWARENESS AND SENSITIVITY TO ITS DYNAMICS.2. THE PROMOTION OF SOCIAL INCLUSION FOR THE PUBLIC BENEFIT BY PREVENTING PEOPLE FROM BECOMING SOCIALLY EXCLUDED, RELIEVING THE NEEDS OF THOSE PEOPLE WHO ARE SOCIALLY EXCLUDED AND ASSISTING THEM TO INTEGRATE INTO SOCIETY.FOR THE PURPOSE OF THIS CLAUSE 'SOCIALLY EXCLUDED' MEANS BEING EXCLUDED FROM SOCIETY, OR PART OF SOCIETY, AS A RESULT OF CRIME AS AN OFFENDER REHABILITATING INTO SOCIETY.

Activities: One Small Thing is striving for positive change in the criminal justice system by implementing small changes in a big way. We provide trauma-informed treatment programmes for the prison and community sectors that consider the individual caught in a cycle of crime and incarceration and aim to humanise their process.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Other Charitable Purposes
- **Who:** Other Defined Groups

Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£4,268,250	£3,080,920	£11,461,755	38
2024-03-31	£3,380,908	£2,710,578	£10,274,425	35
2023-03-31	£3,816,161	£1,598,383	£9,604,095	17
2022-03-31	£4,264,185	£1,171,827	£7,386,317	12
2021-03-31	£3,878,764	£839,867	£4,293,959	7

Trustees

Name	Role	Appointed
LADY EDWINA LOUISE SNOW	Chair	2018-08-14
Alexandra Blair		2026-01-28
ELEANOR LOUISE Horne		2018-08-14
Jodie Townsend		2025-01-23
Lorna Forbes		2023-02-10
Samantha Horne		2023-01-26
Sarah Hughes		2023-06-21

ONE SMALL THING

England & Wales - Charity number 1180782

Accounts

Company number: 11516337

Charity Number: 1180782

One Small Thing

Report and financial statements

For the year ended 31 March 2025

One Small Thing

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One Small Thing

Reference and Administrative details

For the year ended 31 March 2025

Company number 11516337
Country of incorporation United Kingdom

Charity number 1180782
Country of registration England & Wales

Registered office address C/O The Foundry
17 Oval Way London SE11 5RR

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Lady Edwina Grosvenor	Chair
Eleanor Horne	
Samantha Horne	Treasurer
Laurie Hunt	
Lorna Forbes	
Sisasenkosi Moyo	
Sarah Hughes	
Jodie Townsend	appointed January 2024

Key management Personnel	Claire Hubberstey	Chief Executive
	Rachel Oliver	Director of Operations and Deputy CEO
	Emma Caley Chetty	Finance Director

Bankers	CAF Bank Ltd	25 Kings Hill Avenue, Kings Hill, Kent, ME19 4JQ
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	The Cooperative Bank	1 Balloon Street, Manchester, M60 4EP
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Auditor	Sayer Vincent LLP	110 Golden Lane London EC1Y 0TG
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The trustees present their report and the audited financial statements for the year ended 31 March 2025.

Reference and administrative information set out on page 2 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under company law, and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Foreword



Hope Street, Hampshire, our replicable and scalable '**blueprint for change**', has now been open almost two years, providing a much-needed alternative to custodial sentences for women who find themselves involved in the justice system and face their children being taken into care, loss of tenancies and other life-changing outcomes.

Our mission to **redesign the justice system for women and their children** is now very much a government priority and our pioneering work at Hope Street provides us with unique learning and perspectives from which to influence national conversations about **community alternatives**.

We have seen referrals increase over the year, as well as sentencer confidence, with Courts understanding what Hope Street is and how it can support women in the community instead of custody.

Our ultimate ambition is to **reduce the number of women going to prison**, and this year, Hope Street has been home to 36 women and four children. In addition to the four children that have lived at Hope Street with their mothers; there have been eight children in the community whose mothers have resided at Hope Street and been supported in maintaining contact, or indeed, reconnecting and being reunited with their children.

Our **network of move on houses** is now well utilised, with women and children having a safe housing option to transition into the community. Our programme of support continues to develop and grow in collaboration with the women we have supported. The café and community meeting space has gone from strength to strength, providing both work experience opportunities and a vibrant space for the local community, providing new connections and opportunities.

The services that co-locate at the Hope Street Hub have created much stronger partnership working for women in contact with the justice system across probation, health and other specialist services, driving systems change across Hampshire.

Alongside this local systemic change, we have worked with practitioners on the ground to influence practice across the country. Our **Educate** work delivers our training, consultancy and Quality Mark and this year we have worked alongside a large range of organisations to build their capacity, knowledge and practice in relation to working with trauma.

Our **Influence** work stream has taken insights and learning from across all of our delivery, involving women with lived experience to influence national justice reform for women. Our blog and podcast gave in-depth insights on issues ranging from community justice solutions to women's health in the justice system. The team conducted research with our networks of practitioners, as well as focus groups with women in prison to write briefings on how the justice system should be redesigned for women and their children. This learning fed into crucial policy responses over the year for instance the Independent Sentencing Review, with recommendations increasingly cited within justice policy and reports.

One Small Thing

Trustees' annual report

For the year ended 31 March 2025

I am extremely proud of our team whose unfailing commitment to our mission is inspiring. Their collective efforts remain focused on positioning One Small Thing and Hope Street as a vital catalyst for change in the women's justice field, with unique insights to help finally reform the justice system for women and children for the better.

Edwina Grosvenor
Founder and Chair of One Small Thing

Objectives and activities

Purposes and aims

Our charity's purposes as set out in the objects contained in the company's memorandum of association are:

- to benefit the public by promoting the relief and rehabilitation of prisoners in the United Kingdom prison estate, of ex-offenders and of people at risk of offending by:
 - Enabling the provision and implementation of gender-responsive and trauma-informed practice within the criminal justice system; and
 - The provision of a community-based centre or centres offering accommodation, specialist services and opportunities to engage in work activities, education and training to women (and their children) who are in the criminal justice system or who are at risk of offending or re-offending.
 - the promotion of social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

One Small Thing's vision is a justice system that can recognise, understand, and respond to trauma. Our mission is to redesign the justice system for women and their children.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

One Small Thing's vision is a justice system that can recognise, understand, and respond to trauma. Our mission is to redesign the justice system for women and their children.

We want a compassionate system that recognises the vicious cycle of trauma and disadvantage at the root of justice involvement and allows people to recover from trauma and thrive. Our core focus is on women and their children because of the additional discrimination and disadvantage they face.

How:

- Redesign the way the justice system responds to women and their children in a way that can be replicated and scaled nationally.
- Educate people within the justice system on the impact of trauma and draw on our knowledge and expertise to help build capacity within organisations.
- Influence politicians and policy makers to encourage culture change across the justice system and the people who work within it.

Our Mission and Vision

One Small Thing's vision is a justice system that can recognise, understand, and respond to trauma. Our mission is to redesign the justice system for women and their children.

We want a compassionate system that recognises the vicious cycle of trauma and disadvantage at the root of justice involvement and allows people to recover from trauma and thrive. Our core focus is on women and their children because of the additional discrimination and disadvantage they face.

How do we achieve this?

Redesign

the way the justice system responds to women and their children in a way that can be replicated and scaled nationally.

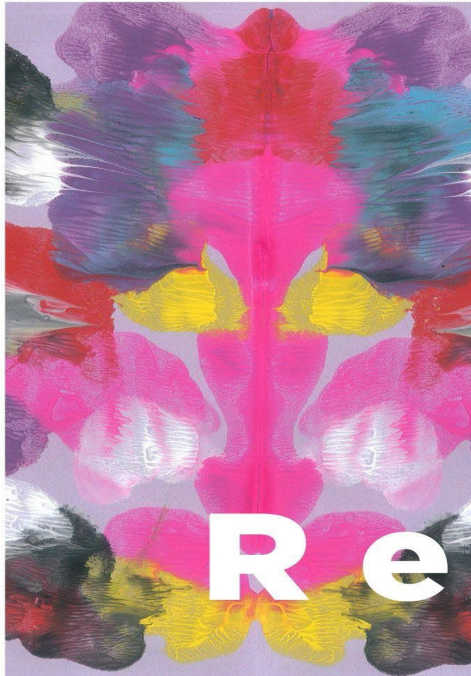
Educate

people within the justice system on the impact of trauma, and draw on our knowledge and expertise to help build capacity within organisations.

Influence

politicians and policy makers to encourage culture change across the justice system and the people who work within it.

one small thing



We redesign the way the justice system responds to women and their children in a way that can be replicated and scaled nationally.

One Small Thing's commitment to systemic change for women and their children in the justice system, has inspired us to build Hope Street. Hope Street is piloting a new approach to working with women involved in the criminal justice system. From within a healing, trauma-informed, residential environment, women and children can access a range of specialist support. By taking a positive and compassionate approach, we aim to create a blueprint for change that can be replicated across the country and achieve better outcomes for women, their children and society.

Redesign

In 2024 -25 Hope Street:



Provided an alternative to custody for

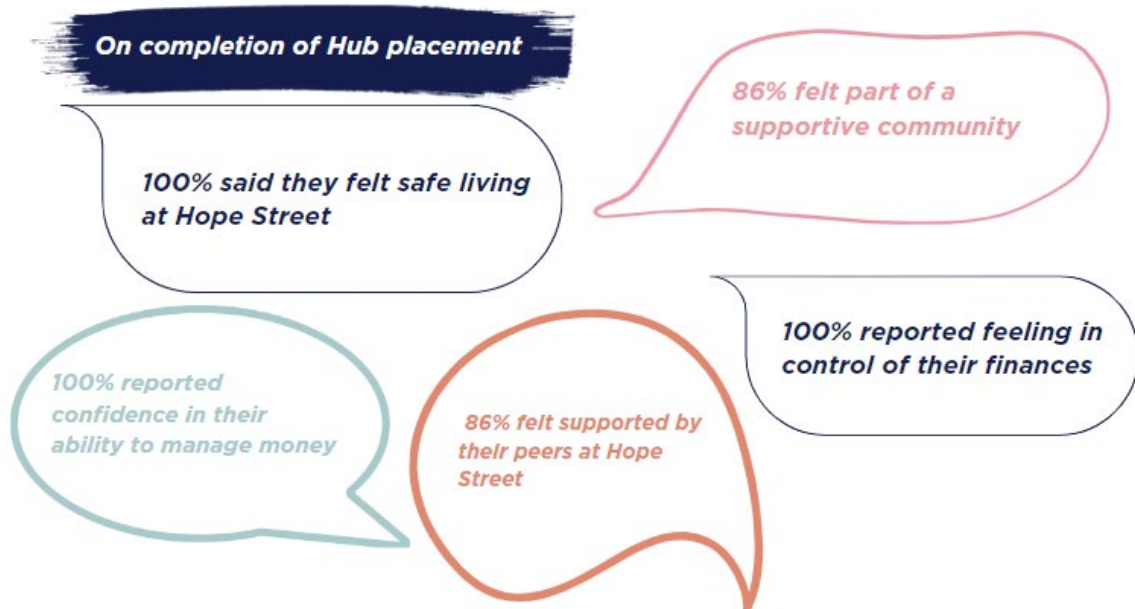
36 women



Prevented maternal separation for

4 children

Over the year we received 99 referrals, with an 81% increase in referrals from Q3 to Q4. We have recently expanded our reach and opened up a direct referral pathway from the six Mother and Baby Units located in six of the women's prisons to directly support our aim of preventing maternal separation.



On average women have stayed at the main Hope Street Hub for around sixteen weeks, although each woman stays for as long as is appropriate, some for over six months. This reflects our commitment to being a person-centred service that responds flexibly to the needs of each woman and her individual circumstances, rather than working to fixed timelines.

“

‘I’ve never been in a place where the people who work here, like the staff genuinely care so much. They are all so authentic. They’re not faking it. They’re not just here for the money. They want to know what’s bothering you and how they can help you’

Resident at Hope Street



Hope Street Hub, Gardens and Flats
Photo Credit Fotohaus Ltd

Successful outcomes have included women moving on to secure their own accommodation and women completing training such as the accredited Barista training with the Winchester Coffee Company, then starting work in our café. Our network of move on houses are now well utilised, with women and children having a safe housing option to transition into the community.

In 2024/25 we supported four children who lived at Hope Street. Our onsite creche has played an important part in this, as well as dedicated play areas within the Hub. Our Children's Services Manager provided specialist support over the year, and our programme included parenting classes and support.



'[my little boy] enjoyed time spent with his mummy ..in the garden, watching SpongeBob together and playing in the play area.'

A mum's reflection on spending time with her child, who is being looked after by family.



'The group helped me to engage with my daughter during contact sessions. We talked about play and why it's important and tried activities that help children learn. Then I'd choose an activity that I can take to my next contact session to do it with my daughter and then chat about how it went in our next lesson.'

Hope Street resident

Activities

Hope Street delivers a range of accredited programmes and structured, trauma-informed activities designed to foster connection, build routine, and support recovery for justice-involved women and their children. This includes Healing Trauma, a group-based programme that provides a psychologically safe space for women to explore the impact of trauma and develop healthy coping strategies. We also deliver Moving Parents and Children Together (M-PACT), an accredited and evidence-based whole-family intervention for families affected by parental substance misuse. Designed for children aged 8–17 and their parents or carers, M-PACT strengthens communication, rebuilds trust, and improves emotional wellbeing through a series of structured group sessions delivered by trained facilitators.

Activities at Hope Street are tailored to the individual needs and recovery pathways of each woman. These may include

recovery support sessions, parenting groups, art therapy and nature-based, off-site experiences such as equine therapy and forest bathing. Our evening programme offers a diverse mix of inclusive, community-building opportunities, such as Quiz Nights, Sound Bath experiences, Movie Nights, and Karaoke providing safe, low-pressure environments for residents to relax, connect, and build confidence.

We also offer a specialist package of support for children living at or visiting Hope Street. This includes access to therapeutic play resources, creative activities, and family-based sessions that promote emotional wellbeing and secure attachment. For mothers working to regain custody of their children, we provide a structured Reunification Pathway, combining trauma-informed parenting support, reflective practice, and multi-agency planning to create safe, supported opportunities for family reconnection and long-term stability.



One Small Thing

Trustees' annual report

For the year ended 31 March 2025

In addition to our residential programme, Hope Street acts as a regional hub for women across Hampshire with lived experience of the justice system. Our community and activity spaces are regularly used by trusted partner organisations to deliver peer-led and professionally facilitated groups that promote emotional wellbeing, self-empowerment, and long-term recovery. This includes a female-only Narcotics Anonymous group, which offers women in recovery a vital space for connection, reflection and mutual support, free from judgment and stigma.

Weekly Community Celebration Circles also play a key role in our approach, offering a consistent space to recognise and honour personal growth (no matter how big or small). These moments of recognition support a culture of belonging and motivation and are a core element of our TIERS model (Trauma-Informed Encouragement and Reinforcement System), which reinforces positive behaviours and builds self-worth through relational, strengths-based practice.

Together, these programmes and practices create a community where women, and their children, feel seen, valued and empowered to take the next step toward stability, independence, and lasting recovery.

781 group sessions were facilitated over the year, with over 2100 resident attendances and 1862 attendances from women accessing support from the local community.

Hope Street as a Community Asset

An important element of Hope Street is to be connected and of value to the local community and to act as a hub and resource for non-resident women in contact with the justice system and for those organisations whose services compliment and add value to our offer.

Gardens and Community Café

Our gardens providing a peaceful space for our residents and ongoing opportunities for women to learn horticultural skills, including growing fresh produce for our on-site cafe.



Community Café



Residents Gardens



Kitchen Gardens

One Small Thing

Trustees' annual report

For the year ended 31 March 2025

Our café is extremely well utilised. Local residents are now regulars; coming in to sample our fresh coffee, and increasingly varied menu. The café also provides opportunities for women at Hope Street to gain barista skills, baking, cookery, customer service and event catering.

Awards

On the first-year anniversary of Hope Street opening in June 2024, we won Client of the Year at the Constructing Excellence Award, recognising our role in driving innovation, and collaborative working during the build of Hope Street. The Judges commented:

'This is an entry that demonstrated not only was the client actively involved in the construction process, but they are brave and visionary. They have challenged the norm and created a groundbreaking space that delivers enormous benefits for the end user...whilst also looking beyond this to the positive impact on the wider community. In short they created a blueprint for change.'



We educate people within the justice system on the impact of trauma and draw on our knowledge and expertise to help build capacity within organisations.

Educate

IN 2024-25:

We trained
360
participants


across the justice and
community sector

Including 21
organisations
commissioning us for
in-house training.

We have delivered training to a range of organisations including:



Training

We train staff and volunteers within community, statutory organisations (including prisons) and private organisations, to develop an understanding of the dynamics and process of trauma that then informs practice and supports system change. Our training courses have three primary objectives, to help participants:

- better understand the effects of violence and trauma
- learn about what a trauma informed approach means
how to apply the approach within their role or within their organisation



94%

of participants feel more confident to apply trauma informed approaches to their work.

Over 24-25 we delivered training to a wide range of organisations including: a private healthcare provider, police and probation teams, social impact agencies, law advice organisations, a CIC who makes ethical films, theatres, youth development agencies, domestic abuse organisations, funding organisations, organisations working in prisons, NHS Trusts, universities, and women's centres.

In July 2024, we were commissioned to deliver online trauma-informed training to the global ethics and compliance teams at a large company with reach into communities. We tailored our short introductory course to meet what they needed, which included establishing rapport and how to hold sensitive conversations when someone is reporting a difficult situation (e.g. domestic violence), together with a focus on self-care.

Trauma-Informed Team Leadership Programme

Leading teams who work with people who have experienced trauma is complex, and leading in a way that is trauma-informed needs thought, reflection and skill. We designed this Programme to provide managers with the foundations to implement a trauma informed team leadership approach, including finding a balance between meeting the needs of the organisation and the needs of the people they manage.

The Programme includes an in-person training day followed by a series of Action Learning Sets over six months. These are a unique opportunity for a small group of leaders to come together and through a facilitated structure of questions and support, solve problems that may appear intractable and develop themselves as leaders. They are structured to help participants think critically, work collaboratively, get creative, and build confidence.

Our first Trauma Informed Team Leadership Programme ran from December 2023 to June 2024, with 11 participants from a range of organisations including a women's centre, voluntary organisations and those working in the justice system. 57% of participants rated the programme really useful, 43% useful and 100% would recommend it to a colleague.

In October 2024, we opened applications for our 24-25 Trauma Informed Team Leadership Programme and currently have 19 participants taking part including colleagues from Probation Board Northern Ireland, a senior midwife, a prison education organisation, an arts organisation, and a social exclusion charity.



'The Action Learning Sets were a haven in often busy and hectic work lives which enabled us to pause, reflect and then move forward positively.'

Participant June 2024

Working with Trauma Quality Mark

The Working with Trauma Quality Mark provides a robust set of national standards to recognise and celebrate good practice in trauma-informed work.



Bronze: Trauma Aware. Organisations have an understanding of trauma and its impact and organisational plans are in place to implement trauma informed practice.



Silver: Trauma Informed. Trauma informed practice is implemented across the organisation's culture, practice, environment and individual needs and well-being are prioritised.



Gold: Trauma Responsive. Extensive trauma informed working practices are embedded, and user voice is alongside strategic decision-making; the organisation promotes the recovery of individuals and is a centre of excellence.



'The best part of doing the Quality Mark was really being able to engage with the women we support as part of the process, and allowing their voices to be heard throughout it. The same goes for our staff as well... hearing these collective voices was the best part.'
Treasures Foundation, passed the Silver Quality Mark, Sept 2024.'

Treasures Foundation, passed the Silver Quality Mark, Sept 2024

Over the last twelve months, we have reached over 150 organisations through this strand of work and delivered 19 Working with Trauma Quality Mark Information Workshops which are open to any organisation interested in learning about the Quality Mark. We are working alongside 25 organisations to take them through the process which can take anything up to 12 months and differs by size and the capacity of organisations.

Thirteen organisations or services have achieved the award this year with six achieving Bronze and seven achieving Silver. Organisations and services who have achieved the award include: the National Youth Theatre, Victims and Survivors Service, Treasures Foundation, Blue Cabin, Choices, and more.

The Safeguarding Board for Northern Ireland invited One Small Thing to be part of a pilot evaluated by Ulster University researching how best to support organisations in Northern Ireland to be trauma informed. As part of the pilot, they funded Victim and Survivors Service (VSS) in Belfast and Northwest Youth Services in Derry to go through the Working with Trauma Quality Mark.

'I am delighted that VSS has achieved this important award, in recognition of our commitment to a trauma-informed approach in supporting victims and survivors. This provides crucial assurance on how we work in our provision of support and services.'

Andrew Walker, VSS CEO

In 2024, VSS became the first organisation in Northern Ireland to be awarded the Working with Trauma Quality Mark. VSS provide support and services to victims and survivors of the Troubles/conflict, historical institutional abuse, and the Magdalene Laundries, providing direct services and funding 45 other organisations.

In February 2025, Choices were awarded the Bronze Working with Trauma Quality Mark.

Their CEO Sophie Guthrie-Kummer shared:



We are thrilled to announce that Choices has been awarded the Working with Trauma Quality Mark at Bronze Level: Trauma Aware. The award is given by One Small Thing, a women's organisation focused on promoting trauma-informed practices across justice and community sectors. Each Quality Mark recognises an organisation's ability meet high standards in trauma-informed care, the achievement highlights Choices' organisation-wide understanding of trauma and our ability to respond appropriately. We are proud that this award showcases our commitment to professionalism, continuous learning, and being responsive to clients' needs. It also demonstrates that we are aligned with national standards for trauma-informed practice. We're so grateful to every team member who worked hard to make this happen, it's a significant milestone and we're excited to celebrate this success with you all!

Left: Sophie Guthrie-Kummer, CEO, Choices with Esther Thompson, Head of Training, Quality and Networks, One Small Thing

Trauma Informed Networks

One Small Thing's regional Trauma Informed Network gives practitioners the opportunity to meet colleagues from a range of organisations and sectors to:

- Reflect
- Share challenges and
- Find solutions to embedding trauma informed practice.

Working in the justice and community sectors supporting those who have experienced trauma is hugely important and rewarding, but we know it can also take its toll on staff wellbeing and mental health. Through our regional Trauma Informed Networks, professionals have a vital space to reflect with others outside of their organisation about their work and find new solutions to challenges they face.

In March 2025 we held a Trauma Informed Network Meeting in London. It was an afternoon filled with meaningful conversations and reflections on the principles of trauma-informed practice. We also explored the challenges we can face when embedding these principles within our organisations or services.

We heard from Dr. Sophie Mulvana, who shared valuable insights around her experience of implementing a trauma-informed approach within a secure children's home. We also heard from Sophie Guthrie-Kummer from Choices, who walked us through their journey to achieving the Bronze Working with Trauma Quality Mark.



Working with Trauma Framework in Secure Settings.

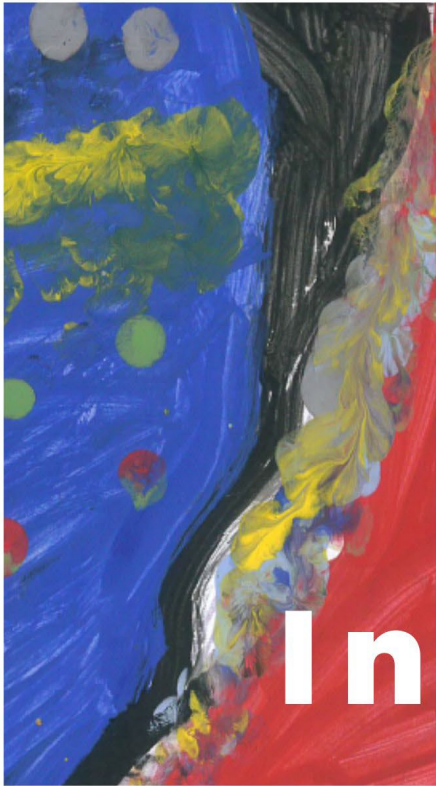
The Working with Trauma Framework for Secure Settings supports prisons and other secure settings to benchmark and assess their trauma informed practice within specific unit, wings or functions. In 24-25 we piloted the Framework across specialist units within HMP Brixton, HMP Swaleside and HMP Aylesbury and in the women's prison at HMP Peterborough. In late 2024 we were delighted to award the specialist units within HMP Aylesbury, Brixton and Swaleside their Level One, culminating in a celebration event in February 2025 where we highlighted important themes from the pilot and shared good practice from all three sites. Following the event, they all have signed up to work towards Level 2 of the Framework into 25-26.



Developing our work in Secure Settings.

With a particular focus upon women affected by prison, in partnership with HMPPS, we have developed our work to act as a key point of contact to increase the efficiency and effectiveness of the different prison referral pathways into Hope Street. These referrals come from the six prison-based Mother and Baby Units, prison-based pre-release teams and the Probation Service. We meet regularly with the key HMPPS strategic leads for policy and operations from the HMPPS Women's Group to improve knowledge of the Hope Street provision more widely and increase placements for women who are leaving prison.

We continue to visit women's prisons with a particular focus upon HMPs Bronzefield, Downview, Eastwood Park and Send. With the support of our HMPPS colleagues we continue to promote the Hope Street model and refine referral pathways and processes. In the last year we have also visited each of the six prison-based Mother and Baby Units to directly support our aim of reducing maternal separation.



We influence politicians and policy makers to encourage culture change across the justice system and the people who work within it.

Influence

Policy and Public Affairs

Our **Influencing** team has pushed forward our work to position One Small Thing and Hope Street as a vital catalyst for change in the women's justice field, with unique insights to help finally reform the justice system for women and children for the better. Over the year, our Influence team has used insights from our work at Hope Street, the voices of lived experience facilitated through our Women's Involvement Advisor, and our surveys and research to influence policy and national system change. We have seen our responses picked up for instance recommendations included in the House of Commons Justice Committee review of adult custodial remand. A big focus has been capitalising on the unique opportunity we now have with a government that has publicly committed to prison reform for women.

In 2024/25 we responded to:

- The Independent Sentencing Review response, including sharing drafts and collaborating with National Women's Justice Coalition (NWJC) members, Women in Prison and Level Up. The response was in-depth, highlighting how sentencing practice could fundamentally change to take a community-based approach for women and mothers. We were delighted to see many of our proposals included and One Small Thing's response referenced in their report.
- The HM Inspectorate of Probation consultation on thematic inspection and research programmes for 2025/26. We highlighted how further inspectorate research on women and mothers is needed to ensure these experiences are not absent from the data and overall national picture on current probation practice.

- The Justice Committee Inquiry on rehabilitation and resettlement: ending the cycle of reoffending to highlight that Effective resettlement for women includes investment in gender-specific support, safe and appropriate accommodation, and support around children.

We have held strategic meetings such as with the Justice Secretary Shabana Mahmood MP in November 2024 and written briefings for James Timpson MP, Prisons and Probation Minister, which included our research on community justice solutions the impact of the Probation Reset. Over the year we have significantly expanded our strategic networks across Government parties for instance through visits to Hope Street for MPs, civil servants, Magistrates and legal professionals and other interested stakeholders such as the chair of the Times Criminal Justice Commission.

The team also ran our first Hope Street Impact Board, bringing together lived experience expertise with representatives from the MoJ, NHS, Housing, Social Care, academia, VCS and to look at outcomes so far and how the Hope Street model can become a blueprint for change. This Board will continue to meet bi-annually.

Research

We published two briefings drawing on co-produced surveys with practitioners, our podcasts, other evidence, as well as focus groups with women in prison. One was on Community Justice Solutions, and the other on Women's Health. Key findings included:

- 93% of practitioner respondents did not feel there is enough support and resources available to effectively meet the health needs of the women they work with in the justice system. When asked what was missing for women, common responses included support for trauma, mental health, substance use, gynaecological and maternity care, and a lack of joined up support between custody and community.
- The biggest issue raised by women in prison was the lack of timely access to medication and health support because of restrictive regimes, and a feeling that the services supplied as part of the contract with the private healthcare providers was not sufficient.
- Practitioners shared that mental health issues, neurodivergence and substance use issues all go underreported, as well as gynaecological, reproductive, maternal and sexual health due to stigma, lack of staff expertise, male dominated teams, knowing that support is not available and fear of child removal by social services.
- In our survey 84% of respondents said that they had witnessed a woman they were supporting in contact with the justice system facing discrimination when accessing healthcare, examples included racism and discrimination due to justice involvement or other forms of multiple disadvantage.
- Respondents called for increased investment and a joined-up approach to commissioning health services for women in the justice system as well as alternatives to custody and community-based interventions, recognising that custody itself can be a risk to health.

The longitudinal evaluation of Hope Street with Southampton University and EP:IC continues and the data gathered has been informing service development, with a briefing on some of the initial learning due this year.



Small Things policy work.

Focus Groups

In March we ran a focus group at Hope Street in partnership with Daddyless Daughters, where we screened a Power Play documentary about Holloway Prison which Aliyah the CEO was a participant in, and then co-facilitated a discussion with her and women at Hope Street, including how the justice system should be reformed.

The write up from this has been used for both the Holloway documentary impact campaign and One

Justice Podcast

We produced two podcast series over the period on the themes of Community Justice Solutions and Women's Health in the Justice System, both which gave a platform to voices of lived experience as well as practitioners and academics, giving thoughtful examination of how the justice system could be reformed for women and their children, each episode achieving approximately 400 downloads on average. Our Women's Health series included the topics of Brain Injury, Maternal Health, Menopause and Substance use.



One Small Thing Blog

We published 9 blogs over the period drawing on lived experience, themes including violence against women and girls, housing, mental health, celebrating Black History Month as well as commenting on Government policies such as the Probation Reset.

Looking forward

2024/25 has been an exciting and rewarding year for One Small Thing with Hope Street approaching two years of operation and some fantastic successes for the women and children we support. We have seen women avoid unnecessary imprisonment and maternal separation prevented. We have seen women move on into safe housing, training and employment and lives truly transformed.

We are more determined than ever that a community-based approach for women is the only viable solution. This year we will launch our new three-year strategic plan, taking us from 2025 to 2028. Our mission to Redesign the Justice System for Women their children remains at the heart of everything we do.

Over the next three years, we plan to support hundreds more women and children through Hope Street, with their lived experience and outcomes informing long-term justice reform. We will also strengthen system-wide capacity by expanding our Educate programme, building trauma-informed practice across prisons, probation, statutory agencies, and the community sector. We will drive national justice reform, influencing policy and championing the replication of our trauma-informed model across the UK.

Our final key priority will be organisational sustainability, growing and diversifying our income so we can invest in our team, retain talent, and continue to scale our impact. All our work is underpinned by the six trauma informed values: Choice, Collaboration, Cultural competency, Safety, Trustworthiness and Empowerment and by working in partnership with organisations who share in these values, we aim to maximise the impact and extend the reach of our work.

I want to thank our funders, supporters and partners for the support they have given One Small Thing in 2024/25 and we look forward to working with many of you over the next year as we build on this exciting new momentum for change for women and their children in the Justice system. Our team stand ready to ensure that trauma-informed justice becomes not just possible, but inevitable.



Claire Hubberstey, CEO, One Small Thing

Financial review

In 2024/25 we began fully operating our Hope Street service (Redesign) and continued with a small scale capital programme of supported housing development. The historic and current capital programme is reflected on our balance sheet and depreciated as fixed assets within our designated funds. We continue to work hard against a challenging fundraising backdrop to raise revenue funding to support our Hope Street service (Redesign workstream) and our Educate and Influencing work.

The Consolidated Statement of Financial Activities reports a group net surplus for the year of £1,187,330 (2024:£670,330).

In 2025 income generated totalled £4,268,250 (2024:£3,380,908) . Within total income we secured £808,606 (2024:£1,353,689) in restricted funding. Restricted funding supports our Educate, Influence and Redesign workstreams. Further, included within total Restricted Funds are capital funds of £60,000 (2024: £583,000) These funds supported continued construction across the Redesign estate and its associated maintenance costs

Expenditure totalled £3,080,920 (2024: £2,710,578) with 95.4% (2024: 95.4%) of our expenditure spent on our charitable activities. Operating expenditure has increased as planned which aligns to the operation of our Hope Street service. The cost to the charity of raising funds this year is £141,882 (2024: £123,929).The increase represents an increase in our dedicated fundraising support team.

The principal funding sources for the charity during the reporting period are major donors, trusts and foundations and commissioned services. We will continue to invest in capacity to roll out our income generation strategy to increase and diversify our income. We are grateful for all the continued financial support that we receive, without which we would not be able to undertake our charitable activities.

Within the accounts we include the results of our subsidiary undertaking, Hope Street Hampshire Community Interest Company. The company reports turnover for the year of £268,493 (2024:£179,147). The increase from 2024 further represents the operation of Hope Street and an increase in our housing portfolio. Income is materially generated from the payment of Enhanced Housing Benefit, paid to support residents across our housing estate and payable to estate overheads. We also generate income from our community café hosted at our Hope Street site.

Subsidiary expenses have also increased to £555,446 (2024: £349,508) as operations have scaled. The expense includes a management charge payable of £67,993 (2024:£64,716) to the parent company as a contribution to leadership costs and pertinent governance costs including insurance.

At year end a loss is reported for the CIC of £457,314 (2024: £170,361)). This is because our income from enhanced housing benefit was less than anticipated due to occupancy levels.

Our fixed assets are comprised of land, building and fixtures which enabling us to deliver our charitable objectives. As is best practice, the value of the asset in use is reflected in the designated fund balance and depreciated over the life of the asset. The value of the assets in use shown in our designated fund balance is £5,363,463 (2024: £5,505,825).

Balance Sheet

The value of One Small Thing's net assets amounted to £11,461,755 (2024: £10,274,425) which represents an increase of £1,187,330. This increase in reserves is required to ensure we can continue to meet our commitments related to our charitable activities in line with our reserves policy below.

Total unrestricted funds at 31 March 2025 stood at £7,958,525 (2024: £6,635,233), which include our buildings and other fixed assets of £5,432,903 (2024: £5,512,702) which are shown in Designated funds. Free unrestricted reserves are only £1,515,837 (2024: £1,122,531) of the total unrestricted funds.

Restricted funds of £3,503,230 (2024: £3,605,159) were also held at 31 March 2025.

Costs incurred against the build are represented on the balance sheet under Fixed Assets. During the year, the net book value of tangible fixed assets decreased to £12,114,676 (2024: £12,317,938). Capital and Designated Funds held will be expensed annually in the form of depreciation charges against the relevant Fixed Assets.

Reserves policy and going concern

The Trustees seek to hold sufficient reserves to meet our ongoing contractual liabilities, generated from activity within our Hope Street service, along with staff and employment costs across the organisation. The level of reserves is set at 5 months operating costs. However, our aim in future years is to hold reserves to cover 6 months of operating costs.

The Trustees have determined that the level of free reserves held at 31 March 2025 are £1,515,837. (2024:£1,122,531). The Trustees believe that it is prudent to hold a level of free financial reserves for the following purposes:

- To enable us to fulfill our duty of care and continuity of support to our residents at Hope Street in the event of a sudden loss of funding or major event.
- To ensure we can meet our fixed costs and maintain a service for our residents.
- To cover short term liquidity requirements, identified financial risks and temporary timing differences in receipt of income

Principal risks and uncertainties

The Board has reviewed the major risks to which the charity is exposed, and systems have been established to mitigate those risks.

A Risk Management Policy has been approved by Trustees and a formal risk register is reviewed by the Finance and Risk Subcommittee quarterly and critical risks are also reviewed by the board quarterly.

In addition to the common organisational risks around HR, internal systems, finance and fundraising and environmental we have identified critical risks specific to One Small Thing as follows:

Principle Risk	Mitigation
Ability to secure sufficient ongoing revenue funding to support operations	Robust Reserves Policy and Income Generation Strategy; diversification of funding streams; in year capacity added to Fundraising team
Need to increase sustainable number of referrals of women into our Hope Street service	Implementation of admissions team with primary focus on developing referral pathways and undertaking assessment of all referrals to Hope Street
Safeguarding of people and property	Safeguarding Strategy, CCTV in place and 24 hour staffed service

Internal risks are minimised through a series of policies and procedures including safeguarding, health and safety, financial management and data protection. We also have a robust income generating strategy developed to ensure income streams can continue to be sustainable and provide for sufficient resources to undertake the charitable activities.

Fundraising Disclosures

One Small Thing's funding is from two primary sources: grants from trusts and foundations and major donor donations. We do not employ any commercial participators to carry out fundraising activities directly with the public. We have engaged a fundraising consultant to support our income generation strategy. We do not directly involve vulnerable people in our fundraising activities. Further, we have not received any complaints about our fundraising activity. We subscribe to regulations set by the Fundraising Regulator.

Structure, governance, and management

The Board of Trustees has overall responsibility for ensuring that the charity meets its charitable objectives and has an appropriate system of controls, financial and otherwise. The Board meets quarterly it currently has seven members, including a Treasurer.

The structure of sub-committees includes:

Finance & Risk

Safeguarding, people & culture.

The Board also holds two additional sessions per annum with the Senior Leadership Team (SLT) and members of the team to consider how planned activities contribute to the aims and objectives. Day to day management is delegated to the CEO alongside the senior leadership team.

The organisation is a charitable company limited by guarantee, incorporated on 14 August 2018 and registered as a charity on 21 November 2018. The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 6 to the accounts.

Appointment of trustees

Roles are advertised, candidates apply and then are interviewed by the nomination committee.

During 2024/25 the Board was expanded with a further trustee appointed, further strengthening the skill set across the Board.

Trustee induction and training

Before starting in their role on the Board, trustees are provided with a detailed role description, and receive a comprehensive induction.

Trustees are also provided with access to training which includes:

Safeguarding Training for Trustees

NCVO Training on Governance and Trustee Induction

Organisation specific training on our area of work: Trauma Informed Working.

Equity, Diversity and Inclusion training

Related parties and relationships with other organisations

One Small Thing is the parent company of Hope Street Hampshire Community Interest Company.

Hope Street Hampshire Community Interest Company was formed to ring fence Hope Streets Supported Housing pathway. This is a wholly owned subsidiary of One Small Thing of which One Small Thing is the sole member.

Remuneration policy for key management personnel

The Senior Leadership Team (SLT) and the senior managements comprise the key management personnel of the charity responsible for directing and controlling, running and operating the charity on a day to day basis. The pay of the senior staff and all roles is reviewed regularly and benchmarked against pay levels in other charities of a similar size.

Statement of responsibilities of the trustees

The trustees (who are also directors of One Small Thing for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping adequate accounting records that 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.

In so far as the trustees are aware:

There is no relevant audit information of which the charitable company's auditor is unaware.

The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information is 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.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2025 was 8(2024: 7). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditor

Sayer Vincent LLP was appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

The trustees' annual report has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

The trustees' annual report has been approved by the trustees on 23 October 2025 and signed on their behalf by

Lady Edwina Grosvenor
Chair of Trustees

Opinion

We have audited the financial statements of One Small Thing (the 'parent charitable company') and its subsidiary (the 'group') for the year ended 31 March 2025 which comprise the consolidated statement of financial activities, the group and parent charitable company balance sheets, the consolidated statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31 March 2025 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the group financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on One Small Thing's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the trustees' annual report, other than the group financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the group financial statements does not cover the other information, and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the group financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the group financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and the parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and Charities Act 2011 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- The parent charitable company financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, and the finance and risk committee, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.

Independent auditor's report

To the members of

One Small Thing

- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the group operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the group from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Fleur Holden (Senior statutory auditor)

Date: 6 November 2025

for and on behalf of Sayer Vincent LLP, Statutory Auditor

110 Golden Lane, LONDON, EC1Y 0TG

Sayer Vincent LLP is eligible to act as auditor in terms of section 1212 of the Companies Act 2006

One Small Thing

Consolidated statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2025

					2025				2024
	Note	Unrestricted £	Restricted £	Endowment £	Total £	Unrestricted £	Restricted £	Endowment £	Total £
Income from:									
Donations	2	256,690	42,873	-	299,563	481,805	192,430	1,000,000	1,674,235
Charitable activities									
Redesign the justice system (Hope Street) and educate (prisons settings)	3	167,181	690,396	-	857,577	25,000	1,099,259	-	1,124,259
Influence and educate (community settings)	3	2,786,317	75,337	-	2,861,654	369,266	62,000	-	431,266
Investments		55,983	-	-	55,983	25,501	-	-	25,501
Other	3a	193,473	-	-	193,473	125,647	-	-	125,647
Total income		3,459,644	808,606	-	4,268,250	1,027,219	1,353,689	1,000,000	3,380,908
Expenditure on:									
Raising funds	4	141,882	-	-	141,882	123,929	-	-	123,929
Charitable activities									
Redesign the justice system (Hope Street) and educate (prisons settings)	4	1,783,285	742,061	-	2,525,346	1,194,491	1,010,981	-	2,205,472
Influence and educate (community settings)	4	345,218	68,474	-	413,692	301,624	79,553	-	381,177
Total expenditure		2,270,385	810,535	-	3,080,920	1,620,044	1,090,534	-	2,710,578
Net income/ (expenditure) for the year		1,189,259	(1,929)	-	1,187,330	(592,825)	263,155	1,000,000	670,330
Transfers between funds		134,033	(100,000)	(34,033)	-	965,967	-	(965,967)	-
Net movement in funds		1,323,292	(101,929)	(34,033)	1,187,330	373,142	263,155	34,033	670,330
Reconciliation of funds:									
Total funds brought forward		6,635,233	3,605,159	34,033	10,274,425	6,262,091	3,342,004	-	9,604,095
Total funds carried forward		7,958,525	3,503,230	-	11,461,755	6,635,233	3,605,159	34,033	10,274,425

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 18a to the financial statements.

One Small Thing

Balance sheets

Company no. 11516337

As at 31 March 2025

	Note	The group		The charity	
		2025 £	2024 £	2025 £	2024 £
Fixed assets:					
Tangible assets	10	12,114,676	12,317,938	12,107,637	12,317,938
		12,114,676	12,317,938	12,107,637	12,317,938
Current assets:					
Debtors	13	438,657	57,709	858,558	214,311
Cash at bank and in hand		2,822,662	1,685,680	2,802,066	1,669,691
		3,261,319	1,743,389	3,660,624	1,884,002
Liabilities:					
Creditors: amounts falling due within one year	14	(489,081)	(361,743)	(424,033)	(330,887)
		2,772,238	1,381,646	3,236,591	1,553,115
Net current assets		2,772,238	1,381,646	3,236,591	1,553,115
Total assets less current liabilities		14,886,914	13,699,584	15,344,228	13,871,053
Creditors: amounts falling due after one year	16	(3,425,159)	(3,425,159)	(3,425,159)	(3,425,159)
Total net assets		11,461,755	10,274,425	11,919,069	10,445,894
The funds of the charity:	17a				
Endowment funds		-	34,033	-	34,033
Restricted funds		3,503,230	3,605,159	3,500,404	3,605,159
Unrestricted funds:					
Designated funds		6,373,248	5,505,825	6,373,248	5,505,825
General funds		1,585,277	1,129,408	2,045,417	1,300,877
Total unrestricted funds		7,958,525	6,635,233	8,418,665	6,806,702
Total charity funds		11,461,755	10,274,425	11,919,069	10,445,894

Approved by the trustees on 23 October 2025 and signed on their behalf by

Lady Edwina Grosvenor
Chair of Trustees

One Small Thing

Consolidated statement of cash flows

For the year ended 31 March 2025

	2025 £	£	2024 £	£
Cash flows from operating activities				
Net income for the reporting period (as per the statement of financial activities)	1,187,330		670,330	
Depreciation charges	295,099		232,055	
Dividends, interest and rent from investments	(55,983)		(25,501)	
(Increase)/ decrease in debtors	(380,948)		437,044	
Increase/ (decrease) in creditors	127,338		(19,001)	
Net cash provided by operating activities		1,172,836		1,294,927
Cash flows from investing activities:				
Dividends, interest and rent from investments	55,983		25,501	
Purchase of fixed assets	(91,837)		(2,281,689)	
Net cash used in investing activities		(35,854)		(2,256,188)
Cash flows from financing activities:				
Repayments of borrowing	-		-	
Cash inflows from new borrowing	-		1,545,159	
Net cash provided by financing activities		-		1,545,159
Change in cash and cash equivalents in the year		1,136,982		583,898
Cash and cash equivalents at the beginning of the year		1,685,680		1,101,782
Cash and cash equivalents at the end of the year		2,822,662		1,685,680
Analysis of cash and cash equivalents and of net debt				

	At 1 April 2024 £	Cash flows £	Other non-cash changes £	At 31 March 2025 £
Cash at bank and in hand	1,685,680	1,136,982	-	2,822,662
Total cash and cash equivalents	1,685,680	1,136,982	-	2,822,662
Loans falling due within one year	-	-	-	-
Loans falling due after more than one year	3,425,159	-	-	3,425,159
Total	3,425,159	-	-	3,425,159

Notes to the financial statements

For the year ended 31 March 2025

1 Accounting policies

a) Statutory information

One Small Thing is a charitable company limited by guarantee and is incorporated in the United Kingdom.

The registered office address is c/o The Foundry, 17 Oval Way, London SE11 5RR.

Hope Street Hampshire is a wholly owned subsidiary and is a company limited by guarantee, incorporated in the United Kingdom.

The correspondence address is PO Box, Southampton SO15 9PW.

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

These financial statements consolidate the results of the charity and its wholly-owned subsidiary Hope Street Hampshire CIC on a line by line basis. Transactions and balances between the charity and its subsidiary have been eliminated from the consolidated financial statements. Balances between the two entities are disclosed in the notes of the charity's balance sheet. A separate statement of financial activities, or income and expenditure account, for the charity itself is not presented because the charity has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006. A summary of the result for the year is disclosed in the notes to the accounts.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

c) Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

d) Going concern

As set out in the Trustees Annual Report, trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

f) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Notes to the financial statements

For the year ended 31 March 2025

1 Accounting policies (continued)

g) Fund accounting

The Edward Gostling Fund, an expendable endowment, is to be used as set out in the Deed of Gift.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- ☐ Costs of raising funds relate to the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- ☐ Expenditure on charitable activities includes the costs of delivering trauma informed training, the trauma conference and podcast undertaken to further the purposes of the charity and their associated support costs
- ☐ Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Support and governance costs are re-allocated to each of the activities based on staff time, of the amount attributable to each activity.

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and

j) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £2,000. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use. Major components are treated as a separate asset where they have significantly different patterns of consumption of economic benefits and are depreciated separately over its useful life.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

☐ Assets Under Construction	Not depreciated asset until in use
☐ Freehold Property	50 years
☐ Land	Not depreciated
☐ Kitchen & Bathrooms in shared spaces	5 years
☐ Fixtures & Fittings	10 years

k) Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Notes to the financial statements

For the year ended 31 March 2025

1 Accounting policies (continued)

m) Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount.

n) Financial instruments

The charity only has both basic financial assets and financial liabilities. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

o) Pensions

One Small Thing is a member of a pension arrangement with Nest Pensions and contributions are charged to the Statement of Financial Activities as paid.

2 Income from donations

	Unrestricted £	Restricted £	Endowment £	2025 Total £	Unrestricted £	Restricted £	Endowment £	2024 Total £
Donations and Gifts	211,372	38,452	-	249,824	385,431	191,686	1,000,000	1,577,117
Gift Aid	45,318	4,421	-	49,739	90,899	744	-	91,643
Donated services	-	-	-	-	5,475	-	-	5,475
	256,690	42,873	-	299,563	481,805	192,430	1,000,000	1,674,235

3 Income from charitable activities

	Unrestricted £	Restricted £	Endowment £	2025 Total £	Unrestricted £	Restricted £	Endowment £	2024 Total £
Government Funding	-	203,430	-	203,430	-	244,259	-	244,259
Trusts & Foundations	167,181	486,966	-	654,147	25,000	855,000	-	880,000
Sub-total for Redesign the justice system (Hope Street) and educate (prison settings)	167,181	690,396	-	857,577	25,000	1,099,259	-	1,124,259
Trusts & Foundations	2,665,500	75,337	-	2,740,837	259,500	62,000	-	321,500
Training income	120,817	-	-	120,817	109,766	-	-	109,766
Sub-total for Influence and educate (community settings)	2,786,317	75,337	-	2,861,654	369,266	62,000	-	431,266
Total income from charitable activities	2,953,498	765,733	-	3,719,231	394,266	1,161,259	-	1,555,525

3a. Other Income

In 2025 £166K was generated from Enhanced Housing Benefit and Service Charges across our portfolio of properties (2024: £126K). Further, we operate a social enterprise café within Hope Street and this generated income 2025: £23K (2024: £0).

One Small Thing

Notes to the financial statements

For the year ended 31 March 2025

4a Analysis of expenditure (current year)

	Charitable activities						
	Raising funds	Redesign the justice system (Hope Street) and educate (prisons settings)	Influence and educate (community settings)	Governance costs	Support costs	2025 Total	2024 Total
	£	£	£	£	£	£	£
Staff costs (Note 6)	67,082	1,240,750	286,007	-	265,932	1,859,771	1,554,698
Travel expenses	10,987	19,586	4,307	5,094	27,467	67,441	46,905
Insurance costs	-	46,614	-	-	-	46,614	48,759
Delivery of trauma work in secure estate & community settings	-	-	60,934	-	-	60,934	62,283
Delivery of Hope Street including programme and premises	-	869,579	-	-	-	869,579	802,357
Delivery of policy and education work	-	-	5,300	-	-	5,300	8,295
Auditor fees	-	-	-	20,753	-	20,753	24,196
Professional fees	-	-	-	-	-	-	14,097
Legal Fees	-	-	-	13,020	-	13,020	950
Other	44,215	-	-	1,370	91,923	137,508	148,038
	122,284	2,176,529	356,548	40,237	385,322	3,080,920	2,710,578
Support costs	17,745	315,836	51,741	-	(385,322)	-	-
Governance costs	1,853	32,981	5,403	(40,237)	-	-	-
Total expenditure 2025	141,882	2,525,346	413,692	-	-	3,080,920	
Total expenditure 2024	123,929	2,205,472	381,177	-	-		2,710,578

Other includes: IT and systems costs.

4b Analysis of expenditure (previous year)

	Charitable activities					
	Raising funds	Redesign the justice system (Hope Street) and educate (prisons settings)	Influence and educate (community settings)	Governance costs	Support costs	2024 Total
	£	£	£	£	£	£
Staff costs (Note 6)	63,904	1,121,111	274,634	-	95,049	1,554,698
Travel expenses	6,698	25,689	3,663	-	10,855	46,905
Insurance costs	-	38,203	-	10,556	-	48,759
Delivery of trauma work in secure estate & community settings	-	4,622	57,661	-	-	62,283
Delivery of Hope Street including programme and premises	-	802,357	-	-	-	802,357
Delivery of policy and education work	-	-	8,295	-	-	8,295
Auditor fees	-	-	-	24,196	-	24,196
Professional fees	-	-	-	14,097	-	14,097
Legal Fees	-	-	-	950	-	950
Other	41,326	-	-	2,094	104,618	148,038
	111,928	1,991,982	344,253	51,893	210,522	2,710,578
Support costs	9,628	171,270	29,624	-	(210,522)	-
Governance costs	2,373	42,220	7,300	(51,893)	-	-
Total expenditure 2024	123,929	2,205,472	381,177	-	-	2,710,578

Other includes: IT costs, HR/Payroll set up costs, Marketing, Rent/Premises costs, Telephone & fundraising consultant fees

Notes to the financial statements

For the year ended 31 March 2025

5 Net income/ (expenditure) for the year

This is stated after charging:

	2025 £	2024 £
Depreciation	295,099	232,055
Auditor's remuneration (excluding VAT):		
Audit fees	17,500	16,700

6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2025 £	2024 £
Salaries and wages	1,562,353	1,257,128
Social security costs	157,669	139,197
Employer's contribution to defined contribution pension schemes	106,306	34,889
	1,826,328	1,431,214

The following number of employees received employee benefits (excluding employer pension costs and employer's national insurance) during the year between:

	2025 No.	2024 No.
£60,000 - £69,999	-	-
£70,000 - £79,999	1	1
£80,000 - £89,999	1	1
£100,000 - £109,999	1	-
£110,000 - £119,999	-	1

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £300,409 (2024: £333,278).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2024: £nil). No charity trustee received payment for professional or other services supplied to the charity (2024: £nil).

£1,370 of trustee expenses were incurred during the year (2024: £2,025). This includes out of pocket expenses incurred by trustees and costs incurred by the charity to coordinate Board meetings and Trustee recruitment costs. Two trustee claimed for out of pocket expenses for travel costs totalling £448.

7 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

Staff are split across the activities of the charity as follows:

	2025 No.	2024 No.
Raising funds	1.4	2.0
Charitable activities	31.4	31.3
Support	5.0	1.5
Governance	0.5	0.5
	38.3	35.2

Notes to the financial statements

For the year ended 31 March 2025

8 Related party transactions

Aggregate donations from the founder of the charity and Chair Lady Edwina Grosvenor were £218,750 including gift aid (2024: £250,000).

There are no donations from related parties which are outside the normal course of business and no other restricted donations from related parties.

9 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes. The charity's subsidiary Hope Street Hampshire CIC distributes under Gift Aid available profits to the parent charity. Its charge to corporation tax in the year was £nil (2024: £nil).

10 Tangible fixed assets

The group and charity

	Asset under construction £	Freehold property £	Fixtures and fittings £	Total £
Cost				
At the start of the year	1,026,007	11,228,731	315,246	12,569,984
Additions in year	-	70,400	21,437	91,837
Transfers	(1,026,007)	910,917	115,090	-
At the end of the year	-	12,210,048	451,773	12,661,821
Depreciation				
At the start of the year	-	(178,895)	(73,151)	(252,046)
Charge for the year	-	(203,385)	(91,714)	(295,099)
At the end of the year	-	(382,280)	(164,865)	(547,145)
Net book value				
At the end of the year	-	11,827,768	286,908	12,114,676
At the start of the year	1,026,007	11,049,836	242,095	12,317,938

Additions made to our property portfolio in 2025 relate to meeting HMO regulation standards. No further property purchases have been made. Land with a value of £1,737,587 (2024: £1,242,324) is included within freehold property and not depreciated.

All of the above assets will be used for charitable purposes.

11 Subsidiary undertaking

The charity is the sole member of the wholly owned subsidiary Hope Street Hampshire CIC, a Community Interest Company registered in England. The company number is 14229439.

The subsidiary was formed to ringfence the residential provision of Hope Street. Available profits are distributed under Gift Aid to the parent charity.

The Chair and the CEO are also directors of the subsidiary.

A summary of the results of the subsidiary is shown below:

	2025 £	2024 £
Turnover	268,493	177,914
Turnover from sales to parent undertaking	-	1,233
Gross profit	268,493	179,147
Administrative expenses	(487,453)	(284,792)
Management charge payable to parent undertaking	(67,993)	(64,716)
Loss for the financial year	(286,953)	(170,361)
Retained earnings		
Total retained earnings brought forward	(170,361)	-
Loss for the financial year	(286,953)	(170,361)
Distribution under Gift Aid to parent charity	-	-
Total retained earnings carried forward	(457,314)	(170,361)
The aggregate of the assets, liabilities and reserves was:		
Assets	57,359	35,390
Liabilities	(514,673)	(205,751)
Reserves	(457,314)	(170,361)

Turnover and administrative expenses above includes:

Owed to OST: £323,925 (2024: £148,590). This liability is the result of general administration/overheads for the running of the CIC and rent due on properties leased from OST to the CIC. A further loan is payable of £126,879 (2024: £25,879) to the parent, taken to meet liquidity requirements.

Owed from OST: £4,782 (2024: £867). This debtor is the result of reclaim to OST for Redesign programme delivery costs and the recovery of staff training costs applicable to the Group.

Notes to the financial statements

For the year ended 31 March 2025

12 Parent charity

The parent charity's gross income and the results for the year are disclosed as follows:

	2025 £	2024 £
Gross income	3,999,757	3,319,339
Result for the year	1,473,175	841,799

13 Debtors

	The group 2025 £	2024 £	The charity 2025 £	2024 £
Trade debtors	128,301	55,208	97,398	36,473
Amounts due from group undertakings	-	-	450,804	175,337
Prepayments	7,856	-	7,856	-
Other debtors	2,500	2,501	2,500	2,501
Accrued income	300,000	-	300,000	-
	438,657	57,709	858,558	214,311

14 Creditors: amounts falling due within one year

	The group 2025 £	2024 £	The charity 2025 £	2024 £
VAT Payable	41,080	22,161	39,901	21,716
Trade creditors	177,637	117,134	171,966	113,561
Taxation and social security	40,772	69,050	34,864	65,412
Other creditors	8,187	4,486	10,356	4,649
Accruals	185,983	142,722	131,525	119,359
Deferred income (note 15)	35,421	6,190	35,421	6,190
	489,081	361,743	424,033	330,887

15 Deferred income

Deferred income comprises income invoiced for BTI Training and Quality Mark assessment that will be delivered in 2026.

	The group 2025 £	2024 £	The charity 2025 £	2024 £
Balance at the beginning of the year	6,190	9,975	6,190	9,975
Amount released to income in the year	(6,190)	(19,076)	(6,190)	(19,076)
Amount deferred in the year	35,421	15,291	35,421	15,291
Balance at the end of the year	35,421	6,190	35,421	6,190

16 Creditors: amounts falling due after one year

	The group 2025 £	2024 £	The charity 2025 £	2024 £
Bank loans	1,925,159	1,925,159	1,925,159	1,925,159
Director loan	1,500,000	1,500,000	1,500,000	1,500,000
	3,425,159	3,425,159	3,425,159	3,425,159

Four bank loans totalling £1,925,159 (2024: £1,925,159) are secured against our Supported Housing portfolio held across the Hampshire region which comprise three fixed interest loans at 6% payable over 10 years and an unsecured Directors loan, provided by Lady Edwina Grosvenor, totalling £1,500,000 to support the construction of The Hub, Southampton (2024: £1,500,000). The loan is repayable on conversion of alternative funding or at the discretion of the lender. Interest rate on this loan is 1.5% but interest to date has been waived by the lender.

Notes to the financial statements

For the year ended 31 March 2025

17a Analysis of group net assets between funds (current year)

	General unrestricted £	Designated £	Restricted £	Endowment £	Total funds £
Tangible fixed assets	69,440	5,363,463	3,256,614	-	8,689,517
Loan assets	-	1,500,000	1,925,159	-	3,425,159
Net current assets	1,515,837	1,009,785	246,616	-	2,772,238
Long term liabilities	-	(1,500,000)	(1,925,159)	-	(3,425,159)
Net assets at 31 March 2025	1,585,277	6,373,248	3,503,230	-	11,461,755

17b Analysis of group net assets between funds (prior year)

	General unrestricted £	Designated £	Restricted £	Endowment £	Total funds £
Tangible fixed assets	6,877	5,505,825	3,380,077	-	8,892,779
Loan Assets	-	1,500,000	1,925,159	-	3,425,159
Net current assets	1,122,531	-	225,082	34,033	1,381,646
Long term liabilities	-	(1,500,000)	(1,925,159)	-	(3,425,159)
Net assets at 31 March 2024	1,129,408	5,505,825	3,605,159	34,033	10,274,425

Notes to the financial statements

For the year ended 31 March 2025

18a Movements in funds (current year)

	At 1 April 2024 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2025 £
The Edward Gostling Fund	34,033	-	-	(34,033)	-
Total endowment funds	34,033	-	-	(34,033)	-
Restricted funds - capital:					
Relief and Rehabilitation from within the criminal justice system:					
Hope Street Capital Fund	2,911,245	-	(83,463)	368,832	3,196,614
Swires Charitable Trust	45,832	-	-	(45,832)	-
Help to Create Hope Trust	273,000	-	-	(273,000)	-
Findlay Charitable Trust	100,000	-	-	(100,000)	-
Band Trust	50,000	60,000	-	(50,000)	60,000
	3,380,077	60,000	(83,463)	(100,000)	3,256,614
Restricted funds - revenue:					
Relief and Rehabilitation from within the criminal justice system:					
Hope Street Revenue Fund					
Ministry of Justice	515	152,827	(174,814)	-	(21,472)
Julia Hans and Rausing Trust	15	-	-	-	15
Dulverton Trust	41,788	50,000	(37,741)	-	54,047
Advance Advocacy and Non-Violent Community Education					
	5,267	20,602	(20,562)	-	5,307
VIVID Housing	9	-	-	-	9
Schroder Foundation	422	-	-	-	422
Maurice & Hilda Laing Foundation	-	50,000	(12,512)	-	37,488
Beatrice Laing Trust	-	50,000	(16,667)	-	33,333
Hampshire Office of Police & Crime Commissioner	1,240	30,000	(28,248)	-	2,992
Treebeard Foundation	14,143	-	(13,714)	-	429
Big Give Christmas Challenge	32,101	32,315	(49,075)	-	15,341
Charles Hayward Foundation	20,534	25,000	(22,836)	-	22,698
Southampton City Council - AFEO	-	-	158	-	158
Rank Foundation	2,838	25,000	(28,471)	-	(633)
National Lottery Community Fund	23,108	155,029	(130,349)	-	47,788
Southampton Hospitals Charity	2,217	-	(2,285)	-	(68)
Drapers Charitable Fund	17,145	-	(16,768)	-	377
Waterloo Foundation	21,743	25,000	(28,387)	-	18,356
Aurum Charitable Trust	-	50,000	(49,898)	-	102
Hypatia Foundation	-	10,000	(1,644)	-	8,356
Neighbourly Communities Fund	-	10,000	(8,341)	-	1,659
J Leon Charitable Fund	-	10,000	-	-	10,000
Other- Restricted Funds	23,390	8,500	(16,444)	-	15,446
Promotion of Social Inclusion:					
Barrow Cadbury Trust	15,915	16,000	(33,339)	-	(1,424)
Goldsmiths Company Charity	2,692	28,333	(35,135)	-	(4,110)
	225,082	748,606	(727,072)	-	246,616
Total restricted funds	3,605,159	808,606	810,535.00	(100,000)	3,503,230

Notes to the financial statements

For the year ended 31 March 2025

18a Movements in funds (current year) (continued)

Unrestricted funds:

Designated funds - capital

Hope Street Designated Capital Fund	5,462,360	-	(142,362)	43,465	5,363,463
The Monday Trust	20,000	-	-	(20,000)	-
BFT Foundation	23,465	-	-	(23,465)	-
Designated funds - revenue					
Julia Rausing Trust	-	1,009,785	-	-	1,009,785

Total designated funds

5,505,825	1,009,785	-	142,362	-	6,373,248
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General funds

1,129,408	2,449,859	-	2,128,023	134,033	1,585,277
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Total unrestricted funds

6,635,233	3,459,644	-	2,270,385	134,033	7,958,525
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Total funds

10,274,425	4,268,250	-	3,080,920	-	11,461,755
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The narrative to explain the purpose of each fund is given at the foot of the note below.

Notes to the financial statements

For the year ended 31 March 2025

18b Movements in funds (prior year)

	At 1 April 2023 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2024 £
The Edward Gostling Fund	-	1,000,000	-	(965,967)	34,033
Total endowment funds	-	1,000,000	-	(965,967)	34,033
Restricted funds - capital:					
Relief and Rehabilitation from within the criminal justice system:					
Hope Street Capital Fund	-	-	-	2,911,245	2,911,245
CHK Foundation	243,154	-	-	(243,154)	-
George Cadbury Fund	48,071	-	-	(48,071)	-
Westminster Foundation	381,074	-	-	(381,074)	-
Schroder Foundation	30,000	-	-	(30,000)	-
Garfield Weston Foundation	484,632	-	-	(484,632)	-
VIVID Housing	4,367	-	-	(4,367)	-
Sainsburys Family Trust	6,754	10,000	(10,438)	(6,316)	-
Band Trust	393,066	-	-	(393,066)	-
Edward Gostling Fund	247,085	-	-	(247,085)	-
Maurice & Hilda Laing Foundation	91,284	-	-	(91,284)	-
29th May 1961 Charitable Fund	39,118	-	-	(39,118)	-
Borrows Trust	30,000	-	-	(30,000)	-
Sigrid Rausing Trust	100,000	-	-	(100,000)	-
Albert Gubay Foundation	100,000	-	-	(100,000)	-
Beatrice Laing Trust	100,000	-	-	(100,000)	-
Golden Bottle Trust	93,954	-	-	(93,954)	-
Wolfson Foundation	125,000	-	-	(125,000)	-
Clothworkers Foundation	100,000	-	-	(100,000)	-
Bernard Sunley Foundation	-	100,000	(9,596)	(90,404)	-
Swires Charitable Trust	-	50,000	(4,168)	-	45,832
Help to Create Hope Trust	-	273,000	-	-	273,000
Findlay Charitable Trust	-	100,000	-	-	100,000
Band Trust	-	50,000	-	-	50,000
Total restricted funds	2,617,559	583,000	(24,202)	203,720	3,380,077

Notes to the financial statements

For the year ended 31 March 2025

18b Movements in funds (prior year) (continued)

Restricted funds - revenue:

Relief and Rehabilitation from within the criminal justice

Hope Street Revenue Fund					
Westminster Foundation	76,105	-	-	(76,105)	-
Ministry of Justice	12,066	169,000	(180,551)	-	515
Julia Hans and Rausing Trust	233,148	-	(99,730)	(133,403)	15
Dulverton Trust	45,134	50,000	(53,346)	-	41,788
Advance Advocacy and Non-Violent Community Education	9,611	32,987	(37,331)	-	5,267
VIVID Housing	5,121	1,838	(11,317)	4,367	9
Schroder Foundation	2,161	25,000	(26,739)	-	422
Garfield Weston Foundation	143,746	-	(143,746)	-	-
Hampshire Office of Police & Crime Commissioner	1,784	30,000	(30,544)	-	1,240
Golden Bottle Trust	-	-	-	-	-
Treebeard Foundation	17,229	25,000	(28,086)	-	14,143
Big Give Christmas Challenge	98,885	37,627	(104,411)	-	32,101
Charles Hayward Foundation	25,000	25,000	(29,466)	-	20,534
Southampton City Council - AFEO	-	12,272	(12,272)	-	-
Rank Foundation	-	25,000	(22,162)	-	2,838
National Lottery Community Fund	-	150,000	(126,892)	-	23,108
Southampton Hospitals Charity	-	50,000	(47,783)	-	2,217
Drapers Charitable Fund	-	25,000	(7,855)	-	17,145
Waterloo Foundation	-	25,000	(3,257)	-	21,743
Other- Restricted Funds	18,295	24,965	(21,291)	1,421	23,390
Promotion of Social Inclusion:					
Julia Hans and Rausing Trust	20,160	-	(20,160)	-	-
Barrow Cadbury Trust	16,000	32,000	(32,085)	-	15,915
Goldsmiths Company Charity	-	30,000	(27,308)	-	2,692

Total restricted funds

Unrestricted funds:

Designated funds - capital

Hope Street Designated Capital Fund

Duchess of Westminster	203,938	-	-	5,462,360	5,462,360
Lady Tamara & Viola Grosvenor	1,246,602	-	-	(203,938)	-
Lady Edwina Grosvenor	3,244,089	-	-	(1,246,602)	-
The Monday Trust	-	20,000	-	(3,244,089)	-
BFT Foundation	-	23,465	-	-	20,000
					23,465

Designated funds - revenue

Hope Street Designated Revenue Fund

Duchess of Westminster	109,234	-	-	(109,234)	-
Lady Edwina Grosvenor	636,653	-	-	(636,653)	-
Kowitz Foundation	874	-	-	(874)	-
Snow Family	970	-	-	(970)	-
J Leon Charitable Fund	20,000	-	-	(20,000)	-

Total designated funds

General funds

Total unrestricted funds

Pension reserve

Total funds

The narrative to explain the purpose of each fund is given at the foot of the note below.

Below is a narrative explanation of the purpose of each fund for any fund with income, expenditure, brought forward or carried forward funds for the years ended March 2025 and March 2024.

Purposes of endowment funds

The Edward Gostling Fund

The endowment can only be used to meet operating costs which support the charitable activities of One Small Thing. In these specific circumstances, One Small Thing may apply an amount from the income and capital of the endowment, in any accounting year and within the next 5 years, towards these costs and to ensure the charity maintains the agreed level of reserves.

18b Movements in funds (prior year) (continued)

Purposes of restricted funds

Capital funds – to redesign the criminal justice system by develop a pioneering residential community for women and their children

Hope Street Capital Fund

Swires Charitable Trust

Help to Create Hope Trust

Findlay Charitable Trust

Band Trust

CHK Foundation

George Cadbury Fund

Westminster Foundation

Schroder Foundation

Garfield Weston Foundation

VIVID Housing

Sainsburys Family Trust

Band Trust

Edward Gostling Fund

Maurice & Hilda Laing Foundation

29th May 1961 Charitable Fund

Borrows Trust

Sigrid Rausing Trust

Albert Gubay Foundation

Beatrice Laing Trust

Golden Bottle Trust

Wolfson Foundation

Clothworkers Foundation

Bernard Sunley Foundation

Relief and Rehabilitation from within the criminal justice system:

Ministry of Justice

Dulverton Trust

Advance Advocacy and Non-Violent Community Education

VIVID Housing

Schroder Foundation

Maurice & Hilda Laing Foundation

Beatrice Laing Trust

Hampshire Office of Police & Crime Commissioner

Treebeard Foundation

Big Give Christmas Challenge

Charles Hayward Foundation

Southampton City Council - AFEO

Rank Foundation

National Lottery Community Fund

Southampton Hospitals Charity

Drapers Charitable Fund

Waterloo Foundation

Aurum Charitable Trust

Hypatia Foundation

Neighbourly Communities Fund

J Leon Charitable Fund

Other- Restricted Funds

Westminster Foundation

Julia Hans and Rausing Trust

Garfield Weston Foundation

Golden Bottle Trust

Other- Restricted Funds

Promotion of Social Inclusion:

Barrow Cadbury Trust

Goldsmiths Company Charity

Julia Hans and Rausing Trust

All designated funds have been agreed by Trustees to further the objects of One Small Thing. Included within designated funds is the creation of an asset specific to the construction of Hope Street and funds to support the expansion of the projects housing portfolio. Further, we have designated £1m of funding from the Julia Rausing Trust to reduce the financial risk attached to generating housing benefit income as we stabilise our housing pathways into Hope Street and to support the strategic development of the Hope Street model nationally.

19 Capital commitments

At the balance sheet date, the charity had committed to pay £94K in 2025 (2024: £100K) for the completion of the construction of The Hub (Hope Street) that relates specifically to contractual retention balances and has been held since 31 March 24.

20 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

ONE SMALL THING

England & Wales - Charity number 1180782

Accounts

Company number: 11516337

Charity Number: 1180782

One Small Thing

Amended Report and financial statements

For the year ended 31 March 2024

Contents

For the year ended 31 March 2024

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One Small Thing

Reference and administrative information

For the year ended 31 March 2024

Company number 11516337
Country of incorporation United Kingdom

Charity number 1180782
Country of registration England & Wales

Registered office address C/O The Foundry
17 Oval Way
London
SE11 5RR

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Lady Edwina Grosvenor Chair
Eleanor Horne
Samantha Horne Treasurer
Laurie Hunt
Lorna Forbes
Sisaskenkosi Moyo
Sarah Hughes appointed June 2023

Key management Personnel Claire Hubberstey Chief Executive
Rachel Oliver Director of Operations and Deputy CEO
Emma Caley Chetty Finance Director

Bankers CAF Bank Ltd The Cooperative Bank
25 Kings Hill Avenue 1 Balloon Street
Kings Hill Manchester
Kent M60 4EP
ME19 4JQ

Auditor Sayer Vincent LLP
110 Golden Lane
LONDON
EC1Y 0TG

The trustees present their report and the audited financial statements for the year ended 31 March 2024.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under company law, and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Foreword

The last twelve months have seen the culmination of over six years of consultation, partnership work, co-creation and sheer determination to deliver Hope Street. On June 27th 2023, HRH the Princess of Wales officially opened our pioneering residential community for justice involved women and their children across Hampshire. Now instead of unnecessary imprisonment and separation from children, or release into the community with no housing or support, women can access specialist one-to-one support and groups to help them address the trauma they have experienced and re-build their lives. This is a replicable and scalable model which we hope can be rolled out to other Counties in time.

In 2023/24 Hope Street welcomed 33 women for residential support, who have all benefitted from having a safe, trauma-informed environment in which to access support, services and to reconnect with children and their families. In addition to women who have resided at Hope Street, over 1000 women in the community on probation or supported by other agencies have accessed group programmes and activities, and we are delighted that the Hub is now fulfilling its aim of being a real community asset.

Our Hope Street café opened in January and now provides a welcoming and friendly space for local residents to eat, drink and learn more about the work of One Small Thing. The café not only connects and supports relationships with the community in order to help the resettlement process, but it is also, importantly, providing real work-based opportunities for women to develop skills and gain qualifications which lead to better life chances and opportunities for financial independence.

Our **Educate** work strand delivers our training, consultancy and Quality Mark and this year we have worked alongside a diverse spectrum of organisations to build their capacity, knowledge and practice in relation to working with Trauma. Over the last twelve months we have also developed and piloted our Trauma Framework which looks to provide those leaders and practitioners working in secure settings with a set of principles and standards with which to

benchmark their practice and working environments. We are delighted that four secure settings, including units within prisons and a secure hospital, have embarked on the process this year and have told us that it's been a really valuable process.

One Small Thing

Trustees' annual report

For the year ended 31 March 2024

The work of our influencing team to draw on the insights and learning from across all of our delivery continues and their unrelenting commitment to amplifying the voices of women and children with experience of the justice system is to be applauded. Our blog and podcast gave in-depth insights on issues ranging from motherhood in the justice system to how to create healing physical environments. This year we also produced briefings on our design process with women for Hope Street, and launched them at a parliamentary event hosted by then Shadow Justice Minister Ruth Cadbury MP. Our influencing partnerships grew, for instance becoming members of the National Women's Justice Coalition, and our consultation responses are increasingly cited within justice policy and reports.

With the recent general election, all eyes are on how the new Government will look to address our broken Justice System, now is the moment to be ambitious and advocate for a community justice system that works for women and their children.



Edwina Grosvenor

Founder and Chair of One Small Thing

Objectives and activities

Purposes and aims

Our charity's purposes as set out in the objects contained in the company's memorandum of association are:

- to benefit the public by promoting the relief and rehabilitation of prisoners in the United Kingdom prison estate, of ex-offenders and of people at risk of offending by:
 - Enabling the provision and implementation of gender-responsive and trauma-informed practice within the criminal justice system; and
 - The provision of a community-based centre or centres offering accommodation, specialist services and opportunities to engage in work activities, education and training to women (and their children) who are in the criminal justice system or who are at risk of offending or re-offending.
 - the promotion of social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

One Small Thing's vision is a justice system that can recognise, understand, and respond to trauma. Our mission is to redesign the justice system for women and their children.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

One Small Thing's vision is a justice system that can recognise, understand, and respond to trauma. Our mission is to redesign the justice system for women and their children.

We want a compassionate system that recognises the vicious cycle of trauma and disadvantage at the root of justice involvement and allows people to recover from trauma and thrive. Our core focus is on women and their children because of the additional discrimination and disadvantage they face.

How:

- Redesign the way the justice system responds to women and their children in a way that can be replicated and scaled nationally.
- Educate people within the justice system on the impact of trauma and draw on our knowledge and expertise to help build capacity within organisations.
- Influence politicians and policy makers to encourage culture change across the justice system and the people who work within it.

Redesign

We redesign the way the justice system responds to women and their children in a way that can be replicated and scaled nationally.

One Small Thing's commitment to systemic change for women and their children in the justice system, has inspired us to build Hope Street. Hope Street is piloting a new approach to working with women involved in the criminal justice system. From within a healing, trauma-informed, residential environment, women and children can access a range of specialist support. By taking a positive and compassionate approach, we aim to create a blueprint for change that can be replicated across the country and achieve better outcomes for women, their children and society.

On 27th June we welcomed Her Royal Highness The Princess of Wales to officially open Hope Street. During the visit, Her Royal Highness received a tour of the Hub, met our team, supporters and partners who have driven the programme from design to build over the past six years and learned about the unique support residents will receive. She also visited the onsite creche and heard how Hope Street is working to prevent the trauma of mothers being separated from their children, before meeting women who have lived experience of the system to hear about the transformational impact an environment like Hope Street can have on women and their families.

Lilly Lewis, Women's Involvement Advisor at One Small Thing, met Her Royal Highness and shared her experience of being separated from her children through imprisonment, and how she hopes Hope Street would create better outcomes for women involved in the justice system.

"I felt extremely proud watching the media coverage. Being sent to prison and losing my children to the care system, I felt a lot of pain and also shame for not being a better mum. It would be much easier to try to forget or even hide this period of my life, but I felt empowered to talk authentically about my experiences and how I felt I had failed my children. I hope that by sharing my experiences it may change the perception of women in prison and give a glimmer of hope for other women going through similar situations."

Lilly Lewis, Women's Involvement Advisor at One Small Thing



Valued partners, funders and local stakeholders were also invited to attend and celebrate the opening. During the visits, guests could experience the physical, trauma informed environment and how it meets the needs of women and children, and also experience first-hand how a woman is welcomed at Hope Street, when they were taken on a walk-through from point of arrival at Hope Street; through our private reception area and then on to visit our women's lounge, therapy rooms, and women's flats. Attendees included The High Sheriff of Hampshire, Hampshire Chief Constable, Leader of Southampton Council, the four Bench Chairs for Hampshire and the Isle of Wight, the Police and Crime Commissioner and colleagues from Hampshire and Isle of Wight Probation and the Ministry of Justice.

Our Impact with Women

You see before you the living proof that this works. This time last year, I was on my knees with no hope. I was in a terrible state and at death door. Mo probation officer suggested Hope Street and I jumped at the chance to be here after rehab. I've grabbed every opportunity with both hands, and now unbelievably, I will be volunteering as a recovery worker and I will be serving you all coffee at the café if I can get my frothing right!

Resident at Hope Street

This place is amazing, had so much help and support from the minute I walked in the door. I get so much support from the groups I attend, and made friends for life I believe, feels like my extended family...Even on bad, sad days, thinking of Hope Street gives me the strength to carry on, onwards and upwards as they say. Not forgetting the Cafe, their cakes are delicious and irresistible.

Former Hope Street resident

Over the ten months of operation (between 31 May 2023 and 31st March 2024, we have received 82 referrals and 31 admissions to the Hub at Hope Street. Of the 82 referrals, 30 were women who had been released from prison, 29 women were referred from Community Probation (at risk of breach or recall) and 23 women came from Courts.

Of those women who resided at the Hub:



We continued our partnership with women's charity Advance, working with women on the probation contract in Hampshire, providing 1:1 support to 41 women in 2023/24.

In addition, we supported over 1000 women from the community in groups and activities hosted at the Hub (see section below)

Successful outcomes included seven women moving on to secure their own accommodation, women completing training such as the accredited 'You Matter' life skills programme by Yellow Brick Road and Barista training with the Winchester Coffee Company, then starting work in our café.

"...this is another step for me and [my daughter] to have a better future". Former Hope Street resident reflecting on the impact of her barista qualification and work experience in the café

"I would like to thank Hope Street for the opportunities and the wrap around care shown to me since I moved here. From absolute despair in 2023 which saw me in a desperate state of affairs where I was a suicidal alcoholic with a criminal record and no hope, I was given this lifeline. I've basically immersed myself in the whole culture of Hope Street. Groups have seen me gain confidence and rediscover myself. Special thanks go to the Skills and Enterprise Manager for seeing my potential with volunteering at the Hope Street Cafe and my Housing Partner for her unwavering support and guidance. I'm currently completing an NVQ in Health and Social Care. Thank you Hope Street for believing in me! There is hope now."

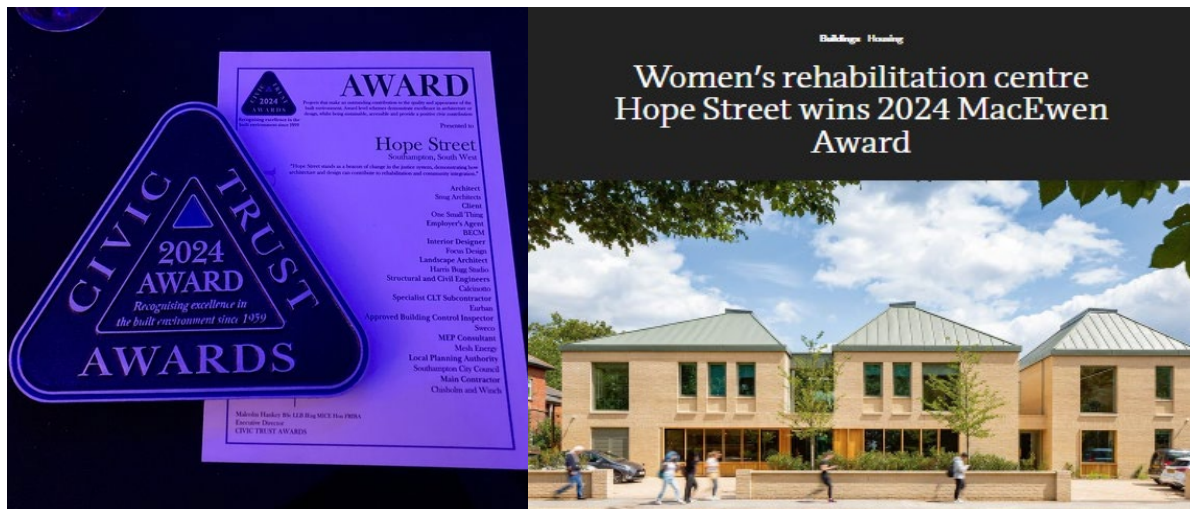
Resident at Hope Street.

Support for Mothers and Children

In our first 10 months of operation we supported one mother and her child at Hope Street, and many other mothers who's children are living in the community. Our creche has played an important part in this, as well as dedicated play areas within the Hub. Our Children's Services Manager has worked with colleagues in the city council and in partner organisations to develop our offer to mother's and children:

Awards

We are delighted that Hope Street, which was designed by Snug Architects, working alongside our team and women with lived experience won the RIBA 2024 MacEwen Award which celebrates 'architecture for the common good'. Hope Street was also a winner at the Civic Trust Awards. The Civic Trust Awards scheme was established in 1959 to recognise outstanding architecture, planning and design in the built environment.



Community Resource

An important facet of Hope Street is to be connected and of value to the local community and to also act as a convener, hub and resource for non-resident women in contact with the justice system and for those organisations whose services compliment and add value to our offer.

I think one of the main successes for me would be the strong relationships we have with our external partners. I think for Hope Street, it's really important that we build these strong relationships within our local community, so we can foster a sense of belongingness and connection for the residents.

Community Partner at Hope Street

Hope Street has become a centre for activities and support groups for women across Hampshire. Our activity spaces are used by partner organisations who share in the values of Hope Street and can provide a wide range of support to women.

Hope Street Hub hosted:

1021

Group attendees from the community or women referred by our partners.

Regular groups that are also open to other women from partner organisations or the community which are run by Hope Street and/or partner organisations include:

IN 2023-24:

We have hosted a range of activities including:



Art and Craft



Music Groups



Parenting Group



Freedom Programme



Healing Trauma



Life Skills



Recovery groups



Fitness group



Yoga

One of the recovery focussed groups run by the Hope Street team is alcohol awareness, which has received much positive feedback:



100% of attendees rated the group 5/5 for how comfortable they were you to express their ideas and feelings during the session. Women scored the group 4.9/5 on average for being clear as to how it can apply to their life and 4.7/5 that the information will have an impact with the examples given of changing thought processes, regulating emotions and creating healing.

Our Hub also provides space for other agencies to co-locate, such as Hampshire Probation, and this collaborative safe space to support women had been hugely appreciated by our partners:

Gardens and Community Café

Our gardens came to life this year, and our kitchen garden now provides an opportunity for women to learn horticultural skills, including growing fresh produce for our on-site cafe.

Our café opened in January and initially trialled its menu and operating platforms with our team, ahead of opening to the local community in February. The café now provides opportunities for women at Hope Street to gain barista skills, baking, cookery, customer service and event catering.



Influencing Change and Raising Awareness

Through Hope Street we aim to create a blueprint for change that can be replicated across the country and ultimately reduce the number of women being sentenced into custody. We have hosted a number of visits to Hope Street for policy makers and have been so grateful for all the support we have had this year. We have hosted strategic visits with NHS England, HMPPS, Prison Reform Trust, Centre for Social Justice and local stakeholders such as the Chief Constable for Hampshire. We also had a particular focus on influencing magistrates to increase referrals from the court pathway.

We visited the Ministry of Justice Women's Residential Team in Wales to share learning from Hope Street as they begin set up for their Women's Residential Centre. We also held a parliamentary event highlighting our learning so far from the build and design of Hope Street. Please see Influence section below to hear more about One Small Thing's wider influencing work to create positive change for women involved in the justice system and their children.

Educate

We educate people within the justice system on the impact of trauma and draw on our knowledge and expertise to help build capacity within organisations.

Training

We train staff and volunteers within community, statutory organisations (including prisons) and private organisations, to develop an understanding of the dynamics and process of trauma that then informs practice and supports system change. Our training courses have three primary objectives:

One Small Thing

Trustees' annual report

For the year ended 31 March 2024

To help participants:

- better understand the effects of violence and trauma
- learn about what a trauma informed approach is
- how to apply the approach within their role or within their organisation

In 2023/24 we continued to deliver our flagship training 'Becoming Trauma Informed Awareness' (BTI), and our newer training 'How to: Develop Trauma Informed Policies'. We delivered these trainings both in-house and open access to a wide range of organisations. Over the year we have focused on ensuring our inhouse training is tailored to the specific needs of the organisation we are working with. We had great feedback from Mind whose team did our BTI training, and from Your Sanctuary where we delivered a combined day of training and consultancy, helping them review their policies.

'Thank you for a great training - it was really well received. The trainer was amazing too, I loved being in the room with her.'

Mind – Commissioner

'The trainer allowed us the space and time to discuss issues as they arose during the training course so that it felt very organic and specific to our organisation. I was really impressed with the session and would highly recommend.'

Your Sanctuary – Commissioner

During the year we also piloted the Trauma Informed Team Leadership Programme – a combined programme of an in-person training day plus six Action Learning Sets. This programme provided an opportunity for a small group of leaders to come together and through a facilitated structure of questions and support, solve the problems they face, and develop themselves as leaders. An Action Learning Set is structured to help participants think critically, work collaboratively, get creative, and build confidence and courage.

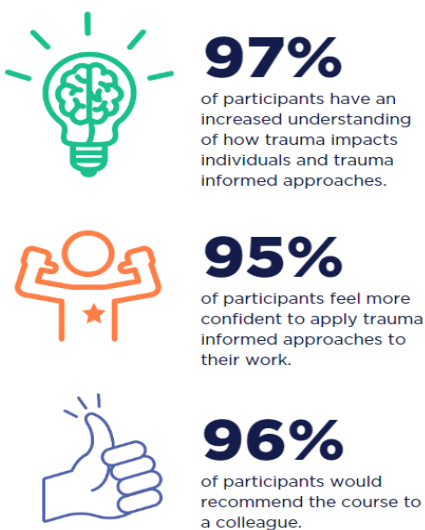
IN 2023-24:



We have delivered training to a range of organisations including:



IMPACT



//

The journey has not been simple or easy, but just looking back and reflecting on how far we have come makes me smile today. Thank you for being a huge part of the journey.

How to: Develop Trauma Informed Policies
training attendee, December 2023

Working in Secure Settings

Aligned with the Female Offender Strategy (2018), our *Becoming Trauma Informed* (BTI) cultural change programme in women's prisons trained staff to be trauma-informed and trauma responsive. Through a training programme of face-to-face sessions, in the period between April 2023 and January 2024, we invited staff from each of the twelve women's prisons to attend five refresher training days and three quarterly network meetings. During the same period, key senior leaders from the HMPPS Women's Group also participated in three quarterly steering committees, to guide and oversee the work.

The priorities for the refresher training programme were to provide the opportunity for experienced prison staff to refresh their BTI knowledge, as well as for new staff to receive training in becoming more trauma-informed and gender responsive. Our prison-based training programmes are designed to equip staff with the necessary skills and knowledge to increase, strengthen and improve their knowledge of trauma, and facilitation skills to sustain the work at a local level.

Healing Trauma Intervention

Key staff were identified to attend the Healing Trauma intervention facilitator refresher training to lead and oversee the six-week gender responsive, peer-led trauma intervention for women in their establishment. The Healing Trauma intervention has been specifically developed for delivery in prison settings and is designed to help assist recovery from the negative effects of trauma for justice-involved women. In collaboration with the HMPPS Women's Group, we have continued to support three prisons chosen in 2022 to restart the delivery of the Healing Trauma Intervention. HMP YOI Bronzefield, HMP Peterborough and HMP Send have delivered the programme to five cohorts of women in an eight-month period and have six trained peer facilitators in post.

BTI Prison Leads Network

We have facilitated three quarterly BTI leads network meetings, two online and one in person, with nineteen BTI leads from across five establishments attending three sessions in April, July and October 2023.

These meetings bring together the key BTI leads working in women's prisons so they can share knowledge and sustain good practice. Following each meeting we disseminated bulletins to all BTI teams working across the twelve women's prisons. The meeting provides prison BTI leads with the opportunity to:

- receive updates from One Small Thing relating to the Trauma-Informed work taking place across the female estate.

- share any concerns, ideas and solutions with other staff who want to promote and champion the trauma-informed programme across the whole estate and meet up with like-minded colleagues working in other prisons who understand this important work. We know it can be challenging to stay focused upon trauma-informed work when they have so many other competing priorities.

IN 2023-24 WE OFFERED REFRESHER TRAINING TO:

We trained
55
staff working in
women's prisons

 **90%**
of participants said they feel
more confident to apply trauma
informed approaches to their
work.

 **93%**
of participants would
recommend the course to a
colleague.

“

It is a fantastic training.....All staff should be aware and understand trauma and how it impacts prisoners and themselves. Great for self-development, communication and also for operational staff to have an opinion and chance to reflect.

Officer from a Women's prison who attended BTI Awareness Train the Trainer, July 2023

Working with Trauma Framework in Secure Settings.

We commenced a pilot of the Working with Trauma Framework for Secure Settings in 2023, with our first submission of evidence received from a specialist unit in HMP Aylesbury in December. Following this, two further specialist units at HMP Brixton and HMP Swaleside, who are also part of the pilot, submitted their portfolios of evidence. The specialist unit at HMP Aylesbury have since achieved their Level 1, and moderation for HMP Brixton and Swaleside will take place this Summer.

The first women's prison and the first medium secure women's hospital are now collecting their evidence, working towards Level 1 and Level 2 of the Working with Trauma Framework for Secure Settings.

Trauma Informed Networks

One Small Thing's regional Trauma Informed Network gives practitioners the opportunity to meet colleagues from a range of organisations and sectors to reflect, share challenges and find solutions to embedding trauma informed practice.

Working in the justice and community sectors supporting those who have experienced trauma is hugely important and rewarding, but we know it can also take its toll on staff wellbeing and mental health. Through our regional Trauma Informed Networks, professionals have a vital space to reflect with others outside of their organisation about their work and find new solutions to challenges they face.

In 2023/24 we ran two Network events. In May we ran a Network event in Bristol with speaker David Jones from Changing Tunes, who shared their trauma informed journey, their learning, and trauma-informed examples. In June we ran an event in Newcastle with Dr Sophie Mitchell, who shared her research on maternal imprisonment and the impact of intergenerational trauma.

What did attendees say about think about our Network meetings?



Working with Trauma Quality Mark

The Working with Trauma Quality Mark provides a robust set of national standards to recognise and celebrate good practice in trauma-informed work. The Quality Mark has three different levels of achievement:

- **Bronze: Trauma Aware.** Organisations have an understanding of trauma and its impact and organisational plans are in place to implement trauma informed practice.
- **Silver: Trauma Informed.** Trauma informed practice is implemented across the organisation's culture, practice, environment and individual needs and well-being are prioritised.
- **Gold: Trauma Responsive.** Extensive trauma informed working practices are embedded, and user voice is alongside strategic decision-making; the organisation promotes the recovery of individuals and is a centre of excellence.

In 2023/24 we began doing Assessment Visits as part of our Quality Mark process which strengthens our assessment process, making it even more robust. In November 2023 we co-hosted and ran a well-attended Celebration Event for five organisations who have achieved the Quality Mark in Lancashire in partnership with the Lancashire Violence Reduction Network. We also made strides in expanding the geographical reach of the Quality Mark - the Health and Social Care Board in Northern Ireland (an infrastructure organisation) is funding two organisations through the Quality Mark as a pilot to see if it's a helpful tool to support organisations.

In 2023-24

We ran 18 Working with Trauma Quality Mark Information Workshops to 139 participants. We launched these sessions to support organisations to find out more about the Quality Mark, understand the level of commitment and assess their readiness to embark on the process.

20 organisations started their Quality Mark journey

We awarded

5 Organisation achieved a Silver Trauma Informed Award

8 Organisation achieved a Bronze Trauma Aware Award

Client-facing teams in particular are more focused on trauma-informed inclusiveness in their practice and we now discuss this more often in our work and during supervision."

Organisation that completed a Working with Trauma Quality Mark Award

"

We have refined and improved our practices within our leadership and strategic approach; and we have also been able to examine and improve our policies from a trauma informed perspective.

Organisation that completed the Working with Trauma Quality Mark Award.

Influence

We Influence politicians and policy makers to encourage culture change across the justice system and the people who work within it.

Policy

We responded to various Government consultations over the year, drawing on evidence from our work and the voice of lived experience through women at Hope Street and our Women's Involvement Advisor Lilly Lewis, this includes:

- The House of Lords Justice and Home Affairs Committee Inquiry on Community Sentences and were able to publish our response in July to highlighted current barriers for women in completing community sentences and the importance of community services and accommodation drawing on learning from Hope Street. The final report by the committee included quotes and evidence from our response such as below:

One Small Thing and the Prison Reform Trust both mentioned that "the Centre for Justice Innovation has found that courts are over 10 times more likely to impose a community sentence if a pre-sentence report (PSR) is conducted"...One Small Thing told us that "for women, PSRs are especially vital"

The House of Lords Justice and Home Affairs Committee, Cutting Crime: Better Community Sentences

- The Sentencing Council Imposition of Community and Custodial Sentences Guideline - to welcome and advise on a specific new section in the sentencing guidelines for women. For this response we worked closely with many other women's organisations across the sector to align our messaging.
- The Sentencing Council sentencing guidelines on pregnancy. We worked with other specialist organisations such as Birth Companions and We Level Up to share draft responses and make sure messaging was aligned.
- The Justice Committee Inquiry on the future of prison population and estate capacity, highlighting the implications a rising prison population, and plans to addressing this, will have for women in the justice system.
- The Government's Community safety partnerships review and antisocial behaviour (ASB) powers to highlight how the proposed changes will affect women and could lead to more women becoming involved in the justice system.

One Small Thing

Trustees' annual report

For the year ended 31 March 2024

Alongside written policy responses, our team attend key policy forums such as the Ministry of Justice Expert Group on Women and the Justice System, through which our Head of Policy, Research and Influencing feeds into the new Female Offender Strategy Action Plan and on areas such as alternatives to custody using learning from Hope Street. We also fed into the HMPPS Women's Policy Framework Review and following the Expert group in September, had the opportunity to submit detailed written comments on a new National Police and Crime Commissioners Women in the CJS 'Tactical Toolkit'. Our response highlighted the need for more acknowledgement of the trauma women experience and suggested resources that should be included.

In 2023 we became members of the National Women's Justice Coalition and our CEO attends the CEO forum and Influencing team attends the shared messaging sub-group to align our policy and comms work with other organisations working with women in the CJS. The first meeting led to us becoming signatory of Birth companions' joint letter on the sentencing of pregnant women to the Justice Minister. We have also collaborated on policy work with others in the sector such as Clinks, Agenda, Women in Prison and the Corston Coalition.

These networks have been vital as we have grown our policy and influencing work as an organisation, and we are thankful to all our collaborators over the year.

Parliamentary activity



At the end of November, we held a parliamentary event hosted by the Shadow Justice Minister Ruth Cadbury MP: Redesigning the Justice System for women and their children, A Blueprint for Change. At the event we launched two new briefings the team had produced with Snug Architects on the design of Hope Street and with Dr Madelline Petrillo on the co-design process with women for Hope Street, as well as hearing from Lilly Lewis about the importance of trauma-informed design for women. The event was attended by voluntary sector and secure estate colleagues as well as MPs and Lords and created an opportunity to build relationships with the shadow cabinet Justice team.

We hosted a visit to Hope Street for the former Justice Minister Damian Hinds in April alongside Donna Jones Hampshire PCC and with presentations from our team and evaluation team. We also hosted a visit for Caroline Dinenage MP in May, a local MP who had previously hosted a parliamentary event and raised parliamentary questions for us.

Research

Over the year the team has grown our research outputs through conducting practitioner surveys and publishing two briefings: the *Trauma Informed and Gender Responsive Working Snapshot Survey* and *Motherhood in the Justice System*. For both the questions were co-produced with our Women's Involvement Advisor who has lived experience of the justice system, and polling was completed by practitioners attending our training/events or through our online networks.

Our motherhood survey was completed by 160 practitioners giving a snapshot on current views in relation to motherhood in the justice system.

We also co-commissioned public polling with Level Up via Survation to 2,062 people to better understand the views of the public on this area, and to compare this to practitioners working in this area. We also pulled together and analysed learning from the interviews in our Motherhood series of the Justice Podcast.

Key findings

Nearly two thirds of respondents think courts judge women who have committed crimes more harshly if they have children.



Nearly half of respondents think women are given short prison sentences instead of community orders because there are not enough services in the community.



Only 11% of those responding to our survey thought women were given short prison sentences out of necessity for the protection of the public.



Our public polling with Level Up found that 53% of the general public believed a mother with a baby should not be sent to prison with her infant if a community-based alternative was available.



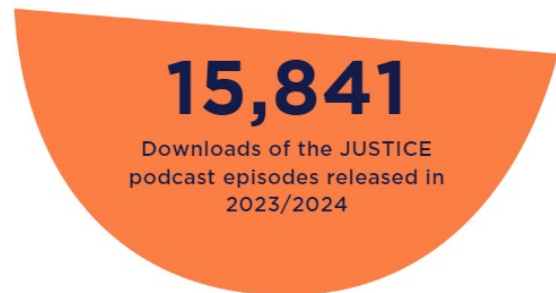
In contrast a much higher 88% of respondents from our network of practitioners do not think it is safe for pregnant women to be in prison. The main concern mentioned was the risks to the health of the women and their pregnancy/baby.



The University of Southampton, PRT and EP:IC evaluation of Hope Street continued to progress and gather data from our early operations. As referrals increase the team will be looking to follow a control group of women in prison from Dorset and will combine this with local and national data for their quantitative model. They will also be doing a more in-depth study on children's outcomes.

Justice Podcast

Over the year the team released two new series of the Justice Podcast. They produced edited and launched on 25th April the new Motherhood in the Justice System series. The series explored the experiences of those working on the front line, and those with lived experience (5 of 8 episodes included guests with lived experience). Each episode looked at issues and challenges mothers in the justice system face, and explored what needs to change. The new episodes consistently performed better than previous episodes and achieved higher daily downloads within the first 30 days after publishing. The series had policy impact through the Ministry of Justice contacting us to use a snippet of Edwina and Lilly's discussion from the first episode in a 'judicial briefing package' which will be released to courts nationally.



In the Autumn, the team produced and launched a new series with the theme of 'Healing Spaces' and the importance of physical space and how it can harm or help aid recovery from trauma. Topics include the design of Hope Street, prison design and architecture, community examples such as women's refuge, including examples from Australia and Norway. The new series format continued to see good levels of downloads and we also continued to see downloads of our older episodes, supported by our 'collections' section of the website.

Looking forward

2023/24 has been a momentous year for One Small Thing with our Redesign workstream delivering Hope Street. I want to thank our team, partners and all of our trailblazing funders and donors who have shown real courage and conviction investing time, resources and funds to achieve a significant capital build project, through the challenges of Brexit and Covid and to recruit, induct and support our new team in Hampshire. It has been a phenomenal team effort and one which we should all be extremely proud to have played a part in.

Whilst the referrals to Hope Street have been slower than anticipated, we've still seen some real successes. Some of the women and children we have supported have taken tangible steps towards improving their life chances and avoiding re-entering the justice system. with employment and their own safe housing. The team has grown and developed, and we have some fantastic and very committed team members who care passionately about the work they do.

We continue to gather evidence through our own research as well as through our independent evaluation of Hope Street with the University of Southampton, Prison Reform Trust and EP:IC. As well as sharing our journey with the sector as we go and in seeking ways the Hope Street model can be replicated, I hope the learning we gather through this process can influence the new Government to reform and redesign how they work with women and their children in contact with the justice system.

Our Influence work stream will remain crucial to build new alliances, collaborate and advocate for system reform. Through our Educate work strand our training, consultancy and Working with Trauma Quality Mark will continue to support organisations in the sector to network, learn, review and benchmark their own practice.



I want to thank all our funders, supporters and partners for the support they have given One Small Thing over the last year and we look forward to working with many of you over the next 12 months as we continue to push for real, meaningful change and drive forward our mission to truly redesign the justice system for women and their children.

Claire Hubberstey, CEO, One Small Thing

Financial review

We began fundraising for Hope Street (our Redesign workstream) and the capital build programme in 2019 successfully raising funds to enable the site purchase, design and build culminating in its official opening in June 2023. These accounts represent the last year of the capital fundraising appeal for the build and the opening of the Hope Street service to women and children in Hampshire.

The resulting assets are our buildings which are now in use and continue to be reflected on our balance sheet and depreciated as fixed assets within our designated funds. We continue to work hard against a challenging fundraising backdrop to raise revenue funding to support our Hope Street service (Redesign workstream) and our Educate and Influencing work.

The Consolidated Statement of Financial Activities reports a group net surplus for the year of £670,330 (2023: £2,217,780).

In 2024 income generated totalled £3,380,908 (2023: £3,816,161). Within total income we secured £1,353,689 (2023: £2,178,371) in restricted funding. Restricted funding supports our Educate, Influence and Redesign workstreams, specifically the provision of Trauma Training across the prison estate; delivery of our Policy and Influencing strategy and the implementation of our Trauma Informed Network, which provides a network for peers working within the trauma informed space. Further, included within total Restricted Funds are capital funds of £583,000 (2023: £1,145,000). These funds allowed us to complete the construction of our building in Southampton, which hosts our Hope Street (Redesign) service and will fund the ongoing depreciation costs now that the building is in use. We also received restricted revenue funds of £770,689 (2023: 820,105) supporting the mobilisation of the Hope Street service.

Expenditure totalled £2,710,578 (2023: £1,598,381) with over 96% (2023: 93%) of our expenditure spent on our charitable activities. Operating expenditure has increased in the year, in line with the mobilisation of our Hope Street service. The cost to the charity of raising funds this year is £123,929 (2023: £113,796). As planned, we have increased our dedicated fundraising support within the team.

This year we also began fully operating within our subsidiary undertaking, Hope Street Hampshire Community Interest Company. The company reports turnover for the year of £179,147 (2023: £57,765). The increase from 2023 represents the mobilisation of Hope Street and investment into additional housing provision for our residents. Income is generated from the payment of Enhanced Housing Benefit, paid to support residents across our housing estate and contribute to overheads.

Subsidiary expenses have increased to £284,792 (2023 £47,886) resulting from the mobilisation of the service. In the year we paid a management charge of £64,716 to the parent company, to cover the cost of management incurred in the year (2023: £0).

At year end a loss is reported for the CIC of £170,361, (2023: profit £9,879). A loss was expected and is the result of investment into Hope Street. We will continue to invest in operations and the housing portfolio in the year ahead as we scale Hope Street across Hampshire.

Our fixed assets are the buildings in use enabling us to deliver our charitable objectives. As is best practice, the value of the asset in use is reflected in the designated fund balance and depreciated over the life of the asset. The value of the assets in use shown in our designated fund balance is £5,505,825 (2023: £5,462,360)

The principal funding sources for the charity during the reporting period are major donors, trusts and foundations and commissioned services. Looking forward, we will continue to invest in capacity to roll out our income generation strategy to increase and diversify our income. We are grateful for all the continued financial support that we receive, without which we would not be able to undertake our charitable activities.

Balance Sheet

The value of One Small Thing's net assets amounted to £10,274,425, an increase of £670,328 from the closing balance of £9,604,095 at 31 March 2023.

Unrestricted funds at 31 March 2024 stood at £6,635,233 (2023: £6,262,094), which includes the fixed assets shown in Designated funds to be depreciated of £5,505,825 (2023: £5,462,360) and General Funds of £1,129,408 (2023: 799,731).

Restricted funds of £3,605,159 (2023: £3,342,004) were also held at 31 March 2024.

Costs incurred against the build are represented on the balance sheet under Fixed Assets. During the year, the net book value of tangible fixed assets increased to £12,317,938 (2023: £10,268,304). Now that Hope Street is operating and the building has been brought into use, Capital and Designated Funds held will be expensed annually in the form of depreciation charges against the relevant Fixed Assets.

Reserves policy and going concern

The Reserves Policy has been updated to reflect the nature of One Small Things charitable objectives now that we have mobilised operations at Hope Street. Subsequently we have a higher level of fixed costs and reserves need to increase accordingly to ensure we can meet the payment of fixed costs as they fall due.

The Trustees seek to hold sufficient reserves to meet such requirements as identified above along with employment contract commitments across the organisation. The level of reserves are set at 5 months operating costs. However, we have set a target of holding 6 months operating costs in future years.

The Trustees believe that it is prudent to hold a level of free financial reserves for the following purposes:

- To provide a duty of care and commitment to our residents at Hope Street. Reserves held must allow us to maintain a service to those women and children in the event of a sudden loss of funding or other eventuality.
- To absorb setbacks should a major income stream fail and support the windup of the organisation
- To cover adequate short term liquidity requirements and temporary timing differences in receipt of income
- To respond to new opportunities quickly

The Trustees have determined that the level of free reserves to be held at 31 March 2024 are £1,129,408, (2023: £799,731)

Principal risks and uncertainties

The Board has reviewed the major risks to which the charity is exposed, and systems have been established to mitigate those risks.

A Risk Management Policy has been approved by Trustees and a formal risk register is reviewed by the Finance and Risk Subcommittee quarterly and critical risks are also reviewed by the board quarterly.

In addition to the common organisational risks around HR, internal systems, finance and fundraising and environmental we have identified critical risks specific to One Small Thing as follows:

- Ability to secure sufficient ongoing revenue funding to support operations
- Need to increase sustainable number of referrals of women into our Hope Street service
- Safeguarding of people and property

Internal risks are minimised through a series of policies and procedures including safeguarding, health and safety, financial management and data protection. We also have a robust income generating strategy developed to ensure income streams can continue to be sustainable and provide for sufficient resources to undertake the charitable activities.

Fundraising Disclosures

One Small Thing's funding is from two primary sources: grants from trusts and foundations and major donor donations. We do not employ any commercial participators to carry out fundraising activities directly with the public. We have engaged a fundraising consultant to support our income generation strategy. We do not directly involve vulnerable people in our fundraising activities. Further, we have not received any complaints about our fundraising activity. We subscribe to regulations set by the Fundraising Regulator.

Structure, governance, and management

The Board of Trustees has overall responsibility for ensuring that the charity meets its charitable objectives and has an appropriate system of controls, financial and otherwise. The Board meets quarterly and is chaired by Lady Edwina Grosvenor; it currently has seven members, including a Treasurer.

The structure of sub-committees includes:

Finance, Risk & Health & Safety (Buildings)

Safeguarding & Health & Safety (People)

Hope Street Project – (A subcommittee to govern the build of Hope Street – October 2019 – January 2023)

The Board also holds two Strategy Review sessions per annum with the Senior Leadership Team (SLT) and members of the team to consider how planned activities contribute to the aims and objectives.

Claire Hubberstey is CEO, delegated with day to day management alongside the Senior Leadership Team - Director of Operations and Deputy CEO Rachel Oliver and Financial Director Emma Chetty.

The organisation is a charitable company limited by guarantee, incorporated on 14 August 2018 and registered as a charity on 21 November 2018.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 6 to the accounts.

Appointment of trustees

Roles are advertised with candidates asked to apply in response to the detailed role description published. Interviews are conducted with two Trustees and our Women's Involvement Advisor constituting the nominations committee with a recommendation then made to appoint / not appoint made to the full Board.

During 2023/24 the Board was expanded with a further trustee appointed, further strengthening the skill set across the Board. During 2024/25 we will appoint two further trustees to the Board.

Trustee induction and training

Before starting in their role on the Board, trustees are provided with a detailed role description, and receive a comprehensive induction which includes:

- A full information pack containing the current governing documents; strategic and shorter-term plans; recent statutory accounts and current management accounts; recent board minutes; an organisation chart/ organogram; and general background information;
- An opportunity to visit the charity's office, meet other trustees and staff team and attend a board meeting;
- A clear explanation of the trustee's expected role, responsibilities and legal obligations, input to the board and time commitment;
- Access to Charity Commission guidance.

Trustees are also provided with access to training which includes:

- NSPCC Safeguarding Training for Trustees
- NCVO Training on Governance and Trustee Induction
- Organisation specific training on our area of work: Trauma Informed Working.
- Equity, Diversity and Inclusion training

Related parties and relationships with other organisations

One Small Thing is the parent company of Hope Street Hampshire Community Interest Company.

Hope Street Hampshire Community Interest Company was formed to ring fence Hope Streets Supported Housing pathway. This is a wholly owned subsidiary of One Small Thing of which One Small Thing is the sole member.

Remuneration policy for key management personnel

The Senior Leadership Team (SLT) and the senior managements comprise the key management personnel of the charity responsible for directing and controlling, running and operating the charity on a day to day basis. The pay of the senior staff and all roles is reviewed regularly and benchmarked against pay levels in other charities of a similar size.

Statement of responsibilities of the trustees

The trustees (who are also directors of One Small Thing for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping adequate accounting records that 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.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

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.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2024 was 7(2023: 6). The

trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditor

Sayer Vincent LLP was appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

The trustees' annual report has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

The trustees' annual report has been approved by the trustees on 7 December 2024 and signed on their behalf by

Lady Edwina Grosvenor
Chair of Trustees

Independent auditor's report

To the members of

One Small Thing

Opinion

We have audited the financial statements of One Small Thing (the 'parent charitable company') and its subsidiary (the 'group') for the year ended 31 March 2024 which comprise the consolidated statement of financial activities, the group and parent charitable company balance sheets, the consolidated statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31 March 2024 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the group financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on One Small Thing's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Independent auditor's report

To the members of

One Small Thing

Other Information

The other information comprises the information included in the trustees' annual report, other than the group financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the group financial statements does not cover the other information, and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the group financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the group financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and the parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and Charities Act 2011 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- The parent charitable company financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the parent charitable company for the purposes of

Independent auditor's report

To the members of

One Small Thing

company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, and the finance and risk committee, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.

Independent auditor's report

To the members of

One Small Thing

- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the group operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the group from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Fleur Holden (Senior statutory auditor)

Date: 13 December 2024

for and on behalf of Sayer Vincent LLP, Statutory Auditor

110 Golden Lane, LONDON, EC1Y 0TG

Sayer Vincent LLP is eligible to act as auditor in terms of section 1212 of the Companies Act 2006

One Small Thing

Consolidated statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2024

	Note	Unrestricted £	Restricted £	Endowment £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
Income from:								
Donations	2	481,805	192,430	1,000,000	1,674,235	1,278,373	123,630	1,402,003
Charitable activities								
Redesign the justice system (Hope Street) and educate (prisons settings)	3	25,000	1,099,259	–	1,124,259	228,741	1,841,476	2,070,217
Influence and educate (community settings)	3	369,266	62,000	–	431,266	112,713	213,265	325,978
Investments								
Other	4	25,501	–	–	25,501	17,000	–	17,000
		125,647	–	–	125,647	963	–	963
Total income		1,027,219	1,353,689	1,000,000	3,380,908	1,637,790	2,178,371	3,816,161
Expenditure on:								
Raising funds	4	123,929	–	–	123,929	113,796	–	113,796
Charitable activities								
Redesign the justice system (Hope Street) and educate (prisons settings)	4	1,194,491	1,010,981	–	2,205,472	471,523	496,549	968,072
Influence and educate (community settings)	4	301,624	79,553	–	381,177	185,783	330,731	516,514
Total expenditure		1,620,044	1,090,534	–	2,710,578	771,103	827,280	1,598,383
Net income/ (expenditure) for the year		(592,825)	263,155	1,000,000	670,330	866,687	1,351,091	2,217,778
Transfers between funds		965,967	–	(965,967)	–	–	–	–
Net movement in funds		373,142	263,155	34,033	670,330	866,687	1,351,091	2,217,778
Reconciliation of funds:								
Total funds brought forward		6,262,091	3,342,004	–	9,604,095	5,395,404	1,990,913	7,386,317
Total funds carried forward		6,635,233	3,605,159	34,033	10,274,425	6,262,091	3,342,004	9,604,095

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 18a to the financial statements.

One Small Thing

Balance sheets

Company no. 11516337

As at 31 March 2024

	Note	The group 2024 £	2023 £	The charity 2024 £	2023 £
Fixed assets:					
Tangible assets	10	12,317,938	10,268,304	12,317,938	10,268,304
		12,317,938	10,268,304	12,317,938	10,268,304
Current assets:					
Debtors	13	57,709	494,753	214,311	494,753
Cash at bank and in hand		1,685,680	1,101,782	1,669,691	1,101,782
		1,743,389	1,596,535	1,884,002	1,596,535
Liabilities:					
Creditors: amounts falling due within one year	14	(361,743)	(380,744)	(330,887)	(380,744)
Net current assets		1,381,646	1,215,791	1,553,115	1,215,791
Total assets less current liabilities		13,699,584	11,484,095	13,871,053	11,484,095
Creditors: amounts falling due after one year	16	(3,425,159)	(1,880,000)	(3,425,159)	(1,880,000)
Total net assets		10,274,425	9,604,095	10,445,894	9,604,095
The funds of the charity:	17a				
Endowment		34,033	–	34,033	–
Restricted funds		3,605,159	3,342,004	3,605,159	3,342,004
Unrestricted funds:					
Designated funds		5,505,825	5,462,360	5,505,825	5,462,360
General funds		1,129,408	799,731	1,300,877	799,731
Total unrestricted funds		6,635,233	6,262,091	6,806,702	6,262,091
Total charity funds		10,274,425	9,604,095	10,445,894	9,604,095

Approved by the trustees on 7 December 2024 and signed on their behalf by

Lady Edwina Grosvenor
Chair of Trustees

Consolidated statement of cash flows

For the year ended 31 March 2024

	2024 £	£	2023 £	£
Cash flows from operating activities				
Net income for the reporting period (as per the statement of financial activities)	670,330		2,217,778	
Depreciation charges	232,055		19,991	
Dividends, interest and rent from investments	(25,501)		–	
(Increase)/ decrease in debtors	437,044		(236,067)	
Increase/ (decrease) in creditors	(19,001)		231,885	
Net cash provided by operating activities	1,294,927		2,233,587	
Cash flows from investing activities:				
Dividends, interest and rent from investments	25,501		–	
Purchase of fixed assets	(2,281,689)		(5,166,410)	
Net cash used in investing activities	(2,256,188)		(5,166,410)	
Cash flows from financing activities:				
Repayments of borrowing	–		–	
Cash inflows from new borrowing	1,545,159		1,880,000	
	1,545,159		1,880,000	
Change in cash and cash equivalents in the year	583,898		(1,052,823)	
Cash and cash equivalents at the beginning of the year	1,101,782		2,154,605	
Cash and cash equivalents at the end of the year	1,685,680		1,101,782	
Analysis of cash and cash equivalents and of net debt				
	At 1 April 2023 £	Cash flows £	Other non- cash changes £	At 31 March 2024 £
Cash at bank and in hand	1,101,782	583,898	–	1,685,680
Total cash and cash equivalents	1,101,782	583,898	–	1,685,680
Loans falling due within one year	–	–	–	–
Loans falling due after more than one year	1,880,000	1,545,159	–	3,425,159
Total	1,880,000	1,545,159	–	3,425,159

1 Accounting policies

a) Statutory information

One Small Thing is a charitable company limited by guarantee and is incorporated in the United Kingdom.

The registered office address is c/o The Foundry, 17 Oval Way, London SE11 5RR

Hope Street Hampshire is a sole owned subsidiary is a company limited by guarantee, incorporated in the United Kingdom

The correspondence address is PO Box, Southampton SO15 9PW

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

These financial statements consolidate the results of the charity and its wholly-owned subsidiary Hope Street Hampshire CIC on a line by line basis. Transactions and balances between the charity and its subsidiary have been eliminated from the consolidated financial statements. Balances between the two entities are disclosed in the notes of the charity's balance sheet. A separate statement of financial activities, or income and expenditure account, for the charity itself is not presented because the charity has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006. A summary of the result for the year is disclosed in the notes to the accounts.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

c) Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

d) Going concern

As set out in the Trustees Annual Report, trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

f) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1 Accounting policies (continued)

g) Fund accounting

The Edward Gostling Fund, an expendable endowment, is to be used as set out in the Deed of Gift.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of delivering trauma informed training, the trauma conference and podcast undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Support and governance costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff time, of the amount attributable to each activity

- | | |
|--|-----|
| • Redesign the justice system (Hope Street) and educate (prisons settings) | 81% |
| • Influence and educate (community settings) | 14% |
| • Raising Funds | 5% |

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

j) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £2,000. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use. Major components are treated as a separate asset where they have significantly different patterns of consumption of economic benefits and are depreciated separately over its useful life.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- | | |
|--|------------------------------------|
| • Assets Under Construction | Not depreciated asset until in use |
| • Freehold Property | 50 years |
| • Land | Not depreciated |
| • Kitchen & Bathrooms in shared spaces | 5 years |
| • Fixtures & Fittings | 10 years |

k) Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Notes to the financial statements

For the year ended 31 March 2024

1 Accounting policies (continued)

m) Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount.

n) Financial instruments

The charity only has both basic financial assets and financial liabilities. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

o) Pensions

One Small Thing is a member of a pension arrangement with Nest Pensions and contributions are charged to the Statement of Financial Activities as paid.

2 Income from donations

	Unrestricted £	Restricted £	Endowment £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
Donations and Gifts	385,431	191,686	1,000,000	1,577,117	1,065,206	113,901	1,179,107
Gift Aid	90,899	744	–	91,643	213,167	9,729	222,896
Donated services	5,475	–	–	5,475	–	–	–
	<u>481,805</u>	<u>192,430</u>	<u>1,000,000</u>	<u>1,674,235</u>	<u>1,278,373</u>	<u>123,630</u>	<u>1,402,003</u>

In 2024, the founder, Lady Edwina Grosvenor, donated £200,000 (2023: £250,000) as a contribution to the core costs of running the charity.

3 Income from charitable activities

	Unrestricted £	Restricted £	Endowment £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
Government Funding	–	244,259	–	244,259	–	109,193	109,193
Trusts & Foundations	25,000	855,000	–	880,000	228,741	1,732,283	1,961,024
Sub-total for Redesign the justice system (Hope Street) and educate (prison settings)	25,000	1,099,259	–	1,124,259	228,741	1,841,476	2,070,217
Trusts & Foundations	259,500	62,000	–	321,500	–	213,265	213,265
Training income	109,766	–	–	109,766	112,713	–	112,713
Sub-total for Influence and educate (community settings)	369,266	62,000	–	431,266	112,713	213,265	325,978
Total income from charitable activities	<u>394,266</u>	<u>1,161,259</u>	<u>–</u>	<u>1,555,525</u>	<u>341,454</u>	<u>2,054,741</u>	<u>2,396,195</u>

4 Other Income

In 2024 £126K was generated from Enhanced Housing Benefit and Service Charges across our portfolio of properties (2023: £44K).

4a Analysis of expenditure (current year)

	Charitable activities						
	Raising funds £	Redesign the justice system (Hope Street) and educate (prisons settings) £	Influence and educate (community settings) £	Governance costs £	Support costs £	2024 Total £	2023 Total £
Staff costs (Note 6)	63,904	1,121,111	274,634	–	95,049	1,554,698	952,364
Travel expenses	6,698	25,689	3,663	–	10,855	46,905	29,005
Insurance costs	–	38,203	–	10,556	–	48,759	552
Delivery of trauma work in secure estate & Community Settings	–	4,622	57,661	–	–	62,283	92,265
Hope Street	–	802,357	–	–	–	802,357	359,001
Podcasts	–	–	8,295	–	–	8,295	10,671
Auditor fees	–	–	–	24,196	–	24,196	12,040
Professional fees	–	–	–	14,097	–	14,097	2,056
Legal Fees	–	–	–	950	–	950	2,598
Other	41,326	–	–	2,094	104,618	148,038	137,830
	111,928	1,991,982	344,253	51,893	210,522	2,710,578	1,598,382
Support costs	9,628	171,270	29,624	–	(210,522)	–	(180,898)
Governance costs	2,373	42,220	7,300	(51,893)	–	–	–
Total expenditure 2024	123,929	2,205,472	381,177	–	–	2,710,578	
Total expenditure 2023	113,796	968,072	516,514	–	–		1,598,382

Other includes: IT costs, HR/Payroll set up costs, Marketing, Rent/Premises costs, Telephone & fundraising consultant fees

4b Analysis of expenditure (previous year)

	Charitable activities					
	Raising funds £	Redesign the justice system (Hope Street) and educate (prisons settings) £	Influence and educate (community settings) £	Governance costs £	Support costs £	2023 Total £
Staff costs (Note 6)	39,753	479,377	359,407	–	73,827	952,364
Travel expenses	4,256	11,610	4,974	–	8,165	29,005
Insurance costs	–	–	–	552	–	552
Delivery of trauma work in secure estate & Community Settings	–	7,146	85,119	–	–	92,265
Hope Street	–	359,001	–	–	–	359,001
Podcasts	–	–	10,671	–	–	10,671
Auditor fees	–	–	–	12,040	–	12,040
Professional fees	–	–	–	2,056	–	2,056
Legal Fees	–	–	–	2,598	–	2,598
Other	57,374	–	–	–	80,456	137,830
	101,383	857,134	460,171	17,246	162,448	1,598,382
Support costs	11,222	100,291	50,935	–	(162,448)	–
Governance costs	1,191	10,647	5,408	(17,246)	–	–
Total expenditure 2023	113,796	968,072	516,514	–	–	1,598,382

Other includes: IT costs, HR/Payroll set up costs, Marketing, Rent/Premises costs, Telephone & fundraising consultant fees

Notes to the financial statements

For the year ended 31 March 2024

5 Net income/ (expenditure) for the year

This is stated after charging:

	2024 £	2023 £
Depreciation	232,055	19,991
Auditor's remuneration (excluding VAT): Audit fees	16,700	12,500

6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2024 £	2023 £
Salaries and wages	1,257,128	748,283
Social security costs	139,197	81,267
Employer's contribution to defined contribution pension schemes	34,889	22,887
	1,431,214	852,437

The following number of employees received employee benefits (excluding employer pension costs and employer's national insurance) during the year between:

	2024 No.	2023 No.
£60,000 – £69,999	–	1
£70,000 – £79,999	1	1
£80,000 – £89,999	1	–
£100,000 – £109,999	–	1
£110,000 – £119,999	1	–

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £333,278 (2023: £284,417).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2023: £nil). No charity trustee received payment for professional or other services supplied to the charity (2023: £nil).

£2,025 of trustee expenses were incurred during the year (2023: £0). This includes out of pocket expenses incurred by Trustees, eg travel and accommodation costs, costs incurred to coordinate Board meetings and Trustee employment costs. 3 trustees claimed expenses in year. In the prior year trustees did not make expense claims.

7 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

Staff are split across the activities of the charity as follows:

	2024 No.	2023 No.
Raising funds	2.0	0.6
Charitable activities	31.3	14.9
Support	1.5	1.0
Governance	0.5	0.4
	35.2	16.9

8 Related party transactions

Aggregate donations from the founder of the charity and Chair Lady Edwina Grosvenor, were £250,000 including gift aid (2023: £512,500).

Family members of the founder of the charity, trustee Lady Edwina Grosvenor, donated £0 including gift aid as personal donations (2023: £750,000).

There are no donations from related parties which are outside the normal course of business and no other restricted donations from related parties.

9 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes. The charity's subsidiary Hope Street Hampshire CIC distributes under Gift Aid available profits to the parent charity. Its charge to corporation tax in the year was £nil (2023: £nil).

10 Tangible fixed assets**The group and charity**

Cost	Asset under construction £	Freehold property £	Fixtures and fittings £	Total £
At the start of the year	9,558,544	610,339	119,412	10,288,295
Additions in year	1,026,007	1,059,848	195,834	2,281,689
Transfers	(9,558,544)	9,558,544	–	–
At the end of the year	1,026,007	11,228,731	315,246	12,569,984
Depreciation				
At the start of the year	–	(9,156)	(10,835)	(19,991)
Charge for the year	–	(169,739)	(62,316)	(232,055)
At the end of the year	–	(178,895)	(73,151)	(252,046)
Net book value At the end of the year	1,026,007	11,049,836	242,095	12,317,938
At the start of the year	9,558,544	610,339	119,412	10,288,295

During 2024 we brought the second of our houses within our Supported Housing portfolio into use and we purchased two further properties, in the Hampshire region, which were an asset under construction at the year end. We further brought The Hub into use after completing the major capital project.

Land with a value of £1,242,324 (2023: £87,187) is included within freehold property and not depreciated.

All of the above assets will be used for charitable purposes.

11 Subsidiary undertaking

The charity is the sole member of the wholly owned subsidiary Hope Street Hampshire CIC, a Community Interest Company registered in England. The company number is 14229439. The registered office address is 30-32 The Avenue, Southampton, SO17 1XN.

The subsidiary was formed to ringfence the residential provision of Hope Street. Available profits are distributed under Gift Aid to the parent charity.

The trustee, Lady Edwina Grosvenor, and the Chief Executive are also directors of the subsidiary.

A summary of the results of the subsidiary is shown below:

	2024	2023
	£	£
Turnover	177,914	44,361
Turnover from sales to parent undertaking	1233	13,404
Gross profit	179,147	57,765
Administrative expenses	(284,792)	(47,886)
Management charge payable to parent undertaking	(64,716)	–
Profit for the financial year	(170,361)	9,879
Retained earnings		
Total retained earnings brought forward	–	–
Profit / (loss) for the financial year	(170,361)	9,879
Distribution under Gift Aid to parent charity	–	(9,879)
Total retained earnings carried forward	(170,361)	–
The aggregate of the assets, liabilities and reserves was:		
Assets	35,390	–
Liabilities	(205,751)	–
Reserves	(170,361)	–

Turnover and administrative expenses above includes:

Owed to OST: £148,590 (2023: £41,944). This liability is the result of general administration/overheads for the running of the CIC and rent due on properties leased from OST to the CIC. A further loan is payable of £25,879 (2023:0) to the parent, taken to meet liquidity requirements.

Owed from OST: £867. 2023 (£48,949). This debtor is the result of reclaim to OST for Redesign programme delivery costs and the recovery of staff training costs applicable to the Group.

12 Parent charity

The parent charity's gross income and the results for the year are disclosed as follows:

	2024 £	2023 £
Gross income	3,319,339	3,816,161
Result for the year	841,799	2,217,778

13 Debtors

	The group		The charity	
	2024 £	2023 £	2024 £	2023 £
VAT recoverable	-	90,098	-	90,098
Trade debtors	55,208	72,091	36,473	72,091
Amounts due from group undertakings	-	-	175,337	-
Prepayments	-	585	-	585
Other debtors	2,501	7,321	2,501	7,321
Accrued income	-	324,658	-	324,658
	57,709	494,753	214,311	494,753

14 Creditors: amounts falling due within one year

	The group		The charity	
	2024 £	2023 £	2024 £	2023 £
VAT Payable	22,161	-	21,716	-
Trade creditors	117,134	139,494	113,561	139,494
Taxation and social security	69,050	-	65,412	-
Other creditors	4,486	16,490	4,649	16,490
Accruals	142,722	214,785	119,359	214,785
Deferred income (note 15)	6,190	9,975	6,190	9,975
	361,743	380,744	330,887	380,744

15 Deferred income

Deferred income comprises £6,190 from training income.

	The group		The charity	
	2024 £	2023 £	2024 £	2023 £
Balance at the beginning of the year	9,975	14,666	9,975	14,666
Amount released to income in the year	(19,076)	(30,221)	(19,076)	(30,221)
Amount deferred in the year	15,291	25,530	15,291	25,530
Balance at the end of the year	6,190	9,975	6,190	9,975

16 Creditors: amounts falling due after one year

	The group		The charity	
	2024 £	2023 £	2024 £	2023 £
Bank loans	1,925,159	380,000	1,925,159	380,000
Director loan	1,500,000	1,500,000	1,500,000	1,500,000
	3,425,159	1,880,000	3,425,159	1,880,000

Four bank loans totalling £1,925,159 (2023: £380,000) are secured against our Supported Housing portfolio held across the Hampshire region which comprise three fixed interest loans at 6% payable over 10 years and an unsecured Directors loan, provided by Lady Edwina Grosvenor, totalling £1,500,000 to support the construction of The Hub, Southampton (2023: £1,500,000). The loan is repayable on conversion of alternative funding or at the discretion of the lender. Interest rate on this loan is 1.5% but interest to date has been waived by the lender.

17a Analysis of group net assets between funds (current year)

	General unrestricted £	Designated £	Restricted £	Endowment £	Total funds £
Tangible fixed assets	6,877	5,505,825	3,380,077	–	8,892,779
Loan Assets	–	1,500,000	1,925,159	–	3,425,159
Net current assets	1,122,531	–	225,082	34,033	1,381,646
Long term liabilities	–	(1,500,000)	(1,925,159)	–	(3,425,159)
Net assets at 31 March 2024	1,129,408	5,505,825	3,605,159	34,033	10,274,425

17b Analysis of group net assets between funds (prior year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	159,592	5,413,796	2,827,139	8,400,527
Loan Assets	–	1,500,000	380,000	1,880,000
Net current assets	640,139	48,564	514,865	1,203,568
Long term liabilities	–	(1,500,000)	(380,000)	(1,880,000)
Net assets at 31 March 2023	799,731	5,462,360	3,342,004	9,604,095

18a Movements in funds (current year)

	At 1 April 2023 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2024 £
The Edward Gostling Fund	–	1,000,000	–	(965,967)	34,033
Total Expendable endowment funds	–	1,000,000	–	(965,967)	34,033
Restricted funds – capital:					
Relief and Rehabilitation from within the criminal justice system:					
Hope Street Capital Fund				2,911,245	2,911,245
CHK Foundation	243,154	–	–	(243,154)	–
George Cadbury Fund	48,071	–	–	(48,071)	–
Westminster Foundation	381,074	–	–	(381,074)	–
The Schroder Foundation	30,000	–	–	(30,000)	–
Garfield Weston	484,632	–	–	(484,632)	–
VIVID Housing	4,367	–	–	(4,367)	–
The Sainsburys Family Trust	6,754	10,000	(10,438)	(6,316)	–
The Band Trust	393,066	–	–	(393,066)	–
Edward Gostling Foundation	247,085	–	–	(247,085)	–
Maurice & Hilda Laing Foundation	91,284	–	–	(91,284)	–
29th May 1961 Charitable Fund	39,118	–	–	(39,118)	–
The Borrowes Trust	30,000	–	–	(30,000)	–
The Sigrid Rausing Trust	100,000	–	–	(100,000)	–
The Albert Gubay Foundation	100,000	–	–	(100,000)	–
Beatrice Laing Trust	100,000	–	–	(100,000)	–
The Golden Bottle Trust	93,954	–	–	(93,954)	–
The Wolfson Foundation	125,000	–	–	(125,000)	–
The Clothworkers Foundation	100,000	–	–	(100,000)	–
Bernard Sunley Foundation	–	100,000	(9,596)	(90,404)	–
Swires Charitable Trust	–	50,000	(4,168)	–	45,832
Help to Create Hope Trust	–	273,000	–	–	273,000
The Findlay Charitable Trust	–	100,000	–	–	100,000
The Band Trust	–	50,000	–	–	50,000
	2,617,559	583,000	(24,202)	203,720	3,380,077
Restricted funds – revenue:					
Relief and Rehabilitation from within the criminal justice system:					
Hope Street Revenue Fund					
Westminster Foundation	76,105	–	–	(76,105)	–
Ministry of Justice	12,066	169,000	(180,551)	–	515
The Julia Hans and Rausing Trust	233,148	–	(99,730)	(133,403)	15
The Dulverton Trust	45,134	50,000	(53,346)	–	41,788
Advance Advocacy and Non-Violent Community Educ	9,611	32,987	(37,331)	–	5,267
VIVID Housing	5,121	1,838	(11,317)	4,367	9
James Netto	(1,421)	–	–	1,421	–
The Schroder Foundation	2,161	25,000	(26,739)	–	422
Garfield Weston	143,746	–	(143,746)	–	–
The Band Trust	–	–	–	–	–
Office of Police & Crime Commission	1,784	30,000	(30,544)	–	1,240
The Golden Bottle Trust	–	–	–	–	–
The Treebeard Foundation	17,229	25,000	(28,086)	–	14,143
The Big Give Christmas Challenge	98,885	37,627	(104,411)	–	32,101
The Charles Hayward Foundation	25,000	25,000	(29,466)	–	20,534
Southampton City Council – AFEO	–	12,272	(12,272)	–	–
Rank Foundation	–	25,000	(22,162)	–	2,838
National Lottery Community Fund	–	150,000	(126,892)	–	23,108
Southampton Hospitals Charity	–	50,000	(47,783)	–	2,217
The Drapers Charitable Fund	–	25,000	(7,855)	–	17,145
The Waterloo Foundation	–	25,000	(3,257)	–	21,743
Aurum Charitable Trust	–	–	–	–	–
Other– Restricted Funds	19,716	24,965	(21,291)	–	23,390
Promotion of Social Inclusion:					
The Julia Hans and Rausing Trust	20,160	–	(20,160)	–	–
The Barrow Cadbury Trust	16,000	32,000	(32,085)	–	15,915
Goldsmiths Company	–	30,000	(27,308)	–	2,692
	724,445	770,689	(1,066,332)	(203,720)	225,082
Total restricted funds	3,342,004	1,353,689	(1,090,534)	–	3,605,159

Notes to the financial statements

For the year ended 31 March 2024

18a Movements in funds (current year) (continued)

Unrestricted funds:

Designated funds – capital

Hope Street Designated Capital Fund

	-	-	-	5,462,360	5,462,360
Duchess of Westminster	203,938	-	-	(203,938)	-
Lady Tamara & Viola Grosvenor	1,246,602	-	-	(1,246,602)	-
Lady Edwina Grosvenor	3,244,089	-	-	(3,244,089)	-
The Monday Trust	-	20,000	-	-	20,000
Holly Branson	-	23,465	-	-	23,465

Designated funds – revenue

Hope Street Designated Revenue Fund

Duchess of Westminster	109,234	-	-	(109,234)	-
Lady Edwina Grosvenor	636,653	-	-	(636,653)	-
The Kowitz Foundation	874	-	-	(874)	-
The Snow Family	970	-	-	(970)	-
J Leon Philanthropy Council	20,000	-	-	(20,000)	-

Total designated funds

5,462,360	43,465	-	-	5,505,825
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General funds

799,731	983,754	(1,620,044)	965,967	1,129,408
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Total unrestricted funds

6,262,091	1,027,219	(1,620,044)	965,967	6,635,233
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Total funds

9,604,095	3,380,908	(2,710,578)	-	10,274,425
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The narrative to explain the purpose of each fund is given at the foot of the note below.

Notes to the financial statements

For the year ended 31 March 2024

18b Movements in funds (prior year)

	At 1 April 2022 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2023 £
Restricted funds – capital:					
Relief and Rehabilitation from within the criminal justice system:					
CHK Foundation	173,005	100,000	-	(29,851)	243,154
George Cadbury Fund	48,071	-	-	-	48,071
Westminster Foundation	381,074	-	-	-	381,074
The Schroder Foundation	30,000	-	-	-	30,000
Garfield Weston	488,815	-	-	(4,183)	484,632
VIVID Housing	4,367	-	-	-	4,367
The Sainsburys Family Trust	6,754	-	-	-	6,754
The Band Trust	400,000	-	-	(6,934)	393,066
Edward Gostling Foundation	-	250,000	-	(2,915)	247,085
Maurice & Hilda Laing Foundation	-	100,000	-	(8,716)	91,284
29th May 1961 Charitable Fund	-	40,000	-	(882)	39,118
The Borrowes Trust	-	30,000	-	-	30,000
The Sigrid Rausing Trust	-	100,000	-	-	100,000
The Albert Gubay Foundation	-	100,000	-	-	100,000
Beatrice Laing Trust	-	100,000	-	-	100,000
The Golden Bottle Trust	-	100,000	-	(6,046)	93,954
The Wolfson Foundation	-	125,000	-	-	125,000
The Clothworkers Foundation	-	100,000	-	-	100,000
Restricted funds – revenue:					
Relief and Rehabilitation from within the criminal justice system:					
CHK Foundation	-	-	(29,851)	29,851	-
Westminster Foundation	79,830	-	(3,725)	-	76,105
Ministry of Justice	11,179	43,658	(42,771)	-	12,066
The Julia Hans and Rausing Trust	112,445	202,735	(82,032)	-	233,148
The Dulverton Trust	42,085	50,000	(46,951)	-	45,134
Advance Advocacy and Non-Violent Community Educ	6,726	34,703	(31,818)	-	9,611
VIVID Housing	4,377	2,648	(1,904)	-	5,121
James Netto	30,000	5,983	(37,404)	-	(1,421)
Edward Gostling Foundation	-	-	(2,915)	2,915	-
The Schroder Foundation	-	25,000	(22,839)	-	2,161
Garfield Weston	-	250,000	(110,437)	4,183	143,746
The Band Trust	-	-	(6,934)	6,934	-
Maurice & Hilda Laing Foundation	-	-	(8,716)	8,716	-
29th May 1961 Charitable Fund	-	-	(882)	882	-
Office of Police & Crime Commission	-	22,500	(20,716)	-	1,784
The Golden Bottle Trust	-	-	(6,046)	6,046	-
The Treebeard Foundation	-	25,000	(7,771)	-	17,229
The Big Give Christmas Challenge	-	110,540	(11,655)	-	98,885
The Charles Hayward Foundation	-	25,000	-	-	25,000
The Waterloo Foundation	-	(25,000)	(3,257)	-	(28,257)
Hope Street – Restricted Funds	18,559	22,339	(21,182)	-	19,716
<i>Promotion of Social Inclusion:</i>	-	-	-	-	-
The Julia Hans and Rausing Trust	153,626	197,265	(330,731)	-	20,160
The Barrow Cadbury Trust	-	16,000	-	-	16,000
Total restricted funds	1,990,913	2,153,371	(830,537)	-	3,313,747

18b Movements in funds (prior year) (continued)

Unrestricted funds:

Designated funds – capital

Duchess of Westminster	203,938	–	–	–	203,938
Lady Tamara & Viola Grosvenor	625,000	625,000	(3,398)	–	1,246,602
Lady Edwina Grosvenor	3,060,189	200,000	–	(16,100)	3,244,089

Designated funds – revenue

Duchess of Westminster	109,234	–	–	–	109,234
Lady Edwina Grosvenor	636,653	–	(16,100)	16,100	636,653
The Kowitz Foundation	4,796	–	(3,922)	–	874
The Snow Family	970	125,000	(125,000)	–	970
J Leon Philanthropy Council	–	20,000	–	–	20,000

Hope Street – Designated Funds	1,477	110,721	(190,333)	78,135	–
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Total designated funds	4,642,257	1,080,721	(338,753)	78,135	5,462,360
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General funds	753,147	557,069	(432,350)	(78,135)	799,731
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Total unrestricted funds	5,395,404	1,637,790	(771,103)	–	6,262,091
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Total funds	7,386,317	3,791,161	(1,601,640)	–	9,575,838
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The narrative to explain the purpose of each fund is given at the foot of the note below.

Purposes of endowment funds

The Edward Gostling Fund can only be used to meet operating costs which support the charitable activities of One Small Thing. In these specific circumstances, One Small Thing may apply an amount from the income and capital of the endowment, in any accounting year and within the next 5 years, towards these costs and to ensure the charity maintains the agreed level of reserves.

Purposes of restricted funds

Capital – to redesign the criminal justice system by develop a pioneering residential community for women and their children.

CHK Foundation
George Cadbury Fund
Westminster Foundation
The Schroder Foundation
Garfield Weston
VIVID Housing
The Sainsburys Family Trust
The Band Trust
Edward Gostling Foundation
Maurice & Hilda Laing Foundation
29th May 1961 Charitable Fund
The Borrowes Trust
The Sigrid Rausing Trust
The Albert Gubay Foundation
Beatrice Laing Trust
The Golden Bottle Trust
The Wolfson Foundation
The Clothworkers Foundation
Bernard Sunley Foundation
Swires Charitable Trust
Help to Create Hope Trust

The Findlay Charitable Trust

Revenue – to provide relief and rehabilitation within the criminal justice system

Funders supporting this are:

Westminster Foundation
Ministry of Justice
The Julia Hans and Rausing Trust
The Dulverton Trust
Advance Advocacy and Non-Violent Community Education
VIVID Housing
James Netto
Edward Gostling Foundation
The Schroder Foundation
Garfield Weston
The Band Trust
Maurice & Hilda Laing Foundation
29th May 1961 Charitable Fund
Office of Police & Crime Commission
The Golden Bottle Trust
The Treebeard Foundation
The Big Give Christmas Challenge
The Charles Hayward Foundation
Southampton City Council – AFEO
Rank Foundation
National Lottery Community Fund
Southampton Hospitals Charity
The Drapers Charitable Fund
The Waterloo Foundation
Aurum Charitable Trust

Revenue – to promote social inclusion

Funders supporting this are:

The Julia Hans and Rausing Trust
The Barrow Cadbury Trust
Goldsmiths Company

Revenue to support core charitable activity

Court of the Crown Prince
The Leigh Trust
Cadagan Charity
Baring Foundation
Pears Foundation
Firebird Foundation

Purposes of designated funds

All designated funds have been agreed by Trustees to further the objects of One Small Thing specific to the construction and development of the Hope Street project.

Transfers

Any transfers made during the year are to correctly reflect the split of reserves between capital and revenue funding. Any transfers from the Edward Gostling Fund endowment to the General Fund represents a contribution to operating costs and to ensure the charity meets its level of reserves

19 Capital commitments

At the balance sheet date, the charity had committed to pay £100K in 2024 (2023: £759K) for the completion of the construction of a new building (The Hub) at 30-32 The Avenue, Southampton.

20 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

ONE SMALL THING

England & Wales - Charity number 1180782

Accounts

Company number: 11516337

Charity Number: 1180782

One Small Thing

Report and financial statements

For the year ended 31 March 2023

One Small Thing

Contents

For the year ended 31 March 2023

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Reference and administrative information

For the year ended 31 March 2023

Company number 11516337
Country of incorporation United Kingdom

Charity number 1180782
Country of registration England & Wales

Registered office address C/O We Work
New Kings Beam House
22 Upper Ground
London
SE1 9PD

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Lady Edwina Grosvenor Chair	
Eleanor Searley	resigned February 2023
Eleanor Davison	
Catherine Bland	Treasurer (retired Dec 22)
Samantha Horne	Treasurer (appointed Jan 23)
Laurie Hunt	
Lorna Forbes	appointed February 2023
Sisaskenkosi Moyo	appointed February 2023
Sarah Hughes	appointed June 2023

Key management Personnel	Claire Hubberstey	Chief Executive
	Rachel Oliver	Director of Operations and Deputy CEO
	Emma Caley Chetty	Finance Director

Bankers	CAF Bank Ltd	The Cooperative Bank
	25 Kings Hill Avenue	1 Balloon Street
	Kings Hill	Manchester
	Kent	M60 4EP
	ME19 4JQ	

Auditor Sayer Vincent LLP
Invicta House
108-114 Golden Lane
LONDON
EC1Y 0TL

The trustees present their report and the audited financial statements for the year ended 31 March 2023.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under company law, and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Foreword

This year saw the completion of the build phase of our ground-breaking **redesign** pilot project, Hope Street. The culmination of over six years planning and development has led us to this point, and I could not be more proud to open this pioneering residential community and welcome justice involved women and children this summer.

Our **Educate** work strand has continued to grow and we have developed a suite of new courses for practitioners on trauma informed champions, leadership, wellbeing, skills and policy development. Over the last year, 35 organisations have begun our Working with Trauma Quality Mark, and we have also developed a trauma informed framework for secure settings, currently being piloted across two prison settings.

Since the pandemic and the implications on regimes in prisons, we have recently been able to support a number of teams across the women's estate to restart their Healing Trauma programmes. We developed more self-soothing and mindfulness videos for women in prison, developed with women with lived experience and broadcast across the estate with Wayout TV.

Our **influencing** work continues apace with the team now responding to all relevant policy developments and consultations. With the recent publication of a national action plan for the female offender strategy our influencing team now have a framework with which to hold the government to account. Our parliamentary event in July 2022 highlighted the impact of intergenerational harm and trauma caused by maternal imprisonment. A range of cross party MPs attended and learnt about this vital issue from new research from the University of Northumbria and directly from young people with lived experience of having a mother in prison.

Now we have completed the build phase of Hope Street, we are ready to build the evidence base, through our independent evaluation led by The University of Southampton, Prison Reform Trust and EP:IC to prove that women do not need to be imprisoned unnecessarily on short sentences for non-violent crimes and there is a better, more compassionate way to support them and their children in the community. I look forward to sharing our learnings over the months and years to come.



Edwina Grosvenor
Founder and Chair of One Small Thing

Objectives and activities

Purposes and aims

Our charity's purposes as set out in the objects contained in the company's memorandum of association are:

- to benefit the public by promoting the relief and rehabilitation of prisoners in the United Kingdom prison estate, of ex-offenders and of people at risk of offending by:
 - Enabling the provision and implementation of gender-responsive and trauma-informed practice within the criminal justice system; and
 - The provision of a community-based centre or centres offering accommodation, specialist services and opportunities to engage in work activities, education and training to women (and their children) who are in the criminal justice system or who are at risk of offending or re-offending.
 - the promotion of social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

One Small Thing's vision is a justice system that can recognise, understand, and respond to trauma. Our mission is to redesign the justice system for women and their children.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

One Small Thing's vision is a justice system that can recognise, understand, and respond to trauma. Our mission is to redesign the justice system for women and their children.

We want a compassionate system that recognises the vicious cycle of trauma and disadvantage at the root of justice involvement and allows people to recover from trauma and thrive. Our core focus is on women and their children because of the additional discrimination and disadvantage they face.

How:

- Redesign the way the justice system responds to women and their children in a way that can be replicated and scaled nationally.
- Educate people within the justice system on the impact of trauma, and draw on our knowledge and expertise to help build capacity within organisations.
- Influence politicians and policy makers to encourage culture change across the justice system and the people who work within it.

Redesign

We redesign the way the justice system responds to women and their children in a way that can be replicated and scaled nationally.

One Small Thing's commitment to systemic change for women and their children in the justice system, has inspired us to build Hope Street. Hope Street will pilot a new approach to working with women involved in the criminal justice system. From within a healing, trauma-informed, residential environment, women and children will have access to a range of specialist support. By taking a positive and compassionate approach, we aim to create a blueprint for change that can be replicated across the country and achieve better outcomes for women, their children and society.

Progress in 22/23

Our Impact with Women

In June 2022, we opened our first shared house in Southampton and welcomed our first resident. This is the first of a network of Hope Houses across Hampshire we plan to open for women and children, to ensure there is long term support and accommodation in place once their stay at the Hope Street residential hub has come to an end. This year we have provided accommodation to women being supported by probation in the community who have a need for housing whilst we are completing the Hub build.

"Moving into Hope House has been a really positive experience for me. I like the way it has been decorated and furnished as it feels like a home. I feel really motivated and believe that now I have the right support around me from people who listen to me and respect me, I can achieve the things I want for my life." Our first resident.

Since June 2022, eight women have been supported at our first Hope House. In 2022/23 we continued our partnership with women's charity Advance, working with women on probation in Hampshire. While Hope Street was being built, we ran groups in our temporary offices and during 2022/23 we ran:



Helping Women Recover is Dr Stephanie Covington's programme for women with substance use issues.

We also were able to invite partner organisations in to facilitate the following:

- 34 SMART groups (SMART Recovery – mutual-aid meetings to help participants with various forms of addiction)
- 9 Aerial fitness sessions
- 11 Singing/Ukulele groups

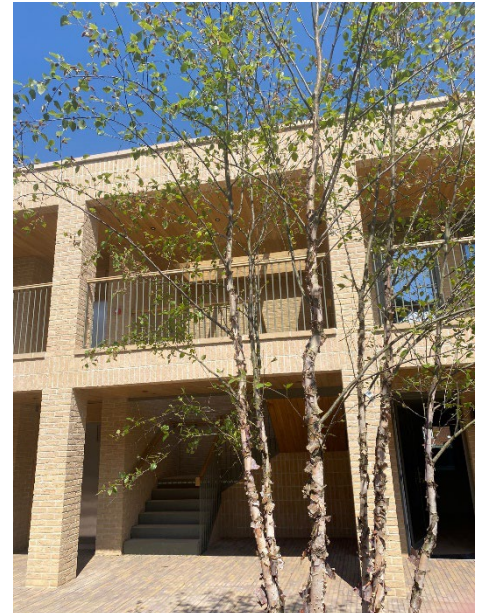
One Small Thing

Trustees' annual report

For the year ended 31 March 2023

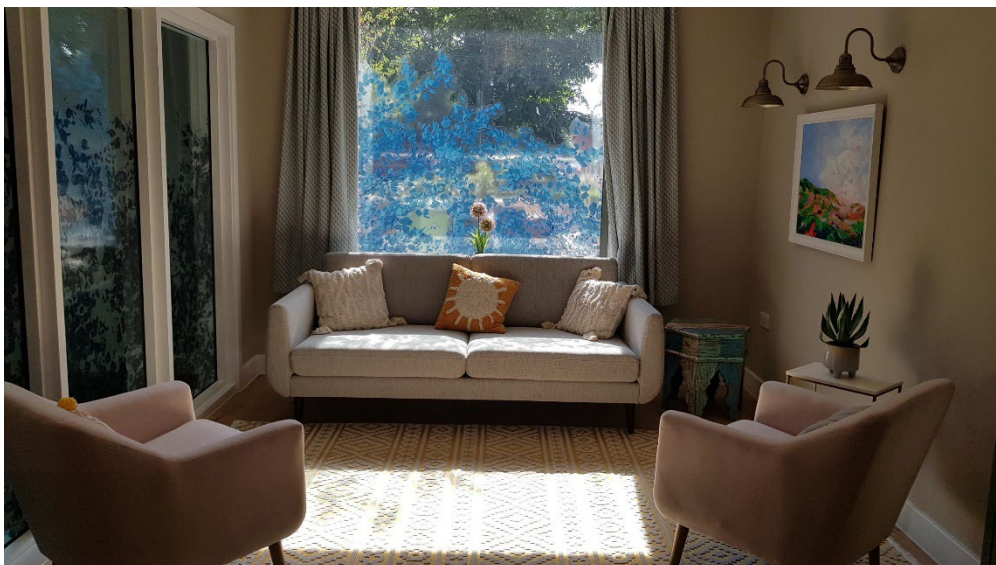
- 6 Art Therapy sessions
- 8 Creating Change groups (A participatory arts programme for women on probation)

The Build



Hope Street Exterior

This year the focus has been completing the build of the main Hub at Hope Street as we prepare to open our doors to women and children in the summer of 2023. Once the exterior of the main building was complete we celebrated this important milestone with stakeholders and contractors. This provided a great opportunity to reflect on all the amazing progress that had been made and thank everyone involved during this phase. From December onwards, our focus shifted to the interiors and garden, making sure the Hope Street Hub is a homely and welcoming environment.



Hope Street Reception Room

Influencing Change and Raising Awareness

Through Hope Street we aim to create a blueprint for change that can be replicated across the country and ultimately reduce the number of women being sentenced into custody unnecessarily. To support this ambition, much of our influencing work is focussed on raising awareness of Hope Street and the issues it is trying to tackle with key decision and policy makers. Over the year, we have hosted senior politicians such as Justice Minister Damien Hinds and Hampshire's Police and Crime Commissioner, had Hope Street highlighted in Parliament on various occasions, and delivered a parliamentary event highlighting the impact of maternal separation through imprisonment. Please visit page 8 -11 to hear more about One Small Thing's wider influencing work to create positive change for women involved in the justice system and their children.



Hope Street Women's Lounge

Educate

We educate people within the justice system on the impact of trauma and draw on our knowledge and expertise to help build capacity within organisations.

Training

We train staff and volunteers within community and statutory organisations (including prisons), to develop an understanding of the dynamics and process of trauma, to inform practice and system change. Our training courses have three primary objectives:

- To help participants better understand the effects of violence, abuse, and trauma on those they work with
- To provide opportunities for skill enhancement
- To give participants the opportunity to reflect and learn more about themselves

In 2022-23, as well as continuing to deliver our introductory course - Becoming Trauma Informed Awareness - we developed and piloted a range of new courses, adding breadth to our training offer. Our new courses cover a wide range of different aspects of trauma informed working, supporting participants to build on their knowledge and provide practical ways to apply trauma informed approaches in their organisations.

Our new courses are:

Trauma Informed Team Leadership

This course is for leaders to support their understanding and application of trauma informed values to team leadership.

How to: Develop Trauma Informed Champions

Trauma informed champions are a way to embed trauma informed ideals across an organisation. This workshop covers the role of trauma informed champions and assessing current practice so trauma informed champions can be fully utilised.

Trauma Informed Wellbeing

This course is designed to help individuals to think more deeply about their own wellbeing as well as for managers who want to better support their teams.

Skills for Trauma Informed Working

This course builds upon the Becoming Trauma Informed Awareness course by focusing specifically on the skills needed to work in a trauma informed way with others.

How to: Develop Trauma Informed Policies

This training workshop will enable participants to explore how trauma informed working applies to organisational policy development.

In 2022-23 we trained:

To a total of:



Including:

13 organisations commissioned us for in-house training.
49 organisations attended our open access training courses

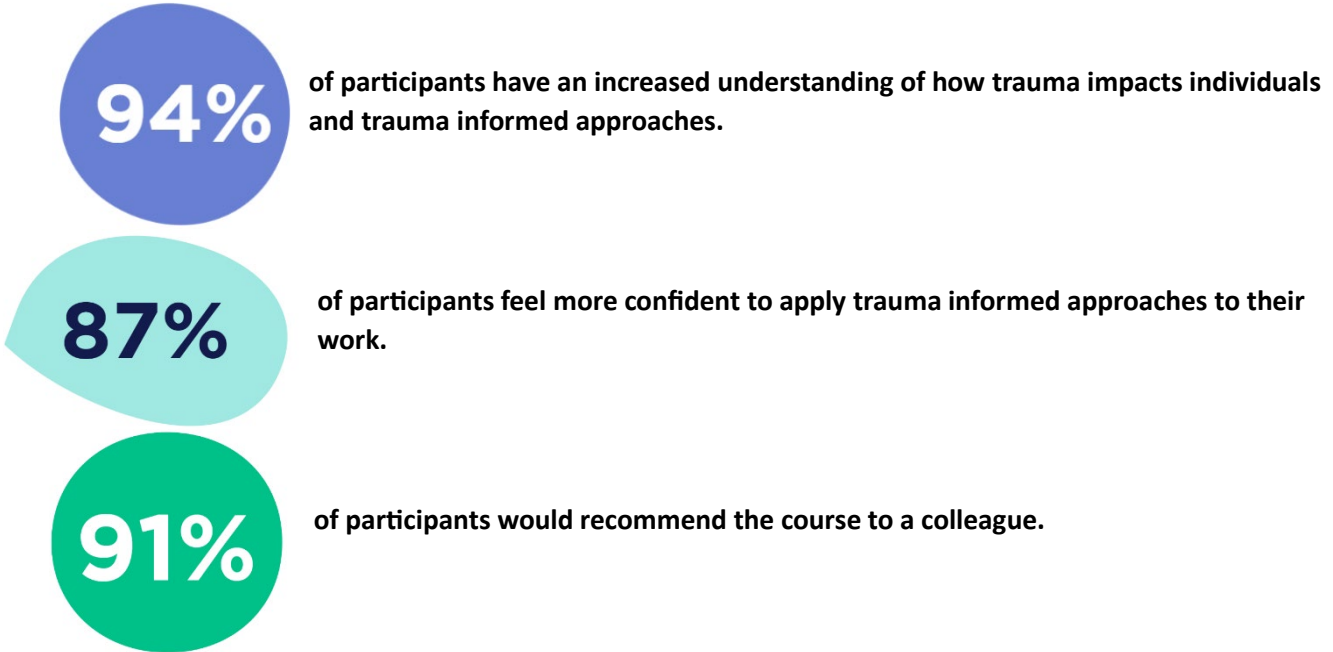
We have delivered training to a range of organisations including:

- Universities
- Women's Centres
- Women's prisons
- Witness Care Units

- Domestic abuse charities
- Mental health charities
- NHS Mental Health Trusts
- Criminal justice organisations
- Theatre/arts organisations
- Learning disability charities

Through our in-house training, we supported a wide range of organisations to develop their trauma informed working, including West Midlands Witness Care Unit, England Boxing, Not Beyond Redemption, Change Grow Live, Together for Mental Health, NHS Midlands Health and Justice – and more.

Training impact (excluding secure settings):



94%

of participants have an increased understanding of how trauma impacts individuals and trauma informed approaches.

87%

of participants feel more confident to apply trauma informed approaches to their work.

91%

of participants would recommend the course to a colleague.

‘This training provided a real change to how I think about what should be included in our policies and how they should be written.’

How to: Develop Trauma Informed Policies, December 2023

‘The course maintained a trauma informed focus and realistically recognised some of the challenges within teams especially at times of change. It enabled the theory of leadership to translate into real scenarios and issues.’

Trauma Informed Team Leadership, March 2023

‘We all already know a lot about trauma but we were able to get deeper into the subject and how we can use our knowledge practically within a traumatizing criminal justice system.’

Becoming Trauma Informed Awareness, July 2022

Working in Secure Settings

Our *Becoming Trauma Informed* (BTI) cultural change programme continues its delivery across the women's estate. Over the past year, the governors and BTI leads from each of the twelve prisons have been invited to a range of events and training days. Our key focus has been to provide refresher training for staff in BTI Awareness and the Healing Trauma Intervention to equip teams with the necessary skills and knowledge to strengthen and improve their local delivery. We delivered a well received BTI taster session specifically designed for the women's estate prison governors to refresh and reinvigorate their leadership of this important programme of work.

In collaboration with our prison partners, we have supported their local BTI teams to review and restart the Healing Trauma intervention following the challenging restrictions of the Covid-19 pandemic. Healing Trauma is a gender-responsive, six-week trauma intervention for women. It is designed to help assist recovery from the negative effects of trauma, to discover new ways to thrive with a happier life and to enjoy healthier relationships. The reintroduction of the Healing Trauma intervention is supported by a new HMPPS designed Implementation Strategy providing operational guidance and local expectations for delivery.

In addition, we have facilitated quarterly BTI leads meetings both online and in person, with eighteen staff from across seven establishments attending our January session hosted by HMP Peterborough.



Photograph: BTI Leads and HMPPS senior team who received their certificates when attending the LTHSE Celebration event 5th May 2022

April 2022 marked the end of our *Becoming Trauma Informed* (BTI) Cultural Change Programme in the Long Term High Secure Estate (LTHSE). To celebrate the innovative work carried out by both the BTI central guide team and the local BTI prison-based teams, in May, we invited them to an end of programme event. This provided an opportunity for an overview of the whole programme with a specific focus on team reflection and how the initial aims and ambitions had developed and progressed from inception to frontline delivery. Lady Edwina Grosvenor presented the BTI teams from each establishment with a certificate acknowledging their contributions and input.

We produced new materials including CDs and DVDs with self-soothing exercises for those living in prison. The exercises, demonstrating meditation, yoga and mindfulness were designed in collaboration and presented by a woman with lived experience of the justice system. These were broadcast across the prison estate via Wayout TV and copies issued to staff for distribution to prison residents.

“The videos brought me great comfort and helped me to relax when I was feeling really anxious.”

Comment from a prison resident sent to Wayout TV.

Working with Trauma Framework for Secure Settings

Drawing on our Working with Trauma Quality Mark, we worked extensively to develop and design our **Working with Trauma Framework for Secure Settings**. The Framework has been adapted and specifically designed to support staff who work in prisons and other secure environments. It is currently being piloted in a women's prison and by three mental health teams working in the male prison estate. We are collaborating with our partners to ensure the Framework is effective, functional and beneficial.

Training in secure settings
In 2022-23, we trained:



"BTI has enabled us to gather a small group of staff who are incredibly passionate about being trauma informed and embedding it into their everyday work- including in areas such as safety, the gym and supporting staff wellbeing. As a guide team we are committed to spreading further awareness of this important work for both our staff and prisoners." Staff member from the (LTHSE) Celebration event May 2022

"It felt safe, it felt like I wasn't in prison, and I felt secure... It was moving....it was honest." Resident, Healing Trauma intervention participant, HMP Send June 2022

"Really enjoyed the training- I feel that this.... would be valuable for all teams in prison." Prison Officer, BTI Awareness training, HMP Forest Bank June 2022

"Insightful and interesting. Found it to be thought provoking and made me think about the possible traumas behind people's behaviour that I hadn't considered before." Prison Officer, BTI Awareness training, HMP Forest Bank June 2022

"Raised awareness and served as a reminder to be more centred and to check in with yourself more often as life events and trauma often creep in. It was a great session. Thank you." Resident, Trauma Informed Care Training, England Boxing, HMP Brixton, June 2022

"Really informative course - not only will this benefit me in my career but also given me tools for my personal life." Prison Officer, Healing Trauma Intervention training, HMP YOI Askham Grange, February 2023

"I found your passion and dedication to be so powerful in the room and it was really lovely to be in a space for a whole day where someone else was also holding the hope. I thoroughly enjoyed it, it's invigorated me and it has 'topped me up' to carry on. Your colleagues and clients are very lucky to be working with you." Prison Psychologist, BTI Awareness training, HMP YOI Styal April 2023

Trauma Informed Networks

One Small Thing's regional Trauma Informed Network gives practitioners the opportunity to meet colleagues from a range of organisations and sectors to reflect, share challenges and find solutions to embedding trauma informed practice.

Working in the justice and community sectors supporting those who have experienced trauma is hugely important and rewarding, but we know it can also take its toll on staff wellbeing and mental health. Through our regional Trauma Informed Networks, professionals have a vital space to reflect with others outside of their organisation about their work and find new solutions to challenges they face.



Speakers from the organisation Muslim Women in Prison at OST LIVE North

As well as running regular network events throughout the year, we were delighted to run two larger OST LIVE events in the Summer of 2022/23. The first OST LIVE, hosted in Sheffield, explored the issues facing Muslim, Black and minoritised women in the justice system, as well as how trauma-informed practice works on the ground in the justice and community sectors. We were lucky to hear from Sofia Buncy, National Coordinator at Muslim Women in Prison; Marchu Girma, Chief Executive at Hibiscus Initiatives; and Louisa Steele and Natalie Wong from Standing Together Against Domestic Abuse - who shared learning from Keeping Us Safer, a report on trauma-informed practice with homeless women facing multiple disadvantage.

Our second OST LIVE event in Cambridge had a particular focus on maternal separation, and provided the opportunity to share learning around supporting women who are separated from their children through imprisonment or other circumstances. We were delighted to be joined by speakers Dr Lucy Baldwin, Senior Lecturer in Criminology at De Montfort University and Rubi Rodriguez Nieto, Community Services Manager at Birth Companions.

2022-23:



We delivered 5 network meetings across the country from Cardiff to Sleaford, plus OST LIVE NORTH in Sheffield and OST LIVE SOUTH in Cambridge.

161
attendees

49
organisations attend OST
LIVE events.

85
organisations
attended the 5
network meetings.

92% of those attending the network meetings and OST LIVE found the event useful for their work.

We explored a range of themes and topics including cultural competency, the social model of disability, maternal separation and gender responsive approaches – and more.

We heard from speakers from a wide variety of organisations such as Muslim Women in Prison, Disability Wales, Office for Police and Crime Commissioner, Birth Companions – and more.

“It’s given me more motivation to continue encouraging my staff team to work in a trauma-informed way. Sometimes it can feel like an impossible task, but this has helped me re-focus on this as an objective.” South West Network, May 2022

“Thank you so much for providing such an inclusive and positive space where everyone was committed to learning and sharing.” Wales Network, October 2022

We asked those who attended our OST LIVE events what they felt inspired to do after having attended.

I feel inspired to...



OST LIVE feedback:

'I had an amazing time and felt confidence in myself that I haven't felt in years. I was made to feel so welcome from the start.'

'The way that the session was delivered was fantastic ... I've never been to a trauma informed session like this before. Thank you!'

Working with Trauma Quality Mark

The Working with Trauma Quality Mark provides a robust set of national standards to recognise and celebrate good practice in trauma-informed work. The Quality Mark has three different levels of achievement:

- **Bronze: Trauma Aware.** Organisations have an understanding of trauma and its impact and organisational plans are in place to implement trauma informed practice.
- **Silver: Trauma Informed.** Trauma informed practice is implemented across the organisation's culture, practice, environment and individual needs and well-being are prioritised.
- **Gold: Trauma Responsive.** Extensive trauma informed working practices are embedded, and user voice is alongside strategic decision-making; the organisation promotes the recovery of individuals and is a centre of excellence.

Over the year we have explored ways to develop the reach of the Quality Mark and pursued in-person opportunities to share this work in different regions across the UK. One Small Thing's Head of Quality and Networks presented at *Trauma Informed Cumbria* conference, at the London Pathway Partnership Team Day, and to Lancashire's Violence Reduction Network's trauma informed conference. We also delivered 20 online workshops to a range of interested organisations. Thanks to these efforts, 35 organisations started their Quality Mark journey in 2022/23, up from 13 the previous year. We are continuing to build these partnerships across the UK and look forward to supporting more organisations to take part in the Working with Trauma Quality Mark, supporting them to develop and embed their trauma informed practices and policies.

In 2022-23

We ran **20** Working with Trauma Quality Mark Information Workshops to **242** participants.

We launched these sessions to support organisations to find out more about the Quality Mark and whether it is suitable for them.

In 2022-23:



Of those 35:



Clean Break



Changing Tunes, West Midlands Witness Care Unit,
Working Chance, Footsteps - St Giles Trust.

'[Doing the Quality Mark] was an excellent process, worth every moment of the hard work. This truly opened the minds and understanding of those least likely to be involved in fact to face work with the women.' Jacqueline Stewart, Head of Participation, Clean Break

'Doing the Working with Trauma Quality Mark was a significant process for us. It was hugely beneficial and made us ask some searching questions of ourselves, helping us build our trauma informed practice.' David Jones, Chief Executive of Changing Tunes

Influence

We Influence politicians and policy makers to encourage culture change across the justice system and the people who work within it.

Policy

Our new Policy and Communications Officer started in post in April, increasing capacity within the team significantly. We responded to many Government consultations over the year, drawing on evidence from our work and the voice of lived experience through our Women's Involvement Advisor Lilly Lewis, this includes:

- The Justice Select Committee's inquiry into the role of adult custodial remand in the criminal justice system - to highlight the inappropriate use with women and mothers. Our response was picked up in their final report:

'In addition, the charity One Small Thing, which advocates on behalf of women and children in the justice system, argued that the fact that almost two-thirds of women remanded to prison by magistrates are either found not guilty or are given a community outcome showed that the legislative framework was not being appropriately applied as individuals should not be remanded to custody if they were not anticipated to receive a custodial sentence. Many of these remands relate to the 'for own protection' provisions in the Bail Act 1976.' P.13. 36.

- The government's Mental Health and Wellbeing plan – to recommend it takes action to address the disproportionately poor mental health outcomes for women in the justice system
- 'Swift, certain, tough, new consequences for drug possession' white paper - to suggest how proposals could lead to further criminalisation, with particular concern for the impact on women, young people and racially minoritised groups.
- The Home Affairs Committee inquiry into policing priorities – to highlight how the Police service can better respond to the needs of the women they work with, and what role they can play in diverting more women away from the justice system altogether.
- The Commission for Young Lives call for evidence- to advocate for change to reduce the harms of parental imprisonment.

Alongside written policy responses, our team attend key policy forums such as the Ministry of Justice Expert Group on Women and the Justice System, through which our Head of Policy, Research and Influencing has fed into the new Female Offender Strategy Action Plan and the Women's Policy Framework Review. We have fed into Ministry of Justice workshops on resettlement from prison, whole system approaches and data on women in the justice system. We also gave evidence to the review into gender disparity in TV license evasion prosecutions for the BBC.

We continue to collaborate with others in our policy work, for instance a cross-sector [letter](#) to the Justice Secretary and Sentencing Council which calls for a review into sentencing pregnant women. We collaborated with Clinks, Women in Prison and Revolving Doors to respond to the Women's Policy Framework Review and attend sector forums such as the Clinks Women's Forum. These networks have been vital as we have grown our policy and influencing work as an organisation, and we are thankful to all our collaborators over the year.

Parliamentary activity



Farhana and Jamila speaking about maternal imprisonment in parliament with OST Founder and Chair Edwina Grosvenor

We held a Parliamentary Event on reducing the intergenerational harm of Maternal Imprisonment on July 5th 2022. The event was well attended, and we were pleased to welcome five MPs from across parties. We co-produced a briefing that was launched at the event to support the dissemination of new research from Dr Sophie Mitchell at the University of Northumbria on the intergenerational impact on maternal imprisonment. Her research interviewed mothers who had experienced a period of imprisonment in the North East of England and staff who had supported them. Her findings highlight a need for urgent reform. The event also provided a platform for young women to share their lived experience of their mum going to prison and what reform they believe is needed.

“In July I had the absolute pleasure of speaking at an event on maternal imprisonment in the House of Parliament for One Small Thing. Alongside my sister, we spoke confidently, and I hope our words were powerful enough to make improvements for parents and children that are caught in a cycle of crime, going through trauma in the justice system...I feel like there should be community-based centres to help rather than women going straight to prison. Separating the children and mum is the worst thing to do. If I could do anything to go back to my childhood with mum, I would do it but my mum's missed out on everything.” Farhana Ahmed, writing about her experience for One Small Thing's Blog.

We have hosted a number of visits to Hope Street for MPs and decision makers and have been so grateful for all the support we have had from parliamentarians over this year. For instance, in January 2023, Carolyn Harris, MP for Swansea East, highlighted Hope Street in her question to Justice Minister, Damian Hinds, in the House of Commons. She highlighted the role Hope Street can play in supporting women who are eligible for early release from prison.

“Women eligible for early release are being denied this opportunity due to lack of safe move-on accommodation...Will the secretary of state please look urgently at investing more money and innovation in developing safe community accommodation, like what is available through the Hope Street Project, to allow more women across the country to benefit from early release.” Carolyn Harris MP

One Small Thing Blog

Over the year we published eleven blogs written by Lilly Lewis our Women's Involvement Advisor as well as young women's voices through Tiff and Farhana Ahmed, covering a huge range of topics including:

- The importance of the Justice system allowing friendship and community connections
- Maternal and family separation by prison.
- Physical health support for women in the justice system
- Mental health and wellbeing in the justice system
- What it was like having a Mum in prison and what needs to change so young people's voices are heard
- Reflections on the experience of being on probation
- Racial inequality in the justice system
- How the cost-of-living crisis affects women in the justice system.
- The impact of wearing an electronic monitoring device

Research

Over the year The University of Southampton, PRT and EP:IC evaluation of Hope Street continued to progress with finalising the research protocol and securing ethical approval from the University secured. The team were successful in securing additional funding to follow a control group of women in prison from Dorset and will combine this with local and national data for their quantitative model. They also secured funds to do a more in-depth study on children's outcomes at Hope Street and held their first Independent Advisory Group which was well attended by academics across the field including Dr Shona Minson and Dr Yvonne Jewkes.

As well as working with our academic evaluation partners, our team have conducted their own research over the year, for instance live polling at our OST Live events on levels of understanding and application on trauma and gender informed approaches, as well as how organisations support women with children in their services.

We had an article about One Small Thing and Hope Street published in a [Fabian Society report](#) - Solidarity, Equality and Opportunity: creating strong social justice systems for women, which was released at the 2022 Labour Party Conference.

Justice Podcast

Our bi-monthly podcasts provide a platform to explore issues related to the justice system and what should be done to bring about positive change. Guests in this period have included Sofia Buncy MBE, Founder and Director of the Muslim Women in Prison Project and Richard Branson and Paula Harriott talking about the Fair Checks Campaign that aims to reform the criminal record system in the UK.



Over the last quarter of 2022-2023 the team worked on our new series of the Justice Podcast on Motherhood in the justice system to be released in April 2023. The team worked to secure new interviews, repurposed old content, manage the archive and promote and trial the new series. This included:

New podcast collections: <https://onesmallthing.org.uk/justicecollections>

New Series Trailer: <https://onesmallthing.org.uk/listen>

Digital Reach

Our digital channels are an important tool for influencing public conversation and sharing our work with decisionmakers - whether that be through responses on Twitter to the latest reports and current events, or through our blog and JUSTICE episodes hosted on our website.



Looking forward

I am delighted that towards the end of 2022-23 we grew our One Small Thing team significantly with the recruitment of our team at Hope Street. It's a fantastic milestone to have reached and we are all excited for this next phase which will see us welcome women and children at Hope Street.

We aim to develop a compelling evidence base that can truly influence a national redesign of the justice system for women and their children. Our ambition is to model another approach which means that women do not lose their homes, jobs and custody of their children, because of involvement in the justice system and we look forward to embarking on our independent evaluation of Hope Street with the University of Southampton, Prison Reform Trust and EP:IC to evidence the impact Hope Street has on women and children's lives.

Our Educate and Influence work streams will be more important than ever over the coming year, as we look to share our learning and expertise with the sector and decision makers. We continue to believe that a trauma-informed, gender responsive and compassionate approach to support is the only way forward for the justice system and beyond. Our training, events and Working with Trauma Quality Mark will remain crucial to support organisations in the sector to network, learn, review and benchmark their own practice.



We want to thank all our funders and partners for the support they have given us over the last year and look forward to working with many of you as we move into this next eventful and exciting phase for One Small Thing.

Claire Hubberstey, CEO, One Small Thing

Financial review

The Statement of Financial Activities shows net surplus for the year of £2,217,780 (2022 £3,092,358).

We are continuing to grow and diversify our income streams. Income totalled £3,816,161 (2022: £4,264,185). Total income included £2,178,371 (2022: £1,591,071) that was restricted. Restricted funding supported the provision of Trauma Training across the prison estate and to external bodies seeking organisational Trauma Training. It further supported our Policy and Influencing strategy and our Trauma Informed Network, which provides a network for peers working within the trauma informed space to meet, reflect and collaborate on trauma informed practice. Through our Policy and Influencing Strategy we hosted an event in parliament, launching new research from Dr Sophie Mitchell on the intergenerational traumatic impact of maternal imprisonment. We also received restricted funding to continue the construction of our Hope Street project and initiate the mobilisation of operations, which will support women on probation in Hampshire with housing and other support needs. Included within the £2,178,371 (2022: £1,591,071) restricted capital funds of £1,145,000 (2022: £936,121) and restricted revenue funds of £820,105 (2022: £131,450) was received specifically for the development of Hope Street.

Expenditure totalled £1,598,381 (2022 £1,171,827) with over 93% (2022: 94%) of our expenditure spent on our charitable activities. We have been able to allocate expenditure of £113,796 to raising funds this year (2022: £73,451). By adding capacity to our dedicated fundraising support we intend to increase efficiencies in this area over the course of the next year.

Designated funds of £5,462,360 have been set aside by trustees to support the development of Hope Street. £338,753 has been spent in the year to 31 March 2023.

The principal funding sources for the charity during the reporting period are major donors and trusts and foundations. Looking forward, we will continue to invest in fundraising capacity and the roll out of our fundraising strategy to increase and diversify our income. We are grateful for all the financial support that we receive without which we would not be able to undertake our charitable activities.

Balance Sheet

The value of One Small Thing's net assets amounted to £9,604,097, an increase of £2,217,780 from the closing balance of £7,386,317 at 31 March 2022. Unrestricted funds at 31 March 2023 stood at £6,262,094 (2022: £5,395,404). Designated funds of £5,462,360 (2022: £4,642,257) and restricted funds of £3,342,003 (2022: £1,990,913) were also held at 31 March 2023. Designated Funds will be utilised to support the capital project, Hope Street.

During the year, the net book value of tangible fixed assets increased to £10,268,304 reflecting the development of Hope Street capital project.

Reserves policy and going concern

Reserves are needed to bridge the gap between spending and receiving of income and to cover unplanned emergencies, including pandemics and other expenditure. In the year ahead we face uncertain economic activity around inflation, cost of living rises and the cost of energy. Reserve levels will be maintained to provide a buffer against these uncertainties. The trustees consider that the ideal level of reserves as at 31 March 2023 to be 5 (2022: 5) months of operating costs, £665,992 (2022: £488,260). As noted above, the free reserves at 31 March 2023 were £640,139 (2022: £692,566). This figure ensures reserves remain at the correct level accommodating for the major increase in operational costs during the year 2023/24 as we open and continue to scale our Hope Street project.

The trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. The reserves are needed to meet the working capital requirements of the charity and the trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding.

Principal risks and uncertainties

The Board has reviewed the major risks to which the charity is exposed, and systems have been established to mitigate those risks. External risks relating to the Hope Street project have been mitigated by taking specialist legal advice on the contracting, purchase and development arrangements for this project. Risks to funding are mitigated by a fundraising plan aimed at ensuring income streams continue to be sustainable and that sufficient resources are available to undertake the charitable activities.

A Risk Management Policy has been approved by Trustees and a formal risk register is reviewed by the Finance and Risk Subcommittee quarterly. In addition to the common organisational risks around HR, internal systems, finance and fundraising and environmental we have identified critical risks specific to One Small Thing as follows:

- Securing ongoing revenue funding
- Serious safeguarding incident
- Compliance with internal policies and procedures
- Partnership development within the justice system

Internal risks are minimised through a series of policies and procedures including safeguarding, health and safety, financial management and data protection.

Fundraising Disclosures

One Small Thing's funding is from two primary sources: grants from trusts and foundations and major donor donations. We do not employ any professional fundraisers or commercial participators to carry out fundraising activities directly with the public. We have engaged a fundraising consultant to support our fundraising strategy. We do not directly involve vulnerable people in our fundraising activities. Further, we have not received any complaints about our fundraising activity. We subscribe to regulations set by the Fundraising Regulator.

Structure, governance, and management

The Board of Trustees has overall responsibility for ensuring that the charity meets its charitable objectives and has an appropriate system of controls, financial and otherwise. The Board meets quarterly and is chaired by Lady Edwina Grosvenor; it currently has seven members, including a Treasurer.

The structure of sub-committees includes:

Finance and Risk
Hope Street Project
Safeguarding

The Board also holds two Strategy Review sessions per annum with the Senior Leadership Team (SLT) and members of the team to consider how planned activities contribute to the aims and objectives.

Claire Hubberstey is CEO, delegated with day to day management alongside the Senior Leadership Team - Director of Operations and Deputy CEO Rachel Oliver and Financial Director Emma Chetty.

The organisation is a charitable company limited by guarantee, incorporated on 14 August 2018 and registered as a charity on 21 November 2018.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 6 to the accounts.

Appointment of trustees

Roles are advertised with candidates asked to apply in response to the detailed role description published. Interviews are conducted with two Trustees and our Women's Involvement Advisor constituting the nominations committee with a recommendation then made to appoint / not appoint made to the full Board.

During 2022/23 the Board was expanded with two further trustees appointed, further strengthening the skill set across the Board.

Trustee induction and training

Before starting in their role on the Board, trustees are provided with a detailed role description, and receive a comprehensive induction which includes:

- A full information pack containing the current governing documents; strategic and shorter-term plans; recent statutory accounts and current management accounts; recent board minutes; an organisation chart/ organogram; and general background information;
- An opportunity to visit the charity's office, meet other trustees and staff team and attend a board meeting;

- A clear explanation of the trustee's expected role, responsibilities and legal obligations, input to the board and time commitment;
- Access to Charity Commission guidance.

Trustees are also provided with access to training which includes:

- NSPCC Safeguarding Training for Trustees
- NCVO Training on Governance and Trustee Induction
- Organisation specific training on our area of work: Trauma Informed Working.
- Equity, Diversity and Inclusion training

Related parties and relationships with other organisations

Our founder, Lady Edwina Grosvenor, continues to make an unrestricted donation to the charity in support of core costs. Family members of the founder donated £750,000 (2022: £500,000) by way of personal donation as part of the commitment to provide cornerstone funding for our Hope Street capital fundraising efforts.

In July 2022, One Small Thing formed a new entity, Hope Street Hampshire Community Interest Company. This is a wholly owned subsidiary of One Small Thing of which One Small Thing is the sole member.

Remuneration policy for key management personnel

The Senior Leadership Team (SLT) and the senior managements comprise the key management personnel of the charity responsible for directing and controlling, running and operating the charity on a day to day basis. The pay of the senior staff and all roles is reviewed regularly and benchmarked against pay levels in other charities of a similar size.

Statement of responsibilities of the trustees

The trustees (who are also directors of One Small Thing for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping adequate accounting records that 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.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

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.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2023 was 6 (2022: 3). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditor

Sayer Vincent LLP was appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

The trustees' annual report has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

The trustees' annual report has been approved by the trustees on 2 November 2023 and signed on their behalf by

Lady Edwina Grosvenor
Chair of Trustees

Independent auditor's report

To the members of

One Small Thing

Opinion

We have audited the financial statements of One Small Thing (the 'charitable company') for the year ended 31 March 2023 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on One Small Thing's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the trustees' annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we

Independent auditor's report

To the members of

One Small Thing

do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, and the finance and risk committee, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Independent auditor's report

To the members of

One Small Thing

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Fleur Holden (Senior statutory auditor)

22 November 2023

for and on behalf of Sayer Vincent LLP, Statutory Auditor

Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

One Small Thing

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2023

	Note	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
Income from:							
Donations	2	1,278,373	123,630	1,402,003	2,540,000	82,777	2,622,777
Charitable activities							
Redesign the justice system (Hope Street) and educate (prisons settings)	3	228,741	1,841,476	2,070,217	22,000	1,097,123	1,119,123
Influence and educate (community settings)	3	112,713	213,265	325,978	108,289	411,171	519,460
Investments		17,000	–	17,000	–	–	–
Other		963	–	963	2,825	–	2,825
Total income		1,637,790	2,178,371	3,816,161	2,673,114	1,591,071	4,264,185
Expenditure on:							
Raising funds	4	113,796	–	113,796	73,451	–	73,451
Charitable activities							
Redesign the justice system (Hope Street) and educate (prisons settings)	4	471,523	496,549	968,072	422,781	197,724	620,505
Influence and educate (community settings)	4	185,783	330,731	516,514	44,071	433,800	477,871
Total expenditure		771,103	827,280	1,598,383	540,303	631,524	1,171,827
Net income for the year		866,687	1,351,091	2,217,778	2,132,811	959,547	3,092,358
Net movement in funds		866,687	1,351,091	2,217,778	2,132,811	959,547	3,092,358
Reconciliation of funds:							
Total funds brought forward		5,395,404	1,990,913	7,386,317	3,262,593	1,031,366	4,293,959
Total funds carried forward		6,262,091	3,342,004	9,604,095	5,395,404	1,990,913	7,386,317

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 17a to the financial statements.

One Small Thing

Balance sheet

Company no. 11516337

As at 31 March 2023

	Note	£	2023 £	£	2022 £
Fixed assets:					
Tangible assets	10		10,268,304		5,121,885
			10,268,304		5,121,885
Current assets:					
Debtors	12	494,753		258,686	
Cash at bank and in hand		1,101,782		2,154,605	
		1,596,535		2,413,291	
Liabilities:					
Creditors: amounts falling due within one year	13	(380,744)		(148,859)	
Net current assets			1,215,791		2,264,432
Total assets less current liabilities			11,484,095		7,386,317
Creditors: amounts falling due after one year	15		(1,880,000)		–
Total net assets			9,604,095		7,386,317
The funds of the charity:	16a				
Restricted income funds			3,342,004		1,990,913
Unrestricted income funds:					
Designated funds		5,462,360		4,642,257	
General funds		799,731		753,147	
Total unrestricted funds			6,262,091		5,395,404
Total charity funds			9,604,095		7,386,317

Approved by the trustees on 2 November 2023 and signed on their behalf by

Lady Edwina Grosvenor
Chair of Trustees

One Small Thing

Statement of cash flows

For the year ended 31 March 2023

	2023 £	£	2022 £	£
Cash flows from operating activities				
Net income for the reporting period (as per the statement of financial activities)	2,217,778		3,092,358	
Depreciation charges	19,991		–	
(Gains)/losses on investments	–		–	
Dividends, interest and rent from investments	–		–	
(Profit)/loss on the disposal of fixed assets	–		–	
(Increase)/decrease in stocks	–		–	
(Increase)/ decrease in debtors	(236,067)		595,685	
Increase/ (decrease) in creditors	231,885		(145,755)	
Net cash provided by operating activities	2,233,587		3,542,288	
Cash flows from investing activities:				
Loan Financing	1,880,000		–	
Proceeds from the sale of fixed assets	–		–	
Purchase of fixed assets	(5,166,410)		(2,607,453)	
Proceeds from sale of investments	–		–	
Purchase of investments	–		–	
Net cash used in investing activities	(3,286,410)		(2,607,453)	
Change in cash and cash equivalents in the year	(1,052,823)		934,835	
Cash and cash equivalents at the beginning of the year	2,154,605		1,219,770	
Cash and cash equivalents at the end of the year	1,101,782		2,154,605	
Analysis of cash and cash equivalents and of net debt				
	At 1 April 2022 £	Cash flows £	Other non- cash changes £	At 31 March 2023 £
Cash at bank and in hand	2,154,605	(1,052,823)	–	1,101,782
a Total cash and cash equivalents	2,154,605	(1,052,823)	–	1,101,782
Loans falling due within one year	–	–	–	–
Loans falling due after more than one year	–	1,880,000	–	1,880,000
Total	–	1,880,000	–	1,880,000

1 Accounting policies

a) Statutory information

One Small Thing is a charitable company limited by guarantee and is incorporated in the United Kingdom.

The registered office address is c/o WeWork, New Kings Beam House, 22 Upper Ground, London SE1 9PD.

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

The charitable company has not prepared consolidated financial statements due to the immateriality of its subsidiary, Hope Street Hampshire CIC. Note 11 discloses the activity of the subsidiary in the financial year.

c) Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

d) Going concern

As set out in the Trustees Annual Report, trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

f) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1 Accounting policies (continued)

g) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of delivering trauma informed training, the trauma conference and podcast undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Support and governance costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff time, of the amount attributable to each activity

- | | |
|--|-----|
| • Redesign the justice system (Hope Street) and educate (prisons settings) | 56% |
| • Influence and educate (community settings) | 44% |

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

j) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £2,000. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use. Major components are treated as a separate asset where they have significantly different patterns of consumption of economic benefits and are depreciated separately over its useful life.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- | | |
|--|------------------------------------|
| • Assets Under Construction | Not depreciated asset until in use |
| • Freehold Property | 50 years |
| • Land | Not depreciated |
| • Kitchen & Bathrooms in shared spaces | 5 years |
| • Fixtures & Fittings | 10 years |

k) Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1 Accounting policies (continued)**m) Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount.

n) Financial instruments

The charity only has both basic financial assets and financial liabilities. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

o) Pensions

One Small Thing is a member of a pension arrangement with Nest Pensions and contributions are charged to the Statement of Financial Activities as paid.

2 Income from donations

	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
Donations and Gifts	1,065,206	113,901	1,179,107	2,041,744	77,910	2,119,654
Gift Aid	213,167	9,729	222,896	498,256	500	498,756
Donated services	–	–	–	–	4,367	4,367
	1,278,373	123,630	1,402,003	2,540,000	82,777	2,622,777

In 2023, the founder, Lady Edwina Grosvenor, donated £250,000 (2022: £250,000) as a contribution to the core costs of running the charity and a donation of £160,000 (2022: £1,760,000) to support the development of the Hope Street project – an unrestricted donation, designated to Hope Street by Trustees.

3 Income from charitable activities

	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
Government Funding	–	109,193	109,193	–	93,041	93,041
Trusts & Foundations	228,741	1,732,283	1,961,024	22,000	1,004,082	1,026,082
Sub-total for Redesign the justice system (Hope Street) and educate (prison settings)	228,741	1,841,476	2,070,217	22,000	1,097,123	1,119,123
Trusts & Foundations	–	213,265	213,265	–	411,171	411,171
Trauma Conference	–	–	–	4,341	–	4,341
Training income	112,713	–	112,713	103,948	–	103,948
Sub-total for Influence and educate (community settings)	112,713	213,265	325,978	108,289	411,171	519,460
Total income from charitable activities	341,454	2,054,741	2,396,195	130,289	1,508,294	1,638,583

4a Analysis of expenditure (current year)

	Charitable activities						
	Raising funds £	Redesign the justice system (Hope Street) and educate (prisons settings) £	Influence and educate (community settings) £	Governance costs £	Support costs £	2023 Total £	2022 Total £
Staff costs (Note 6)	39,753	479,377	359,407	–	73,827	952,364	666,528
Travel expenses	4,256	11,610	4,974	–	8,165	29,005	15,331
Insurance costs	–	–	–	552	–	552	2,463
Delivery of trauma work in secure estate & Community Settings	–	7,146	85,119	–	–	92,265	199,481
Hope Street	–	359,001	–	–	–	359,001	164,069
Podcasts	–	–	10,671	–	–	10,671	15,102
Auditor fees	–	–	–	12,040	–	12,040	11,888
Professional fees	–	–	–	2,056	–	2,056	220
Legal Fees	–	–	–	2,598	–	2,598	1,800
Other	57,374	–	–	–	80,456	137,830	94,945
	101,383	857,134	460,171	17,246	162,448	1,598,382	1,171,827
Support costs	11,222	100,291	50,935	–	(162,448)	–	(111,513)
Governance costs	1,191	10,647	5,408	(17,246)	–	–	–
Total expenditure 2023	113,796	968,072	516,514	–	–	1,598,382	
Total expenditure 2022	73,451	620,505	477,871	–	–		1,171,827

Other includes: IT costs, HR/Payroll set up costs, Marketing, Rent/Premises costs, Telephone & fundraising consultant fees

4b Analysis of expenditure (prior year)

	Charitable activities					
	Raising funds	Redesign the justice system (Hope Street) and educate (prisons settings)	Influence and educate (community settings)	Governance costs	Support costs	2022 Total
	£	£	£	£	£	£
Staff costs (Note 6)	41,317	301,587	246,892	–	76,732	666,528
Travel expenses	2,739	6,547	959	–	5,086	15,331
Insurance costs	–	–	–	2,463	–	2,463
Delivery of trauma work in secure estate & Community Settings	–	55,801	143,680	–	–	199,481
Hope Street	–	164,069	–	–	–	164,069
Podcasts	–	–	15,102	–	–	15,102
Auditor fees	–	–	–	11,888	–	11,888
Professional fees	–	–	–	220	–	220
Legal Fees	–	–	–	1,800	–	1,800
Other	29,395	–	–	2,037	63,513	94,945
	73,451	528,004	406,633	18,408	145,331	1,171,827
Support costs	–	82,102	63,229	–	(145,331)	–
Governance costs	–	10,399	8,009	(18,408)	–	–
Total expenditure 2022	73,451	620,505	477,871	–	–	1,171,827

Other includes: IT costs, HR/Payroll set up costs, Marketing, Rent/Premises costs, Telephone & fundraising consultant fees

5 Net income for the year

This is stated after charging:

	2023 £	2022 £
Depreciation	19,991	–
Auditor's remuneration (excluding VAT): Audit fees	12,500	10,000
	<u> </u>	<u> </u>

6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2023 £	2022 £
Salaries and wages	748,283	571,551
Social security costs	81,267	59,439
Employer's contribution to defined contribution pension schemes	22,887	18,004
	<u>852,437</u>	<u>648,994</u>

The following number of employees received employee benefits (excluding employer pension costs and employer's national insurance) during the year between:

	2023 No.	2022 No.
£60,000 – £69,999	1	1
£70,000 – £79,999	1	1
£100,000 – £109,999	1	1
	<u> </u>	<u> </u>

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £284,417 (2022: £269,887).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

£0 of trustee expenses were incurred during the year (2022: £50). This includes out of pocket expenses incurred by Trustees

7 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

Staff are split across the activities of the charity as follows:

	2023 No.	2022 No.
Raising funds	0.6	0.5
Charitable activities	14.9	10.1
Support	1.0	1.2
Governance	0.4	0.3
	<u>16.9</u>	<u>12.1</u>

8 Related party transactions

Aggregate donations from the founder of the charity and Chair Lady Edwina Grosvenor, were £512,500 including gift aid (2022: £1,862,498). Of this £200,000 was donated to support the development of the Hope Street project (2022: £1,549,999). Further, an unsecured loan of £1,500,000 was provided in year (2022: £nil). This further supported the development of Hope Street.

Family members of the founder of the charity, trustee Lady Edwina Grosvenor, donated £750,000 including gift aid as personal donations (2022: £500,000).

There are no donations from related parties which are outside the normal course of business and no other restricted donations from related parties.

9 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

10 Tangible fixed assets

	Asset under construction	Freehold property (in use from 16/05/2022)	Fixtures and fittings (in use from 16/05/2022)	Total
	£	£	£	£
Cost				
At the start of the year	5,121,885	–	–	5,121,885
Additions in year	5,164,178	2,232	–	5,166,410
Disposals in year	–	–	–	–
Transfers	(727,519)	608,107	119,412	–
At the end of the year	9,558,544	610,339	119,412	10,288,295
Depreciation				
At the start of the year	–	–	–	–
Charge for the year	–	(9,156)	(10,835)	(19,991)
Eliminated on disposal	–	–	–	–
At the end of the year	–	(9,156)	(10,835)	(19,991)
Net book value				
At the end of the year	9,558,544	601,183	108,577	10,268,304
At the start of the year	5,121,885	–	–	5,121,885

In the year, 29 The Avenue, Southampton was converted to an asset in use and has been depreciated as per our depreciation policy. Included within Assets under construction is the construction and development of 30–32 The Avenue, Southampton (Hope Street) and 101 St Andrews Road, Portsmouth, which are not depreciated. The assets will be depreciated when brought into use.

Land with a value of £87,187 (2022: £nil) is included within freehold property and not depreciated.

All of the above assets will be used for charitable purposes.

11 Subsidiary undertaking

The charity is the sole member of the wholly owned subsidiary Hope Street Hampshire CIC, a Community Interest Company registered in England. The company number is 14229439. The registered office address is 30–32 The Avenue, Southampton, SO17 1XN.

The subsidiary was formed to ringfence the residential provision of Hope Street. Available profits are distributed under Gift Aid to the parent charity.

The trustee, Lady Edwina Grosvenor, and the Chief Executive are also directors of the subsidiary.

A summary of the results of the subsidiary is shown below:

	2023 £	2022 £
Turnover	44,361	
Turnover from sales to parent undertaking	13,404	–
Gross profit	57,765	–
Administrative expenses	(47,886)	
Management charge payable to parent undertaking	–	–
Management charge due from parent undertaking	–	–
Profit for the financial year	9,879	–
Retained earnings		
Total retained earnings brought forward	–	–
Profit / (loss) for the financial year	9,879	–
Distribution under Gift Aid to parent charity	(9,879)	–
Total retained earnings carried forward	–	–
The aggregate of the assets, liabilities and reserves was:		
Assets	–	–
Liabilities	–	–
Reserves	–	–

Turnover and administrative expenses above includes:

Owed to OST: £41,944. This liability is the result of general administration/overheads for the running of The CIC.

Owed from OST: £48,949. This debtor is the result of reclaim to OST as they received EHB payment direct from SCC on behalf of The CIC as The CIC bank account was not in operation.

12 Debtors

	2023 £	2022 £
VAT recoverable	90,098	92,641
Trade debtors	72,091	28,713
Prepayments	585	8,777
Other debtors	7,321	3,555
Accrued income	324,658	125,000
	494,753	258,686

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	139,494	71,946
Taxation and social security	–	27,390
Other creditors	16,490	4,883
Accruals	214,785	29,974
Deferred income (note 14)	9,975	14,666
	380,744	148,859

14 Deferred income

Deferred income comprises £9,975 from training income.

	2023 £	2022 £
Balance at the beginning of the year	14,666	80,356
Amount released to income in the year	(30,221)	(80,356)
Amount deferred in the year	25,530	14,666
Balance at the end of the year	9,975	14,666

15 Creditors: amounts falling due after one year

	2023 £	2022 £
Bank loans	380,000	–
Director loan	1,500,000	–
	1,880,000	–

A Bank loan totalling £380,000 (2022: £nil) is secured against 29 The Avenue, Southampton. This is a fixed interest loan at 6% payable over 10 years. An unsecured Directors loan, provided by Lady Edwina Grosvenor, totalling £1,500,000 to support the construction of 30–32 The Avenue, Southampton (2022:nil). The loan is repayable on conversion of alternative funding or at the discretion of the lender. Interest rate on this loan is 1.5% but interest to date has been waived by the lender.

16a Analysis of net assets between funds (current year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	159,592	5,413,796	2,827,139	8,400,527
Loan Assets	–	1,500,000	380,000	1,880,000
Net current assets	640,139	48,564	514,865	1,203,568
Long term liabilities	–	(1,500,000)	(380,000)	(1,880,000)
Net assets at 31 March 2023	799,731	5,462,360	3,342,004	9,604,095

16b Analysis of net assets between funds (prior year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	–	–	–	–
Investment properties	–	–	–	–
Investments	–	–	–	–
Tangible fixed assets	60,581	4,043,040	1,018,264	5,121,885
Net current assets	692,566	599,217	972,649	2,264,432
Long term liabilities	–	–	–	–
Defined benefit pension asset / (liability)	–	–	–	–
Net assets at 31 March 2022	753,147	4,642,257	1,990,913	7,386,317

17a Movements in funds (current year)

	At 1 April 2022 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2023 £
Restricted funds – capital:					
Relief and Rehabilitation from within the criminal justice system:					
CHK Foundation	173,005	100,000	–	(29,851)	243,154
George Cadbury Fund	48,071	–	–	–	48,071
Westminster Foundation	381,074	–	–	–	381,074
The Schroder Foundation	30,000	–	–	–	30,000
Garfield Weston	488,815	–	–	(4,183)	484,632
VIVID Housing	4,367	–	–	–	4,367
The Sainsburys Family Trust	6,754	–	–	–	6,754
The Band Trust	400,000	–	–	(6,934)	393,066
Edward Gostling Foundation	–	250,000	–	(2,915)	247,085
Maurice & Hilda Laing Foundation	–	100,000	–	(8,716)	91,284
29th May 1961 Charitable Fund	–	40,000	–	(882)	39,118
The Borrowes Trust	–	30,000	–	–	30,000
The Sigrid Rausing Trust	–	100,000	–	–	100,000
The Albert Gubay Foundation	–	100,000	–	–	100,000
Beatrice Laing Trust	–	100,000	–	–	100,000
The Golden Bottle Trust	–	100,000	–	(6,046)	93,954
The Wolfson Foundation	–	125,000	–	–	125,000
The Clothworkers Foundation	–	100,000	–	–	100,000
Restricted funds – revenue:					
Relief and Rehabilitation from within the criminal justice system:					
CHK Foundation	–	–	(29,851)	29,851	–
Westminster Foundation	79,830	–	(3,725)	–	76,105
Ministry of Justice	11,179	43,658	(42,771)	–	12,066
The Julia Hans and Rausing Trust	112,445	202,735	(82,032)	–	233,148
The Dulverton Trust	42,085	50,000	(46,951)	–	45,134
Advance Advocacy and Non-Violent Cc	6,726	34,703	(31,818)	–	9,611
VIVID Housing	4,377	2,648	(1,904)	–	5,121
James Netto	30,000	5,983	(37,404)	–	(1,421)
Edward Gostling Foundation	–	–	(2,915)	2,915	–
The Schroder Foundation	–	25,000	(22,839)	–	2,161
Garfield Weston	–	250,000	(110,437)	4,183	143,746
The Band Trust	–	–	(6,934)	6,934	–
Maurice & Hilda Laing Foundation	–	–	(8,716)	8,716	–
29th May 1961 Charitable Fund	–	–	(882)	882	–
Office of Police & Crime Commission	–	22,500	(20,716)	–	1,784
The Golden Bottle Trust	–	–	(6,046)	6,046	–
The Treebeard Foundation	–	25,000	(7,771)	–	17,229
The Big Give Christmas Challenge	–	110,540	(11,655)	–	98,885
The Charles Hayward Foundation	–	25,000	–	–	25,000
Hope Street – Restricted Funds	18,559	22,339	(21,182)	–	19,716
Promotion of Social Inclusion:	–	–	–	–	–
The Julia Hans and Rausing Trust	153,626	197,265	(330,731)	–	20,160
The Barrow Cadbury Trust	–	16,000	–	–	16,000
Total restricted funds	1,990,913	2,178,371	(827,280)	–	3,342,004

17a Movements in funds (current year) (continued)

Unrestricted funds:

Designated funds – capital

Duchess of Westminster	203,938	–	–	–	203,938
Lady Tamara & Viola Grosvenor	625,000	625,000	(3,398)	–	1,246,602
Lady Edwina Grosvenor	3,060,189	200,000	–	(16,100)	3,244,089

Designated funds – revenue

Duchess of Westminster	109,234	–	–	–	109,234
Lady Edwina Grosvenor	636,653	–	(16,100)	16,100	636,653
The Kowitz Foundation	4,796	–	(3,922)	–	874
The Snow Family	970	125,000	(125,000)	–	970
J Leon Philanthropy Council	–	20,000	–	–	20,000

Hope Street – Designated Funds	1,477	110,721	(190,333)	78,135	–
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Total designated funds	4,642,257	1,080,721	(338,753)	78,135	5,462,360
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General funds	753,147	557,069	(432,350)	(78,135)	799,731
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Total unrestricted funds	5,395,404	1,637,790	(771,103)	–	6,262,091
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Total funds	7,386,317	3,816,161	(1,598,383)	–	9,604,095
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The narrative to explain the purpose of each fund is given at the foot of the note below.

17b Movements in funds (prior year)

	At 1 April 2021 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2022 £
Restricted funds – capital					
Relief and Rehabilitation from within the criminal justice system:					
CHK Foundation	192,680	-	-	(19,675)	173,005
George Cadbury Fund	23,071	25,000	-	-	48,071
Westminster Foundation	381,074	-	-	-	381,074
The Schroder Foundation	30,000	-	-	-	30,000
Garfield Weston	-	500,000	(11,185)	-	488,815
VIVID Housing	-	4,367	-	-	4,367
The Sainsburys Family Trust	-	6,754	-	-	6,754
The Band Trust	-	400,000	-	-	400,000
Restricted funds – revenue:					
Relief and Rehabilitation from within the criminal justice system:					
CHK Foundation	-	-	(19,675)	19,675	-
George Cadbury Fund	-	-	-	-	-
Westminster Foundation	79,564	-	266	-	79,830
Ministry of Justice	1,063	65,000	(54,884)	-	11,179
The Julia Hans and Rausing Trust	97,706	47,328	(32,589)	-	112,445
The Dulverton Trust	49,954	50,000	(57,869)	-	42,085
Advance Advocacy and Non-Violent Cc	-	28,041	(21,315)	-	6,726
VIVID Housing	-	4,850	(473)	-	4,377
James Netto	-	30,000	-	-	30,000
Hope Street – Restricted Funds	-	18,559	-	-	18,559
Promotion of Social Inclusion:					
The Julia Hans and Rausing Trust	176,254	411,172	(433,800)	-	153,626
Total restricted funds	1,031,366	1,591,071	(631,524)	-	1,990,913
Unrestricted funds:					
Designated funds – capital					
Duchess of Westminster	342,203	-	-	(138,265)	203,938
Lady Tamara & Viola Grosvenor	-	625,000	-	-	-
Lady Edwina Grosvenor	1,563,300	1,549,999	-	(53,110)	3,060,189
Designated funds – revenue					
Duchess of Westminster	109,234	-	(138,265)	138,265	109,234
Lady Edwina Grosvenor	636,653	-	(53,110)	53,110	636,653
The Kowitz Foundation	5,000	-	(204)	-	4,796
The Snow Family	62,500	970	(62,500)	-	970
J Leon Philanthropy Council	20,000	20,000	(41,055)	1,055	-
Hope Street – Designated Funds	300	43,157	(40,925)	(1,055)	1,477
Total designated funds	2,739,190	2,239,126	(336,059)	-	4,017,257
General funds	523,403	433,988	(204,244)	-	753,147
Total unrestricted funds	3,262,593	2,673,114	(540,303)	-	5,395,404
Total funds	4,293,959	4,264,185	(1,171,827)	-	7,386,317

One Small Thing

Notes to the financial statements

For the year ended 31 March 2023

Purposes of restricted funds

Capital – to redesign the criminal justice system by develop a pioneering residential community for women and their children

CHK Foundation
George Cadbury Fund
Westminster Foundation
Garfield Weston
VIVID Housing
The Schroder Foundation
The Sainsburys Family Trust
The Band Trust

Revenue – to provide relief and rehabilitation within the criminal justice system

Funders supporting this are:

CHK Foundation
George Cadbury Fund
Westminster Foundation
Ministry of Justice
The Julia Hans and Rausing Trust
The Dulverton Trust
Advance Advocacy and Non-Violent Community Education
VIVID Housing
James Netto

Revenue – to promote social inclusion

Funders supporting this are:

The Julia Hans and Rausing Trust
The Barrow Cadbury Trust

Purposes of designated funds

All designated funds have been agreed by Trustees to further the objects of One Small Thing specific to the construction and development of the Hope Street project.

Transfers

Any transfers made during the year are to correctly reflect the split of reserves between capital and revenue funding.

18 Capital commitments

At the balance sheet date, the charity had committed to pay £759K for the completion of construction of a new building (The Hub) at 30-32 The Avenue, Southampton. In addition, a further £505K is committed to cover fees associated the purchase and refurbishment of our supported housing portfolio.

19 Post balance sheet events

In March 2023 One Small Thing exchanged on a second property that will form part of the Supported Housing portfolio at 101 St Andrews Road, Portsmouth. Completion took place in July 23 and refurbishment works took place between August and September 23. Completion costs are £410,000.

Loan financing of £3,310,000 was agreed in February 2023 from SASC Bank via their SASH fund to support the purchase and refurbish 6 additional properties across the Hampshire region, adding to the supported housing portfolio. The first loan draw down took place in July 2023 to support the purchase and refurbishment of 101 St Andrews Road, Portsmouth. The remainder of the loan will be drawn down over a period of 18 months from the date the facility agreement was signed – February 2023.

20 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

ONE SMALL THING

England & Wales - Charity number 1180782

Accounts

Company number: 11516337
Charity Number: 1180782

One Small Thing

Report and financial statements
For the year ended 31 March 2022

One Small Thing

Contents

For the year ended 31 March 2022

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Statement of financial activities (incorporating an income and expenditure account)	25
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One Small Thing

Reference and administrative information

For the year ended 31 March 2022

Company number 11516337
Country of incorporation United Kingdom

Charity number 1180782
Country of registration England & Wales

Registered office address C/O We Work
New Kings Beam House
22 Upper Ground
London
SE1 9PD

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Lady Edwina Grosvenor Chair
Eleanor Searley
Eleanor Davison
Catherine Bland Treasurer
Laurie Hunt

Key management Personnel Claire Hubberstey Chief Executive
Rachel Oliver Director of Operations and Deputy CEO
Emma Caley Chetty Financial Controller

Bankers CAF Bank Ltd The Cooperative Bank
25 Kings Hill Avenue 1 Balloon Street
Kings Hill Manchester
Kent M60 4EP
ME19 4JQ

Solicitors Boodle Hatfield
240 Blackfriars Road
London
SE1 8NW

Auditor Sayer Vincent LLP
Invicta House
108-114 Golden Lane
LONDON
EC1Y 0TL



Foreword

2021-2022 has been a hugely exciting year for One Small Thing. As we gradually emerged from lockdowns, the team has not only expanded our reach via online and digital forums but began in earnest to deliver more face-to face support, training and learning events.

We were delighted to welcome over 200 attendees from across the UK and overseas to our OST Live event, held in May 2021. The event, delivered via an online interactive platform, enabled us to share learnings and insights from experts, provide opportunities for cross sector and peer collaboration and, importantly, reflect on self-care and the impact COVID has inevitably had on ourselves and our teams.

One of our largest training programmes this year was developed alongside colleagues in the MoJ to support Probation Officers in trauma informed practice. Through this pilot we trained over 160 officers with a specific focus on improving the way Pre-Sentence Reports are approached and written.

In July, our team began supporting women with complex needs as part of the probation contract in Hampshire and facilitating more in person visits and events. Personally, I was delighted to get out and meet with colleagues again across the prison estates after a lengthy hiatus, given the restrictions that were in place during the pandemic.

We continue to frame our work around the core values of trauma informed practice and would not have been able to achieve the outcomes and impact outlined in this report without collaboration, and the brilliant support we have had this year. We embarked on our first corporate partnership with Vivid Housing, and took part in the Big Give women and girls fundraising campaign for the first time for Hope Street.

Hope Street, a residential community for women and their children and a much needed blueprint for change in the justice system, is getting ever closer to reality as we move towards completion this year.

It has been an eventful year, with a lot of change and uncertainty to process both nationally and globally and I am really proud of the adaptable and innovative team we have at One Small Thing and all they have been able to deliver to drive forward change across the justice system.

Edwina Grosvenor, Founder and Chair of One Small Thing

The trustees present their report and the audited financial statements for the year ended 31 March 2022.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under company law, and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Purposes and aims

Our charity's purposes as set out in the objects contained in the company's memorandum of association are:

- to benefit the public by promoting the relief and rehabilitation of prisoners in the United Kingdom prison estate, of ex-offenders and of people at risk of offending by:
 - Enabling the provision and implementation of gender-responsive and trauma-informed practice within the criminal justice system; and
 - The provision of a community-based centre or centres offering accommodation, specialist services and opportunities to engage in work activities, education and training to women (and their children) who are in the criminal justice system or who are at risk of offending or re-offending.
 - the promotion of social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

One Small Thing's vision is a justice system that can recognise, understand, and respond to trauma. Our mission is to redesign the justice system for women and their children.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

one small thing

One Small Thing's vision is a justice system that can recognise, understand, and respond to trauma.

Our mission is to redesign the justice system for women and their children.

How do we achieve this?

Influence

politicians and policy makers to encourage culture change across the justice system and the people who work within it.

Redesign

the way the justice system responds to women and their children in a way that can be replicated and scaled nationally.

Educate

prison residents to understand how trauma can affect them and equip them with the skills to respond; and train frontline staff to understand and respond effectively to trauma and adversity.

REDESIGN

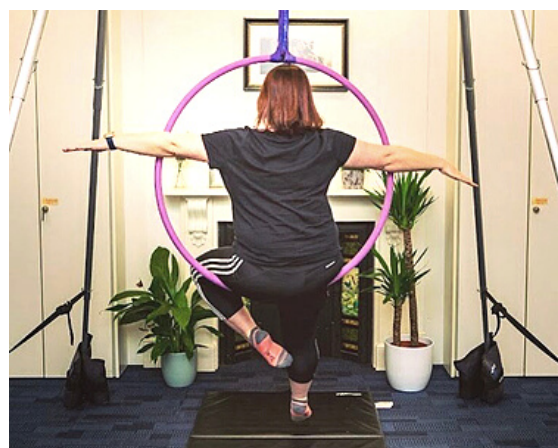
We redesign the way the justice system responds to women and their children in a way that can be replicated and scaled nationally.

One Small Thing's commitment to systemic change for women and their children in the justice system, has inspired us to build Hope Street.

Hope Street will pilot a new approach to working with women involved in the criminal justice system. From within a healing, trauma-informed, residential environment, women and children will have access to a range of specialist support. By taking a positive and compassionate approach, we aim to create a blueprint for change that can be replicated across the country and achieve better outcomes for women, their children and society.

Progress in 2021-22

- The structures of the Hub and residential building were constructed within the year and renovations of our first Hope House (supported move on accommodation) was underway.
- We recruited key roles within the team.
- We partnered with women's charity Advance and began frontline delivery with women on probation in Hampshire.
- We secured funding for Hope Street including via the Big Give campaign and charity partnership with Vivid
- After a rigorous, competitive process we appointed Southampton University working with Prison Reform Trust and EP:IC as our partner to deliver a 5 year longitudinal evaluation of Hope Street.



Our Impact with women

Our face to face work with women on probation began in July 2021 and we delivered...

18

Coffee mornings with women

4

Music groups with women

8

Arial Fitness classes with women

For a total of
106
attendees

We provided individual support for...

48

Women

Which includes tailored support for women facing multiple disadvantage and housing issues

What do women say about our support?



I just want to thank you so much for helping me and caring like u have... I don't know what I'd do without you and Vicky, I'm so grateful...

I wanted to take this opportunity to say thank you for everything that you did for her. You were a huge part in bringing her out of her isolation by getting her to re-engage with society and attending the Coffee Morning... We know how difficult things had been for her but you provided her with that belief that things could change. The important thing is that she knew that and she was grateful. (Feedback from an Offender Manager)

I'm so glad I signed up to [Aerial Fitness] because it helps in more ways than one. I come straight from seeing my children which usually results in me feeling different types of feelings... doing aerial fitness really helps boost my mood, it takes my mind off things... I laugh while doing it, especially with others... it's good fun... and I'm actually rather good at it too... it really boosts my confidence and it reminds me that I can do something if I put my mind to it.



EDUCATE

We educate prison residents to understand how trauma can affect them and equip them with the skills to respond; and train frontline staff to understand and respond effectively to trauma and adversity.

Becoming Trauma Informed

One Small Thing is striving for change in the justice system and wider community, to shift the question away from 'what's wrong with them?', towards 'what happened to them?'. We aim to change people's lives for the better, one small thing at a time.

In Prisons

One Small Thing has been working with the women's prison estate to deliver a gender specific Becoming Trauma Informed (BTI) programme since 2015, and in 2018 rolled out a specific curriculum for the men's long term high secure estate. The programme includes:

- The establishment of BTI leads within in prison who lead the work locally, delivering out on the agreed action plan and managing a local Guide Team who provide governance and oversight of the work.
- Training on Becoming Trauma Informed for all staff at all levels and
- A six week Peer Led Trauma Intervention - Healing Trauma (women), Exploring Trauma (men)

In 2021-22 we added to this support by producing Guided Self-Soothing Exercises that were broadcast by Wayout TV across the prison estate. Wayout TV is in 65 prisons with an audience of around 45,000 viewers. It was also used on The Content Hub, the MoJ's secure platform to support prisoner wellbeing. DVD's and CDs of the resources were also sent.

We also produced and shared a 'Pocket Guide' to Trauma, a written resource for all staff to have as a reminder of the fundamentals of a trauma informed approach.

In 2021-22...

389

prison staff trained including...

237 completing BTI Training

115 Completing BTI Train the Trainer

37 completing Exploring Trauma Training

Measuring impact

Keen to understand how prisons are applying the knowledge acquired through our training and support, in 2021-22 we continued to collect data from participating prisons to establish the overall position of their BTI work. To support the data gathering exercise, with prisons coming out of the restrictions put in place because of the pandemic, in October 2021, we reintroduced our prison visiting schedule for the Women's Estate.

Findings from the women's estate included....

“

86%

of prisons responding said that BTI had had a positive impact on safety including reducing violence and self-harm.

Staff have additional skills and think more about how to calm and de-escalate. They respond to incidents using a trauma informed approach and adapt their behaviour in their day to day working.

Feedback from responding prison

Staff are more aware of how to approach residents and understand what they may have been through. They can deal with situations differently due to being aware that many residents have experienced trauma in various forms.

Feedback from responding prison

89%

of prisons responding said that the BTI programme has had a positive impact on staff.

73%

of prisons responding said that BTI had a positive impact upon prison residents.

...residents feel more understood, also improved relationships between residents and staff..

We consult with residents to understand what being trauma informed means to them. Residents have access to trained dedicated Trauma Co-ordinators. Residents feel safer in custody.

Feedback from responding prisons

”

Justice and Community Sector Training

We train staff in organisations to develop an understanding of the dynamics and process of trauma, to inform practice and system change. Our training courses have three primary objectives:

- To help staff to help staff better understand the effects of violence, abuse, and trauma on men and women.
- To provide opportunities for skill enhancement.
- To give staff the opportunity to reflect and learn more about themselves.

In 2021-22 we trained...

1,015 Participants on trauma informed practice

“

'This was one of the best training days I've been on, enjoyed the different agencies present and the encouragement and responsiveness to our discussions.'

'I would include this in all my work - to forward to colleagues and encourage this to form part of supervision for staff and for managers to recognise the needs of the workforce.'



Including...

162 probation officers responsible for writing pre-sentence reports across the country, on trauma informed practice.

'I will use these approaches when interviewing - the techniques to help a person cope when discussing trauma were also very helpful.'

'Having shared with colleagues and listened to their own experiences I feel more grounded. this is how the probation service used to be. Hopefully we can get this kind of supportive environment back.'



”

Trauma Informed Quality Mark

The Quality Mark provides a robust set of national standards to recognise and celebrate good practice in trauma-informed work. The Quality Mark has three different levels of achievement:



Bronze: Trauma Aware. Organisations have an understanding of trauma and its impact and organisational plans are in place to implement trauma informed practice.



Silver: Trauma Informed. Trauma informed practice is implemented across the organisation's culture, practice, environment and individual needs and well-being are prioritised.



Gold: Trauma Responsive. Extensive trauma informed working practices are embedded, and user voice is alongside strategic decision-making; the organisation promotes the recovery of individuals and is a centre of excellence.

Progress in 2021-22

13

Organisations started the Quality Mark

'What a way to end the year!!! Such fabulous news to share with everyone before we close for Christmas! Thank you for your assistance throughout. We have plastered it over all our comms as we are really proud to have achieved it! The team are really please too.'

Helen Downey, Operations Manager from Hampton Trust who were awarded with their Silver Quality Mark in December 2021

3

organisations achieved Silver Trauma Informed award

1

organisation achieved Bronze Trauma Aware award

46

Participants attended new Working with Trauma Quality Mark Information Sessions. We launched these sessions to support organisations to find out more about the Quality Mark and whether it is suitable for them.



Trauma Informed Network

One Small Thing's UK-wide Trauma Informed Network gives practitioners the opportunity to meet colleagues from a range of organisations and sectors to reflect, share challenges and find solutions to embedding trauma informed practice.

Working in the Justice and Community sectors supporting those who have experienced trauma is hugely important and rewarding, but we know it can also take its toll on staff wellbeing and mental health.

Through our regional trauma informed networks, professionals have a vital space to reflect with others outside of their organisation about their work and find new solutions to challenges they face.



Progress in 2021-22

214

Attendees at our Regional Trauma Informed Networks - remote and in-person

'I left this workshop feeling really elated and optimistic about the future for people we are working with. There are so many passionate people that really want change. Excellent workshop.'

Participant Sept 2021

This meeting has inspired me to...

'Gain more information and knowledge to inform my practice.'

'Talk to colleagues about working towards the Trauma Quality Mark.'

'Champion a trauma Informed approach.'

'To share this with the team and invite them to future events'

'To create space to think and reflect more.'

One Small Thing Live

OST Live 2021 took place on 20 May. We heard from a range of experts including Dr Stephanie Covington, Dr Bob Johnson and Sarah Hughes Chief Executive of the Centre for Mental Health. Content centred on the overarching theme of the five trauma-informed values: Safety, Trustworthiness, Choice, Collaboration and Empowerment. We were delighted to engage with over 200 delegates, and the online platform enabled participants to interact and connect on the day.



Analytics from the event platform tell us...

220 Attendees at
OST LIVE 2021

“

Forever learning from One Small Thing, am holding on to the fact that everywhere can always improve, it's not hopeless

”

447

on demand views
(number of times
sessions were rewatched
in the 4 weeks after the
event)

“

I am inspired to reaffirm and realign my practice of self-care as an integral part of my work with others.

”

376

page views on the
platform after the
event from 22
May - 18 June
(people accessing
our resource
pages)

INFLUENCE

We **influence** politicians and policy makers to encourage culture change across the justice system and the people who work within it.

Progress in 2021-22

Increasing capacity

- We recruited a Head of Policy, Research and Influencing who has led on our influencing strategy and developed our organisational positioning and policy priorities.
- We recruited a Women's Involvement Advisor, Lilly Lewis, who has been using her lived experience of the justice system to feed into our policy and strategy work, including publishing a new regular blog.

Engaging with Stakeholders

- We met with MoJ and senior prison staff and Governors in person including visiting 23 prisons.
- Our new Head of Policy, Research and Influencing started building networks by attending 35 policy meetings or events.
- We were invited to join the new Governmental expert group on women and the criminal justice system and attended the first meeting in March 2021.

Contributing to National Policy

- We responded to Government consultations including the [Prison Strategy White Paper](#), and partnered with Crest to produce research on [maternal imprisonment](#).

It is important to include voices of women who have been to prison in this strategy, as they can understand what changes would actually help. If you have not spent a day in custody, it is very hard to fully imagine the impact this has on your family, your children, your mental health, your housing situation and financial anxiety.

Lilly Lewis, Women's Involvement Advisor, quoted taken from her blog on the Prison Strategy White Paper



Justice Podcast

Our bi-monthly podcasts provide a platform to explore issues related to the justice system and what should be done to bring about positive change. Guests in this period have included Sandra Fieldhouse women's lead for prison's inspectorate (pictured with Edwina) and Nicole Jacobs, Domestic Abuse Commissioner.



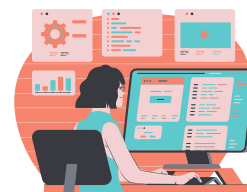
There are different causes of offending for women, their experience of life can be very different. We don't want women to go into prison and just get re-traumatised and then passed out the door again.

Sandra Fieldhouse women's lead for prison's inspectorate on JUSTICE.

Digital Reach

Our digital channels are an important tool for influencing public conversation and sharing our work with decisionmakers - whether that be through responses on Twitter to the latest reports and current events, or through our blog and JUSTICE episodes hosted on our website.

In 2021-22 we saw...



Looking Forward

I am very proud of the huge leaps forward the team have taken this year, expanding our reach and impact across all three of our work streams of **Redesign**, **Educate** and **Influence**. We want to continue to build on this into 2022/23.

Our ambition to **redesign** the justice system for women and their children has got so much closer to becoming a reality, with the capital build of our Hope Street residential hub progressing well and on track to complete in 2022. The crucial work the team in doing to support women on probation in Hampshire team is informing our delivery and partnership strategies and plans in readiness for welcoming women to Hope Street in early 2023.

Equity, diversity and inclusion is an ongoing priority for One Small Thing, and our work around this is feeding into our recruitment and induction plans for the growing team at Hope Street.

We will continue to grow our **educate** work to reach more practitioners across the Justice and Community Sectors. Sharing good practice in trauma informed and gender responsive practice through our training, events and networks remains central to our work, as well as allowing organisations to review and benchmark their own practice with our Working with Trauma Quality Mark.

Our **Influence** team will focus on raising the key issues affecting women and children in the justice system to push for systemic change, alongside conducting and sharing more research and learning with the sector.

We want to thank all our partners and funders for the support they have given us over the last year and look forward to working with many of you as we move into this next exciting chapter for One Small Thing.



Claire Hubberstey, CEO, One Small Thing

Financial review

The Statement of Financial Activities shows net surplus for the year of £3,092,358 (2021 £3,038,897).

We are continuing to grow and diversify our income streams. Income totalled £4,264,185 (2021: £3,878,764). Total income included £1,591,071 (2021: £1,038,500) that was restricted. Restricted funding was received for the provision of Trauma Training across the prison estate and to external bodies seeking Trauma Training and it supported our Policy and Influencing strategy. It further supported a flagship annual event that One Small Thing holds that shares best practice on Trauma Informed working with our peers and colleagues. In addition, we received restricted funding to enable Hope Street project activity, including its operational development and to support women on probation in Hampshire with housing and other support needs. Included within the £1,591,071 (2021: £1,038,500) restricted capital funds of £936,121 (2021: £500,000) and restricted revenue funds of £131,450 (2021: 80,000) was donated for the development of Hope Street.

Expenditure totalled £1,171,827 (2021 £839,867) with over 94% (2021: 81%) of our expenditure spent on our charitable activities. We have been able to allocate expenditure of £73,451 to raising funds this year (2021: £37,082). By adding capacity to our dedicated fundraising support we intend to increase efficiencies in this area over the course of the next year.

Designated funds of £4,517,257 have been set aside by trustees to support the development of Hope Street. £336,059 has been spent in the year to 31 March 2022.

The principal funding sources for the charity during the reporting period are major donors and trusts and foundations. Looking forward, we will continue to invest in fundraising capacity and the roll out of our fundraising strategy to increase and diversify our income. We are grateful for all the financial support that we receive without which we would not be able to undertake our charitable activities.

Balance Sheet

The value of One Small Thing's net assets amounted to £7,261,317 an increase of £3,095,358 from the closing balance of £4,293,959 at 31 March 2021. Unrestricted funds at 31 March 2022 stood at £5,270,404 (2021: £3,262,593). Designated funds of £4,517,257 (2021: £2,730,190) and restricted funds of £1,990,913 (2021: £1,031,366) were also held at 31 March 2022. Designated Funds will be utilised to support the capital project, Hope Street.

During the year, the net book value of tangible fixed assets increased to £5,121,885 reflecting the development of Hope Street. Further, cash held includes £474,217 designated for the development of Hope Street.

Reserves policy and going concern

Reserves are needed to bridge the gap between spending and receiving of income and to cover unplanned emergencies, including pandemics and other expenditure. In the year ahead we face uncertain economic activity around inflation, cost of living rises and the cost of energy. Reserve levels will be maintained to

provide a buffer against these uncertainties. The trustees consider that the ideal level of reserves as at 31 March 2022 to be 5 (2021: 5) months of operating costs, £488,260 (2021: £449,463). As noted above, the free reserves at 31 March 2022 were £753,147 (2021: £523,403) as per Note 14a which is above our target level.

The trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. The reserves are needed to meet the working capital requirements of the charity and the trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding. The policy was reviewed for 2021/22 and it was agreed that we will target 7 months of operating costs, which recognised the current fundraising landscape post the pandemic and the cash flow requirements of the Hope Street project. However, since taking this decision we have seen that we have not been exposed to a post-COVID impact in the third sector and we continue to meet our fundraising targets. On this basis, trustees agreed that 7 month operating cost target was not necessary and that we would maintain a 5 month reserves policy.

Principal risks and uncertainties

The Board has reviewed the major risks to which the charity is exposed, and systems have been established to mitigate those risks. External risks relating to the Hope Street project have been mitigated by taking specialist legal advice on the contracting, purchase and development arrangements for this project. Risks to funding are mitigated by a fundraising plan aimed at ensuring income streams continue to be sustainable and that sufficient resources are available to undertake the charitable activities.

A Risk Management Policy has been approved by Trustees and a formal risk register is reviewed by the Finance and Risk Subcommittee quarterly. In addition to the common organisational risks around HR, internal systems, finance and fundraising and environmental we have identified critical risks specific to One Small Thing as follows;

- Undertaking a capital build project – our Hope Street Project
- Fundraising for this capital build project
- Securing ongoing revenue funding
- The need to embed and develop more advanced internal systems and processes to enable sustainable growth of the charity

Internal risks are minimised through a series of policies and procedures including safeguarding, health and safety, financial management and data protection.

Fundraising Disclosures

One Small Thing's funding is from two primary sources: grants from trusts and foundations and major donor donations. We do not employ any professional fundraisers or commercial participators to carry out fundraising activities directly with the public. We have engaged a fundraising consultant to support our fundraising strategy. We do not directly involve vulnerable people in our fundraising activities. Further, we have not received any complaints about our fundraising activity. We subscribe to regulations set by the Fundraising Regulator.

Structure, governance, and management

The Board of Trustees has overall responsibility for ensuring that the charity meets its charitable objectives and has an appropriate system of controls, financial and otherwise. The Board meets quarterly and is chaired by Lady Edwina Grosvenor; it currently has five members, including a Treasurer.

The structure of sub-committees includes:

Finance and Risk
Hope Street Project
Safeguarding

The Board also holds two Strategy Review sessions per annum with the Senior Leadership Team (SLT) and members of the team to consider how planned activities contribute to the aims and objectives.

The Board of Trustees employs the CEO, Claire Hubberstey, to whom the charity's Board of Trustees delegates day-to-day management of the charity. The CEO manages a Senior Leadership Team consisting of the Director of Operations and Financial Controller who in turn manage their individual teams.

The organisation is a charitable company limited by guarantee, incorporated on 14 August 2018 and registered as a charity on 21 November 2018.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 6 to the accounts.

Appointment of trustees

Trustees are recruited to the Board by the Chair, and their appointment is agreed by the entire Board of Trustees. There is no external body that is entitled to appoint one or more of the Board of Trustees.

Roles are advertised with candidates asked to apply in response to the detailed role description published. Interviews are conducted with a minimum of two Trustees with a recommendation then made to appoint / not appoint.

Trustee induction and training

Before starting in their role on the Board, trustees are provided with a detailed role description, and receive a comprehensive induction which includes:

- A full information pack containing the current governing documents; strategic and shorter-term plans; recent statutory accounts and current management accounts; recent board minutes; an organisation chart/ organogram; and general background information;
- An opportunity to visit the charity's office, meet other trustees and staff team and attend a board meeting;
- A clear explanation of the trustee's expected role, responsibilities and legal obligations, input to the board and time commitment;
- Access to Charity Commission guidance.

Trustees are also provided with access to training which includes:

- NSPCC Safeguarding Training for Trustees
- NCVO Training on Governance and Trustee Induction
- Organisation specific training on our area of work: Trauma Informed Working.

Related parties and relationships with other organisations

Our founder, Lady Edwina Grosvenor, continues to be a major funder of an unrestricted donation to the charity during the reporting period. Family members of the founder donated £501,000 by way of a personal donation (2021: £550,000).

Remuneration policy for key management personnel

The directors consider the board of directors, who are the Trust's trustees, and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. All trustees give of their time freely and no trustees received remuneration in the year. Details of trustee expenses and key management personnel costs are disclosed in note 6 to the accounts.

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings. In view of the nature of the charity, the directors benchmark against pay levels in other charities of a similar size.

Statement of responsibilities of the trustees

The trustees (who are also directors of One Small Thing for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently

Trustees' annual report

For the year ended 31 March 2022

- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping adequate accounting records that 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.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

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.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2022 was 3 (2021: 3). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditor

Sayer Vincent LLP was appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

The trustees' annual report has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

The trustees' annual report has been approved by the trustees on 13 October 2022 and signed on their behalf by

Lady Edwina Grosvenor
Chair of Trustees

Independent auditor's report

To the members of

One Small Thing

Opinion

We have audited the financial statements of One Small Thing (the 'charitable company') for the year ended 31 March 2022 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on One Small Thing's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the trustees' annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so,

Independent auditor's report

To the members of

One Small Thing

consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, and the finance and risk committee, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the

Independent auditor's report

To the members of

One Small Thing

events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Fleur Holden (Senior statutory auditor)

24 November 2022

for and on behalf of Sayer Vincent LLP, Statutory Auditor

Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

One Small Thing

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2022

	Note	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
Income from:							
Donations	2	2,540,000	82,777	2,622,777	2,793,598	–	2,793,598
Charitable activities							
Redesign the justice system (Hope Street) and educate (prisons settings)	3	22,000	1,097,123	1,119,123	24,705	763,400	788,105
Influence and educate (community settings)	3	108,289	411,171	519,460	19,122	275,100	294,222
Other		2,825	–	2,825	2,839	–	2,839
Total income		2,673,114	1,591,071	4,264,185	2,840,264	1,038,500	3,878,764
Expenditure on:							
Raising funds	4	73,451	–	73,451	37,082	–	37,082
Charitable activities							
Redesign the justice system (Hope Street) and educate (prisons settings)	4	422,781	197,724	620,505	112,122	235,573	347,695
Influence and educate (community settings)	4	44,071	433,800	477,871	177,458	277,632	455,090
Total expenditure		540,303	631,524	1,171,827	326,661	513,206	839,867
Net income for the year	5	2,132,811	959,547	3,092,358	2,513,603	525,294	3,038,897
Transfers between funds		–	–	–	–	–	–
Net movement in funds		2,132,811	959,547	3,092,358	2,513,603	525,294	3,038,897
Reconciliation of funds:							
Total funds brought forward		3,262,593	1,031,366	4,293,959	748,990	506,072	1,255,062
Total funds carried forward		5,395,404	1,990,913	7,386,317	3,262,593	1,031,366	4,293,959

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 15a to the financial statements.

One Small Thing

Balance sheet

Company no. 11516337

As at 31 March 2022

	Note	£	2022 £	£	2021 £
Fixed assets:					
Tangible assets	10		<u>5,121,885</u>		<u>2,514,432</u>
			5,121,885		2,514,432
Current assets:					
Debtors	11	258,686		854,371	
Cash at bank and in hand		<u>2,154,605</u>		<u>1,219,770</u>	
		2,413,291		2,074,141	
Liabilities:					
Creditors: amounts falling due within one year	12	<u>(148,859)</u>		<u>(294,614)</u>	
Net current assets			<u>2,264,432</u>		<u>1,779,527</u>
Total assets less current liabilities			<u>7,386,317</u>		<u>4,293,959</u>
Total net assets			<u><u>7,386,317</u></u>		<u><u>4,293,959</u></u>
The funds of the charity:	15a				
Restricted income funds			1,990,913		1,031,366
Unrestricted income funds:					
Designated funds		4,642,257		2,739,190	
General funds		<u>753,147</u>		<u>523,403</u>	
Total unrestricted funds			<u>5,395,404</u>		<u>3,262,593</u>
Total charity funds			<u><u>7,386,317</u></u>		<u><u>4,293,959</u></u>

Approved by the trustees on 13 October 2022 and signed on their behalf by

Lady Edwina Grosvenor
Chair of Trustees

One Small Thing

Statement of cash flows

For the year ended 31 March 2022

	2022 £	£	2021 £	£
Cash flows from operating activities				
Net income for the reporting period (as per the statement of financial activities)	3,092,358		3,038,897	
Decrease/(Increase) in debtors	595,685		(625,081)	
(Decrease)/Increase in creditors	(145,755)		87,737	
Net cash provided by operating activities		3,542,288		2,501,553
Cash flows from investing activities:				
Purchase of fixed assets	(2,607,453)		(2,245,033)	
Net cash used in investing activities		(2,607,453)		(2,245,033)
Change in cash and cash equivalents in the year		934,835		256,520
Cash and cash equivalents at the beginning of the year		1,219,770		963,250
Cash and cash equivalents at the end of the year		2,154,605		1,219,770
Analysis of cash and cash equivalents				
	At 1 April 2021 £	Cash flows £	Other non- cash changes £	At 31 March 2022 £
Cash at bank and in hand	1,219,770	934,835	–	2,154,605
Total cash and cash equivalents	1,219,770	934,835	–	2,154,605

1 Accounting policies

a) Statutory information

One Small Thing is a charitable company limited by guarantee and is incorporated in the United Kingdom.

The registered office address is c/o WeWork, New Kings Beam House, 22 Upper Ground, London SE1 9PD.

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

c) Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

d) Going concern

As set out in the Trustees Annual Report, trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

f) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1 Accounting policies (continued)

g) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of delivering trauma informed training, the trauma conference and podcast undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Support and governance costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff time, of the amount attributable to each activity

- Redesign the justice system (Hope Street) and educate (prisons settings) 56%
- Influence and educate (community settings) 44%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

j) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £2,000. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use. Major components are treated as a separate asset where they have significantly different patterns of consumption of economic benefits and are depreciated separately over its useful life.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- Assets Under Construction Not depreciated asset until in use

k) Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1 Accounting policies (continued)**m) Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount.

n) Financial instruments

The charity only has both basic financial assets and financial liabilities. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

o) Pensions

One Small Thing is a member of a pension arrangement with Nest Pensions and contributions are charged to the Statement of Financial Activities as paid.

2 Income from donations

	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
Donations and Gifts	2,041,744	77,910	2,119,654	2,214,353	–	2,214,353
Gift Aid	498,256	500	498,756	553,600	–	553,600
Donated services	–	4,367	4,367	25,645	–	25,645
	2,540,000	82,777	2,622,777	2,793,598	–	2,793,598

In 2022, the founder, Lady Edwina Grosvenor, donated £250,000 (2021: £404,047) as a contribution to the core costs of running the charity and a donation of £1,760,000 (2021: £1,239,999) to support the development of the Hope Street project – an unrestricted donation, designated to Hope Street by Trustees. In addition, she made a further donation for key management personnel costs of £0 (2021: £25,645) and staff expenses.

3 Income from charitable activities

	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
Government Funding	–	93,041	93,041	(1,295)	–	(1,295)
Trusts & Foundations	22,000	1,004,082	1,026,082	26,000	763,400	789,400
Sub-total for Redesign the justice system (Hope Street) and educate (prison settings)	22,000	1,097,123	1,119,123	24,705	763,400	788,105
Trusts & Foundations	–	411,171	411,171	–	275,100	275,100
Trauma Conference	4,341	–	4,341	5,550	–	5,550
Training income	103,948	–	103,948	13,572	–	13,572
Sub-total for Influence and educate (community settings)	108,289	411,171	519,460	19,122	275,100	294,222
Total income from charitable activities	130,289	1,508,294	1,638,583	43,827	1,038,500	1,082,327

4a Analysis of expenditure (current year)

	Charitable activities					
	Raising funds £	Redesign the justice system (Hope Street) and educate (prisons settings) £	Influence and educate (community settings) £	Governance costs £	Support costs £	2022 Total £
Staff costs (Note 6)	41,317	301,587	246,892	–	76,732	666,528
Travel expenses	2,739	6,547	959	–	5,086	15,331
Insurance costs	–	–	–	2,463	–	2,463
Delivery of trauma work in secure estate & Community Settings	–	55,801	143,680	–	–	199,481
Hope Street	–	164,069	–	–	–	164,069
Podcasts	–	–	15,102	–	–	15,102
Auditor fees	–	–	–	11,888	–	11,888
Professional fees	–	–	–	220	–	220
Legal Fees	–	–	–	1,800	–	1,800
Other	29,395	–	–	2,037	63,513	94,945
	73,451	528,004	406,633	18,408	145,331	1,171,827
Support costs	–	82,102	63,229	–	(145,331)	–
Governance costs	–	10,399	8,009	(18,408)	–	–
Total expenditure 2022	73,451	620,505	477,871	–	–	1,171,827

Other includes: IT costs, HR/Payroll set up costs, Marketing, Rent/Premises costs, Telephone & fundraising consultant fees

One Small Thing

Notes to the financial statements

For the year ended 31 March 2022

4b Analysis of expenditure (prior year)

	Charitable activities					
	Raising funds £	Redesign the justice system (Hope Street) and educate (prisons settings) £	Influence and educate (community settings) £	Governance costs £	Support costs £	2021 Total £
Staff costs (Note 6)	35,794	164,703	148,249	–	63,630	412,376
Travel expenses	1,288	1,742	1,884	515	3,348	8,777
Insurance costs	–	79	706	1,086	–	1,871
Delivery of trauma work in secure estate & Community Settings	–	18,137	188,032	–	–	206,169
Hope Street	–	105,550	–	–	–	105,550
Podcasts	–	–	15,038	–	–	15,038
Auditor fees	–	–	–	10,475	–	10,475
Professional fees	–	249	2,237	3,436	–	5,922
Legal Fees	–	–	–	2,166	–	2,166
Other	–	3,407	28,486	433	39,196	71,522
	37,082	293,866	384,633	18,111	106,174	839,867
Support costs	–	45,985	60,189	–	(106,174)	–
Governance costs	–	7,844	10,267	(18,111)	–	–
Total expenditure 2021	37,082	347,695	455,089	–	–	839,867

Charitable activities have been restated to more accurately reflect the vision and mission of One Small Thing

Other includes: IT costs, HR/Payroll set up costs, Marketing, Rent/Premises costs, Telephone

5 Net income for the year

This is stated after charging:

	2022 £	2021 £
Auditor's remuneration (excluding VAT):		
Audit fees	10,000	9,500

6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2022 £	2021 £
Salaries and wages	571,551	342,735
Staff costs covered by donation	–	23,480
Social security costs	59,439	35,153
Employer's contribution to defined contribution pension schemes	18,004	11,008
	648,994	412,376

The following number of employees received employee benefits (excluding employer pension costs and employer's national insurance) during the year between:

	2022 No.	2021 No.
£60,000 – £69,999	1	1
£70,000 – £79,999	1	1
£100,000 – £109,999	1	–

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £269,887 (2021: £220,009), which included £0 of staff costs paid for by the trustee and founder as a donation (2021: £23,480).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2021: £nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £nil).

£50 of trustee expenses were incurred during the year (2021: £nil).

7 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2022	2021
	No.	No.
Raising funds	0.5	0.5
Charitable activities	10.1	3.5
Support	1.2	2.3
Governance	0.3	0.7
	12.1	7.0

8 Related party transactions

Aggregate donations from the founder of the charity, trustee Lady Edwina Grosvenor, were £1,862,498 including gift aid (2021: £2,730,704), which includes donations for salaries and staff expenses of £0 (2021: £25,645). Of this £1,549,999 was donated to support the development of the Hope Street project.

Family members of the founder of the charity, trustee Lady Edwina Grosvenor, donated £500,000 as personal donation (2021: £562,500).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

9 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

10 Tangible fixed assets

Cost	Asset under construction £	Total £
At the start of the year	2,514,432	2,514,432
Additions in year	2,607,453	2,607,453
At the end of the year	5,121,885	5,121,885
Depreciation		
At the start of the year	–	–
Charge for the year	–	–
At the end of the year	–	–
Net book value		
At the end of the year	5,121,885	5,121,885
At the start of the year	2,514,432	2,514,432

Included within Assets under construction is the construction and development of 29 The Avenue, Southampton and 30–32 The Avenue, Southampton (Hope Street) which is not depreciated. The asset will be depreciated when brought into use.

All of the above assets will be used for charitable purposes.

11 Debtors

	2022 £	2021 £
Gift Aid recoverable	–	68,750
VAT recoverable	92,641	441,180
Trade debtors	28,713	25,754
Prepayments	8,777	38,962
Other debtors	3,555	4,725
Accrued income	125,000	275,000
	258,686	854,371

12 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	71,946	122,294
Taxation and social security	27,390	20,126
Other creditors	4,883	–
Accruals	29,974	71,838
Deferred income (note 13)	14,666	80,356
	148,859	294,614

13 Deferred income

Deferred income comprises £14,666 from training income.

	2022 £	2021 £
Balance at the beginning of the year	80,356	65,000
Amount released to income in the year	(80,356)	–
Amount deferred in the year	14,666	15,356
	14,666	80,356

14a Analysis of net assets between funds (current year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	60,581	4,043,040	1,018,264	5,121,885
Net current assets	692,566	599,217	972,649	2,264,432
Net assets at 31 March 2022	753,147	4,642,257	1,990,913	7,386,317

14b Analysis of net assets between funds (prior year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	12,103	1,905,503	596,826	2,514,432
Net current assets	511,300	833,687	434,540	1,779,527
Net assets at 31 March 2021	523,403	2,739,190	1,031,366	4,293,959

15a Movements in funds (current year)

	At 1 April 2021 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2022 £
Restricted funds – capital:					
Relief and Rehabilitation from within the criminal justice system:					
CHK Foundation	192,680	–	–	(19,675)	173,005
George Cadbury Fund	23,071	25,000	–	–	48,071
Westminster Foundation	381,074	–	–	–	381,074
The Schroder Foundation	30,000	–	–	–	30,000
Garfield Weston	–	500,000	(11,185)	–	488,815
VIVID Housing	–	4,367	–	–	4,367
The Sainsburys Family Trust	–	6,754	–	–	6,754
The Band Trust	–	400,000	–	–	400,000
Restricted funds – revenue:					
Relief and Rehabilitation from within the criminal justice system:					
CHK Foundation	–	–	(19,675)	19,675	–
George Cadbury Fund	–	–	–	–	–
Westminster Foundation	79,564	–	266	–	79,830
Ministry of Justice	1,063	65,000	(54,884)	–	11,179
The Julia Hans and Rausing Trust	97,706	47,328	(32,589)	–	112,445
The Dulverton Trust	49,954	50,000	(57,869)	–	42,085
Advance Advocacy and Non-Violent Co	–	28,041	(21,315)	–	6,726
VIVID Housing	–	4,850	(473)	–	4,377
James Netto	–	30,000	–	–	30,000
Hope Street – Restricted Funds	–	18,559	–	–	18,559
Promotion of Social Inclusion:					
The Julia Hans and Rausing Trust	176,254	411,172	(433,800)	–	153,626
Total restricted funds	1,031,366	1,591,071	(631,524)	–	1,990,913
Unrestricted funds:					
Designated funds – capital					
Duchess of Westminster	342,203	–	–	(138,265)	203,938
Lady Tamara & Viola Grosvenor	–	625,000	–	–	625,000
Lady Edwina Grosvenor	1,563,300	1,549,999	–	(53,110)	3,060,189
Designated funds – revenue					
Duchess of Westminster	109,234	–	(138,265)	138,265	109,234
Lady Edwina Grosvenor	636,653	–	(53,110)	53,110	636,653
The Kowitz Foundation	5,000	–	(204)	–	4,796
The Snow Family	62,500	970	(62,500)	–	970
J Leon Philanthropy Council	20,000	20,000	(41,055)	1,055	–
Hope Street – Designated Funds	300	43,157	(40,925)	(1,055)	1,477
Total designated funds	2,739,190	2,239,126	(336,059)	–	4,642,257
General funds	523,403	433,988	(204,244)	–	753,147
Total unrestricted funds	3,262,593	2,673,114	(540,303)	–	5,395,404
Total funds	4,293,959	4,264,185	(1,171,827)	–	7,386,317

The narrative to explain the purpose of each fund is given at the foot of the note below.

15b Movements in funds (prior year)

	At 1 April 2020 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2021 £
Restricted funds – capital					
Relief and Rehabilitation from within the criminal justice system:					
CHK Foundation	195,072	–	–	(2,392)	192,680
George Cadbury Fund	23,133	–	–	(62)	23,071
Westminster Foundation	–	–	–	381,074	381,074
Restricted funds – revenue:					
Relief and Rehabilitation from within the criminal justice system:					
CHK Foundation	–	–	(2,392)	2,392	–
George Cadbury Fund	–	–	(62)	62	–
Westminster Foundation	–	500,000	(39,362)	(381,074)	79,564
Ministry of Justice	5,234	–	(4,171)	–	1,063
The Julia Hans and Rausing Trust	103,847	183,400	(189,541)	–	97,706
The Dulverton Trust	–	50,000	(46)	–	49,954
The Schroder Foundation	–	30,000	–	–	30,000
Promotion of Social Inclusion: The Julia Hans and Rausing Trust	178,786	275,100	(277,632)	–	176,254
Total restricted funds	506,072	1,038,500	(513,206)	–	1,031,366
Unrestricted funds:					
Designated funds – capital					
Duchess of Westminster	–	–	–	342,203	342,203
Lady Edwina Grosvenor	–	–	–	1,563,300	1,563,300
Designated funds – revenue					
Duchess of Westminster	608,560	–	(157,123)	(342,203)	109,234
Lady Edwina Grosvenor	–	–	–	636,653	636,653
The Kowitz Foundation	–	–	–	5,000	5,000
The Snow Family	–	–	–	62,500	62,500
J Leon Philanthropy Council	–	–	–	20,000	20,000
Hope Street – Designated Funds	–	–	–	300	300
Total designated funds	608,560	–	(157,123)	2,287,753	2,739,190
General funds	140,430	2,840,264	(169,538)	(2,287,753)	523,403
Total unrestricted funds	748,990	2,840,264	(326,661)	–	3,262,593
Total funds	1,255,062	3,878,764	(839,867)	–	4,293,959

Purposes of restricted funds

Capital – to redesign the criminal justice system by develop a pioneering residential community for women and their children

Funders supporting this are

CHK Foundation

George Cadbury Fund

Westminster Foundation

Garfield Weston

VIVID Housing

The Schroder Foundation

The Sainsburys Family Trust

The Band Trust

Revenue – to provide relief and rehabilitation within the criminal justice system

CHK Foundation

George Cadbury Fund

Westminster Foundation

Ministry of Justice

The Julia Hans and Rausing Trust

The Dulverton Trust

Advance Advocacy and Non-Violent Community Education

VIVID Housing

James Netto

Revenue – to promote social inclusion

The Julia Hans and Rausing Trust

Purposes of designated funds

All designated funds have been agreed by Trustees to further the objects of One Small Thing specific to the construction and development of the Hope Street project.

Transfers

Any transfers made during the year are to correctly reflect the split of reserves between capital and revenue funding.

16 Capital commitments

At the balance sheet date, the charity had committed to pay £5.1m for the construction of a new building at 30-32 The Avenue, Southampton. In addition, a further £196K is committed to cover fees associated with the design and service of Hope Street.

17 Post balance sheet events

One Small Thing submitted purchased and refurbished the first supported housing facility within the Hope Street project that will provide a blueprint for a national network of county-based facilities. These facilities will create an alternative justice system for women. The property came into use in June 22 and hosted our first resident.

Loan financing of £320,000 was agreed in June 2021 from SASC Bank to support the purchase and refurbishment of 29 The Avenue, Southampton (Hope Street). This has since been revalued to a loan value of £380,000 and will be drawn down in Aug 22.

Lady Edwina Grosvenor has committed to providing loan financing of £1.5m to support the development of the Hope Street project with repayment due on securing new financing after Hope Street is operational. The loan will be drawn down in April 22.

In July 2022 One Small Thing registered and incorporated Hope Street Hampshire Community Interest Company. The entity is a subsidiary of One Small Thing and is specifically purposed to ringfence operational activity associated with our supported housing portfolio.

18 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

ONE SMALL THING

England & Wales - Charity number 1180782

Accounts

Company number: 11516337
Charity Number: 1180782

One Small Thing

Report and financial statements
For the year ended 31 March 2021

One Small Thing

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For the year ended 31 March 2021

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Reference and administrative information

For the year ended 31 March 2021

Company number	11516337
Country of incorporation	United Kingdom
Charity number	1180782
Country of registration	England & Wales
Registered office address	C/O We Work New Kings Beam House 22 Upper Ground London SE1 9PD

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Lady Edwina Grosvenor	Chair
Eleanor Searley	
Eleanor Davison	
Catherine Bland	Treasurer
Laurie Hunt	

Key management Personnel	Claire Hubberstey	Chief Executive
	Patricia Durr	Director of Operations (to 31 May 2020)
	Rachel Oliver	Director of Operations and Deputy CEO (from 17 August 2020)
	Emma Caley Chetty	Financial Controller

Bankers CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
Kent
ME19 4JQ

Solicitors Boodle Hatfield
240 Blackfriars Road
London
SE1 8NW

Auditor Sayer Vincent LLP
Chartered Accountants and Statutory Auditor
Invicta House
108–114 Golden Lane
LONDON
EC1Y 0TL

Foreword



There is no doubt 2020-2021 has been a challenge for us all set against the backdrop of a global pandemic. It is fantastic to be able to share with you that despite the difficulties and worries 2020 has brought, our One Small Thing team have stepped up and achieved an incredible amount.

We have developed new programmes of work and expanded our staff team and our board to ensure we have the skill set, breadth of experience and diverse perspectives we need to deliver our vision and mission.

An exciting milestone was reached when we secured the site and planning consent to develop Hope Street a ground-breaking residential community designed by women for women and with trauma informed design at its heart. This included a site for the main hub, our first move-on home and creche for women and their children.

We continued to support our Becoming Trauma Informed (BTI) Awareness training programme across the women's and Long Term High Secure prison estates. Although covid restrictions disrupted elements of the work, we continued to meet and support our Becoming Trauma Informed (BTI) prison leads remotely, and colleagues across the estates accessed the online version of the BTI training. We not only adapted our training curriculum to be delivered remotely, but also updated it to be appropriate for community as well as secure settings. The difficult circumstances of the year led to some positive outcomes for our work as we have been able to reach many more people than we ever could have before.

At our One Small Thing Live conference in October 2020 two brand new service offers were launched - our Trauma Informed Network and our new Working with Trauma Quality Mark, providing a robust set of national standards to recognise and celebrate good practice. These are vital new work strands that will help us achieve cultural change in the justice and community sectors across the UK.

In a year where so many have been affected by trauma, and those caught up in or who work in the justice system have faced increased isolation and hardship, we know our work is more important than ever. I am really proud of the work of the One Small Thing over this incredibly eventful and challenging year.

Edwina Grosvenor, Founder and Chair of One Small Thing

The trustees present their report and the audited financial statements for the year ended 31 March 2021.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under company law, and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Purposes and aims

Our charity's purposes as set out in the objects contained in the company's memorandum of association are:

- to benefit the public by promoting the relief and rehabilitation of prisoners in the United Kingdom prison estate, of ex-offenders and of people at risk of offending by:
 - Enabling the provision and implementation of gender-responsive and trauma-informed practice within the criminal justice system; and
 - The provision of a community-based centre or centres offering accommodation, specialist services and opportunities to engage in work activities, education and training to women (and their children) who are in the criminal justice system or who are at risk of offending or re-offending.
 - the promotion of social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

One Small Thing's vision is a justice system that can recognise, understand, and respond to trauma. Our mission is to redesign the justice system for women and their children.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

one small thing

One Small Thing's vision is a justice system that can recognise, understand, and respond to trauma.

Our mission is to redesign the justice system for women and their children.



How:

Redesign the way the justice system responds to women and their children in a way that can be replicated and scaled nationally.

Educate prisoners to understand how trauma can affect them and equip them with the skills to respond; and train frontline staff to understand and respond effectively to trauma and adversity.

Influence politicians and policy makers to encourage culture change across the justice system and the people who work within it.

Redesign

We redesign the way the justice system responds to women and their children in a way that can be replicated and scaled nationally.



In 2020 we were delighted to secure the sites and planning consent to develop Hope Street a ground-breaking residential network designed by women for women and with trauma informed design at its heart.

Hope Street will offer a different response to women who are in contact with the justice system by diverting them to a purpose-built residential network where they can meet the requirements of their community sentence in a safe and nurturing environment, where their children can be safely with them and where they can receive the therapy, treatment and support they need.

We have worked with women with experience of the criminal justice system or supported housing settings throughout the design process to inform everything from the colour schemes to the shape of the rooms.



"My continuing participation in the development of Hope Street has allowed me to see the consistent quality that underpins every aspect of this project... Being treated as an equal during every participation with Hope Street, I feel that my self-esteem has grown. I feel honoured that I have been able to play a small part in developing this amazing project and I believe Hope street will change the lives of many women in the coming years"

Woman participant in Hope Street consultation sessions

Progress

The demolition of the existing buildings is complete with the site cleared, surveyed and hoardings installed ready for the commencement of the next stage which is groundworks.

We completed on the purchase of the adjacent site to that of the Hope Street plot, on 18 December 2020.

Together, these plots present huge opportunity to maximise the potential of the site and for Hope Street to offer women and their children the safe and nurturing setting to receive the therapy, treatment and support we know they need to break the cycle of offending and rebuild their lives.





Hub street Hub resident flat impression

Our team met regularly with the architects and designers and continued to consult with justice-involved women, local and national stakeholders and experts in the field of trauma to ensure we are staying true to our core ambition of creating a healing and restorative space for justice involved women and a healthy working environment for our staff.

The team have developed plans for the healing sensory gardens, which include a labyrinth to provide a regulating and reflective space for the women.

Work has started to source the materials needed for the hard landscaping aspects. Plans have also begun for the children's creche and dedicated play space which will sit alongside our working kitchen gardens and enable the women to develop life skills, garden and benefit from the nurturing process of growing food.

Collaboration

Our team have worked hard to develop the external partnerships and relationships we know will be critical to the success of Hope Street, including with local health, housing and specialist women's services.

We have been attending meetings across the county with key stakeholders and ensuring we are represented on relevant decision-making forums and groups such as the Reducing Reoffending Board, the Hampshire Women's Offending Working Group, The Hampshire Senior Housing Officer's Group and the Homeless Prevention Strategic Pathway.



Hope Street Hub inner courtyard impression

Educate

We educate prisoners to understand how trauma can affect them and equip them with the skills to respond; and train frontline staff to understand and respond effectively to trauma and adversity.

Becoming Trauma Informed in Prisons

One Small Thing has been working with the women's prison estate to deliver a gender specific Becoming Trauma Informed (BTI) programme since 2015, and in 2018 rolled out a specific curriculum for the men's long term high secure estate.

We are now at a point where it now appears both prison estates are better able to recognise, understand, and respond to trauma.

The programme includes:

- The establishment of BTI leads within in prison who lead the work locally, delivering out on the agreed action plan and managing a local Guide Team who provide governance and oversight of the work.
- Training on Becoming Trauma Informed for all staff at all levels, including Train the Trainer to upskill and capacity build the workforce.
- A six week Peer Led Trauma Intervention (Healing Trauma (women), Exploring Trauma (men)).

Throughout the pandemic our BTI leads have continued to support and deliver elements of the BTI programme, where possible, and we have continued to meet with them regularly remotely and repurposed our training offer including Train the Trainer and BTI to enable over 40 prison staff from across both estates to attend online training between Oct '20 and March '21.

Healing Trauma is now delivered across all 12 women's prisons and the externally commissioned evaluation in 2019 found that women reported a significant reduction in symptoms of depression, anxiety, psychological distress and PTSD.

Healing Trauma delivery has been possible over the last year but necessary Covid restrictions have meant much of the work has been disrupted. We hope to see all elements of the BTI programme restarted as soon as restrictions allow.



All training photos by Roo Kendall

"At Parkhurst we have continued to work with OST on Becoming Trauma Informed over the last year and I think the approach should underpin the focus and message on our recovery work from the pandemic. BTI Awareness will be one of the trainings that staff will receive as part of our focus on staff-wellbeing moving forward into recovery"

Charlotte Hodges, Head of Psychology & Programmes
HM Prison Isle of Wight

Trauma Informed Training - for the justice and community sectors

In response to the pandemic in 2020, our Head of Training and Development worked with one of our freelance training team, Dr Frances MacLennan, Principal Clinical Psychologist with the Central and North West NHS Foundation Trust to adapt our core Training Offer to run online to ensure we could continue to deliver our training and reach as wide an audience as possible, championing trauma informed work.

This included research into online offerings and how best to deliver training virtually as we knew it would be harder to establish rapport and trust online than in a live training room.

We also completed the redesign and rewrite of our Becoming Trauma Informed curriculum to ensure its suitability for community organisations. Working with Dr Stephanie

Covington, we developed a revised curriculum that included additional information on the effects of community-based trauma on an individual. The training package consists of a new facilitator guide, participant workbook and slides.

In September 2020 we were able to deliver our first face-to-face BTI training since going into lockdown to 20 staff at a low secure ward in Dartford. Feedback was positive with 100% agreeing the training will help them in their work and the overall quality of the training was good.

As lockdown restrictions were applied again, all other training was delivered via our new online offer to a wide range of organisations, including both in house and open access courses.

Feedback from online Becoming Trauma Informed Awareness Training March 2021

'This was one of the best training days I've been on, enjoyed the different agencies present and the encouragement and responsiveness to our discussions'

'It has given me a lot more insight into trauma and how subtle differences in my practice can make a real difference'

'Very insightful and grounded me back to why I do this job'

'This was one of the best training days I've been on, enjoyed the different agencies present and the encouragement and responsiveness to our discussions'



194 people attended our training from September 2020 – March 2021



99% would recommend the course to a colleague



99% said that the training will help them in their work

Trauma Informed Quality Mark



What is it?

We launched a Working with Trauma Quality Mark at our annual conference in October 2020. The Quality Mark provides a robust set of national standards to recognise and celebrate good practice in trauma-informed work. The Quality Mark has three different levels of achievement:

- **Bronze: Trauma Aware.** Organisations have an understanding of trauma and its impact and organisational plans are in place to implement trauma informed practice.
- **Silver: Trauma Informed.** Trauma informed practice is implemented across the organisation's culture, practice, environment and individual needs and well-being are prioritised.
- **Gold: Trauma Responsive.** Extensive trauma informed working practices are embedded, and user voice is alongside strategic decision-making; the organisation promotes the recovery of individuals and is a centre of excellence.

Why is it needed?

The phrase 'trauma-informed' is used increasingly by professionals working across the statutory and voluntary sector in the UK, however there is often confusion over what this means in practice. We worked with Dr Alexandria Bradley from Leeds Beckett University to review and collate a robust

evidence base to under-pin and define exactly what a good trauma-informed organisation would look like. This includes recognising gender responsive and culturally sensitive practice.

Progress

We are delighted that 46 organisations covering a broad range of work in the criminal justice system and in the community registered interest in our quality mark from the launch in October 2020 until the end of March 2021. It is proving to be an invaluable tool and resource for organisations to benchmark their practice in trauma-informed working and help build capacity. Six organisations started their Silver Level Quality Mark in 2020-21: The Women's Centre Cornwall, Hampton Trust, HMP Peterborough, NDAS (Northumberland Domestic Abuse Services), BearFace Theatre CIC and Redthread.



**organisations
registered interest**

"In order to be part of the wider movement, we realise the benefits to also working alongside a set of standards... We hope that by working alongside robust academic research and a supportive infrastructure like One Small Thing, we will be supported to lead by example in becoming trauma-informed"

**Jennifer Walmsley, Co-founder of
BearFace Theatre CIC**

Trauma Informed Network

What is it?

In 2020 we developed our UK-wide Trauma Informed Network which gives the opportunity to meet colleagues from a range of organisations and sectors to reflect, share challenges and find solutions to embedding trauma informed practice.

Why is it important?

Working in the Justice and Community sectors supporting those who have experienced trauma is hugely important and rewarding, but we know it can also take its toll on staff wellbeing and mental health. Through our regional trauma informed networks, professionals have a vital space to reflect with others outside of their organisation about their work and find new solutions to challenges they face. The networks also enable the pockets of

knowledge and good practice that exist across the country to be shared, working towards systemic cultural change across the UK.

Progress

From launching our regional network meetings in October 2020 until April 2021 we hosted 6 meetings in Wales, the East Midlands, South East, South West, London and the North West, reaching over 150 colleagues from the prison estates, women's centres, schools, theatre groups, police, probation. Networks have included guest speakers with expertise on trauma informed working in their particular region. This has included representatives from, Embrace, the University of Portsmouth, Society of St James, the Nelson Trust, Lincolnshire Action Trust and Leeds Beckett University.



"In my breakout room there were 3 of us who were all at different places in our trauma informed journey so to hear what others had found challenging/successful was great"

North West Trauma informed Network November 2020

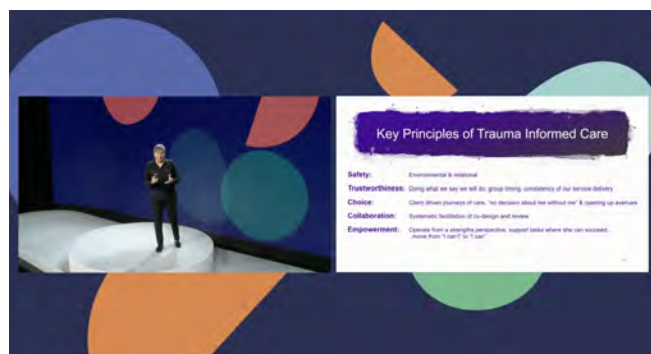
"Really valuable on all levels and perfect timing, so much more to gain and give to this process"

South West Trauma Informed Network, February 2021

On 20th October 2020 we hosted One Small Thing Live, our Annual Conference, an event that invited experts and professionals working across a range of disciplines to share ideas, insights and knowledge on trauma and recovery in a virtual environment.

We were delighted that over 100 delegates joined us on the day.

Speakers presented either directly from our studio in Manchester or were live streamed from across the UK and USA.



Rose Mahon, from the Nelson Trust, presenting trauma informed care



Behind the Scenes at the studio in Manchester

Wellbeing packs for women in prison



In December, amidst the Covid restrictions in prisons we worked in partnership with Women in Prison, Anawim, Together Women and The Nelson Trust and together we coordinated and packed over 3000 wellbeing packs for women in prison who spent Christmas away from loved ones.

"It's been fantastic having OST at the end of the phone and on email throughout lockdown. The Christmas self-soothing goody bags for the residents were incredibly well received by all and made the women feel valued and heard. OST cares so passionately about prisons being trauma informed for all and that is filtering down to us at every level"

Sally Dack, staff wellbeing champion, HMP Downview



Influence

We influence politicians and policy makers to encourage culture change across the justice system and the people who work within it.

Policy and Research

In January 2021 we chaired a roundtable with Crest Advisory on Maternal Imprisonment. The roundtable successfully brought together a range of experts with different perspectives and led to a dynamic discussion on the multiple harms of maternal imprisonment which has fed into ongoing research.

We also influence through sharing our learning. As we develop Hope Street by speaking to women and researching best practice, we have shared our learning with policy makers including the Ministry of Justice and wider sector.

We started attending the weekly strategic Women's Centre and specialist services weekly meetings coordinated by Women in Prison to ensure close working with the wider sector. We have networked and met with a range of organisations in the women's and criminal justice sectors and became members of Agenda and Clinks.

Over the course of the year we supported a number of campaigning coalitions including Covid-19 related activity such as the MoJ #HiddenHeroes campaign, calls to attend to overcrowding in prisons, the release of pregnant women and those on short sentences more generally across all estates. We have also endorsed campaigns on better responses to domestic abuse, the abolishment of prison as penalty for non-payment of council tax and reducing the number of people in detention settings.

We recruited a new Communications and Administration Officer in July 2020 to support with the development of our website and the oversight of our social media, mailing lists and network contacts so we can maximise both the reach and the impact of our campaigns and policy asks.

JUSTICE Podcast

What is it?

Over the year we published bi-monthly podcasts reaching over 26,000 people providing a platform to explore

issues related to the justice system and what could and should be done to bring about positive change.



Why is it important?

The Justice system in the UK has hundreds of systems and processes, thousands of staff and a long and complex history. Those who are not closely involved, often know very little about it. To achieve systemic change, we need decision makers and the public to be aware and engaged with the debates around justice system reform.

Progress

We have been working to ensure we cover a wide range of justice led themes with a focus on areas that need amplifying such as the experiences of survivors, racial

disproportionality within the justice system, trauma, mental health, and of course the Covid-19 pandemic and prisons. In 2020-2021 we had 26,848 listeners over 32 podcasts on Acast.



**listens to our
#JUSTICE podcast**

Looking Forward



After a hugely busy and eventful year, we want build on this momentum, progressing to some key milestones in 2021/22. This includes opening the doors of Hope Street in 2022 and starting a whole new chapter for our organisation delivering a new residential community for women and their children.

We will have to grow as an organisation to take on this challenge, so our priority focus will be on consolidation and making sure we have the systems and processes in place to support the team to work in an effective way.

We want to grow our Policy, Research and influencing work, and make sure we are bringing colleagues in the sector along with us on this journey, sharing the ups and downs and learning along the way.

We want to thank all our partners and funders for the amazing support we have had so far and look forward to collaborating with many of you over the coming year.

Claire Hubberstey, CEO, One Small Thing

Thank you to all our supporters and funders over the year, including grants and contracts for our educate and influence work from The Julia Hans & Rausing Trust.

We are grateful for the generous support for our Hope Street project from The Schroder Foundation, J Leon Philanthropy Council, The Westminster Foundation, The Dulverton Trust, and The George Cadbury Foundation.

Financial review

The Statement of Financial Activities shows net surplus for the year of £3,038,897 (2020: £1,236,852).

Income totalled £3,878,764 (2020: £1,897,667) an increase of some £2m on the prior year. Total income included £1,038,500 (2020: £916,000) that was restricted. Restricted funding was received for the provision of Trauma Training across the prison estate and to external bodies seeking Trauma Training and the Policy and Influencing programme. Included within the £1,038,500 (2020: £916,000) restricted capital funds of £500,000 (2020: £380,000) and restricted revenue funds of £80,000 (2020: Nil) was donated for the development of Hope Street.

Expenditure totalled £839,867 (2020: £660,815) with over 72% (2020: 81%) of our expenditure spent on our charitable activities. We have been able to allocate expenditure of £37,082 to raising funds this year (2020: £24,454). By adding capacity to our dedicated fundraising support we intend to increase efficiencies in this area over the course of the next year.

Designated funds of £2,739,190 have been set aside by trustees to support Hope Street of which, £2,287,753 has been transferred from the General Funds. £157,123 has been spent in the year to 31 March 2021.

The principal funding sources for the charity during the reporting period are major donors and trusts and foundations. Looking forward, we are investing in our fundraising capacity and developing a fundraising strategy to increase and diversify our income. We are grateful for all the financial support that we receive without which we would not be able to undertake our charitable activities.

Balance Sheet

The value of One Small Thing's net assets amounted to £4,293,959, an increase of £3,038,897 from the closing balance of £1,255,062 at 31 March 2020. Unrestricted funds at 31 March 2021 stood at £3,262,593 (2020: £748,990). Designated funds of £2,730,190 (2020: £608,560) and restricted funds of £1,031,366 (2020: £506,072) were also held at 31 March 2021. Designated Funds will be utilised to support the capital project, Hope Street.

During the year, the net book value of tangible fixed assets increased to £2,514,432 reflecting the development of Hope Street. Further, cash held includes £833,687 designated for the development of Hope Street.

Reserves policy and going concern

Reserves are needed to bridge the gap between spending and receiving of income and to cover unplanned emergencies, including pandemics and other expenditure. The trustees consider that the ideal level of reserves as at 31 March 2021 to be 5 (2020: 5) months of operating costs, £449,463 (2020: £92,000). As noted above, the free reserves at 31 March 2021 was £511,300 (2020: £80,430) as per Note 14a which is above our target level.

The trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. The reserves are needed to meet the working capital requirements of the charity and the trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding. The policy has been reviewed for 2021/22 and it has been agreed that we will target 7 months of operating costs (agreed with Trustees in July 21), which recognises the current fundraising landscape and the cash flow requirements of the Hope Street project.

Principal risks and uncertainties

The Board has reviewed the major risks to which the charity is exposed, and systems have been established to mitigate those risks. External risks relating to the Hope Street project have been mitigated by taking specialist legal advice on the contracting, purchase and development arrangements for this project. Risks to funding are mitigated by a fundraising plan aimed at ensuring income streams continue to be sustainable and that sufficient resources are available to undertake the charitable activities.

Internal risks are minimised through a series of policies and procedures including safeguarding, Health and Safety, financial management and data protection.

A Risk Management Policy has been approved by Trustees and a formal risk register is in development. In addition to the common organisational risks around HR, internal systems, finance and fundraising and environmental we have identified critical risks specific to One Small Thing as follows;

- Undertaking a capital build project – our Hope Street Project
- Fundraising for this capital build project
- The need to embed and develop more advanced internal systems and processes to enable sustainable growth of the charity
- Monitoring and adapting to COVID-19 including consideration of our beneficiaries and ways we can continue to support them, our fundraising and economic environment, and the operational impact on the charity

Fundraising Disclosures

One Small Thing's funding is from two primary sources: grants from trusts and foundations and major donor donations. We do not employ any professional fundraisers or commercial participators to carry out fundraising activities directly with the public. We also do not have any fundraising carried out by third parties. We therefore do not subscribe to any fundraising schemes or codes. We also do not directly involve vulnerable people in our fundraising activities. We have not received any complaints about our fundraising activity.

Structure, governance, and management

The Board of Trustees has overall responsibility for ensuring that the charity meets its charitable objectives and has an appropriate system of controls, financial and otherwise. The Board meets quarterly and is chaired by Lady Edwina Grosvenor; it currently has five members, including a Treasurer.

In July 2021 a structure of sub-committees was agreed outside of the quarterly board meeting of trustees. These include:

Finance and Risk
Hope Street Project
Safeguarding
HR

The Board also holds two Strategy Review sessions per annum with the Senior Management Team (SMT) and members of the team to consider how planned activities contribute to the aims and objectives.

The Board of Trustees employs the CEO, Claire Hubberstey, to whom the charity's Board of Trustees delegates day-to-day management of the charity. The CEO manages a Senior Management Team consisting of the Director of Operations and Financial Controller who in turn manage their individual teams.

The organisation is a charitable company limited by guarantee, incorporated on 14 August 2018 and registered as a charity on 21 November 2018.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 6 to the accounts.

Appointment of trustees

Trustees are recruited to the Board by the Chair, and their appointment is agreed by the entire Board of Trustees. There is no external body that is entitled to appoint one or more of the Board of Trustees.

Roles are advertised with candidates asked to apply in response to the detailed role description published. Interviews are conducted with a minimum of two Trustees with a recommendation then made to appoint / not appoint.

Trustees' annual report

For the year ended 31 March 2021

Trustee induction and training

Before starting in their role on the Board, trustees are provided with a detailed role description, and receive a comprehensive induction which includes:

- A full information pack containing the current governing documents; strategic and shorter-term plans; recent statutory accounts and current management accounts; recent board minutes; an organisation chart/ organogram; and general background information;
- An opportunity to visit the charity's office, meet other trustees and staff team and attend a board meeting;
- A clear explanation of the trustee's expected role, responsibilities and legal obligations, input to the board and time commitment;
- Access to Charity Commission guidance.

Trustees are also provided with access to training which includes:

- NSPCC Safeguarding Training for Trustees
- NCVO Training on Governance and Trustee Induction
- Organisation specific training on our area of work: Trauma Informed Working.

Related parties and relationships with other organisations

Our founder, Lady Edwina Grosvenor, continues to be a major funder of an unrestricted donation to the charity during the reporting period. Family members of the founder donated £500,000 by way of a family charitable foundation and £50,000 as personal donation (2020: £625,000).

Remuneration policy for key management personnel

The directors consider the board of directors, who are the Trust's trustees, and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. All trustees give of their time freely and no trustees received remuneration in the year. Details of trustee expenses and key management personnel costs are disclosed in note 6 to the accounts.

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings. In view of the nature of the charity, the directors benchmark against pay levels in other charities of a similar size.

Statement of responsibilities of the trustees

The trustees (who are also directors of One Small Thing for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently

Trustees' annual report

For the year ended 31 March 2021

- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping adequate accounting records that 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.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

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.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2021 was 3 (2020: 3). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditor

Sayer Vincent LLP was appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

The trustees' annual report has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

The trustees' annual report has been approved by the trustees on 30 November 2021 and signed on their behalf by

Lady Edwina Grosvenor
Chair of Trustees

Independent auditor's report

To the members of

One Small Thing

Opinion

We have audited the financial statements of One Small Thing (the 'charitable company') for the year ended 31 March 2021 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on One Small Thing's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the trustees' annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so,

Independent auditor's report

To the members of

One Small Thing

consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, and the finance and risk committee, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the

Independent auditor's report

To the members of

One Small Thing

events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Fleur Holden (Senior statutory auditor)

9 December 2021

for and on behalf of Sayer Vincent LLP, Statutory Auditor

Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

One Small Thing

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2021

	Note	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
Income from:							
Donations	2	2,793,598	–	2,793,598	958,581	–	958,581
Charitable activities							
Redesign the justice system (Hope Street) and educate (prisons settings)	3	24,705	763,400	788,105	1,717	666,370	668,087
Influence and educate (community settings)	3	19,122	275,100	294,222	21,369	249,630	270,999
Other		2,839	–	2,839	–	–	–
Total income		2,840,264	1,038,500	3,878,764	981,667	916,000	1,897,667
Expenditure on:							
Raising funds	4	37,082	–	37,082	24,454	–	24,454
Charitable activities							
Relief and rehabilitation within the criminal justice system	4	112,122	235,573	347,695	156,892	339,084	495,976
Promotion of social inclusion	4	177,458	277,632	455,090	69,541	70,844	140,385
Total expenditure		326,661	513,206	839,867	250,887	409,928	660,815
Net income for the year	5	2,513,603	525,294	3,038,897	730,780	506,072	1,236,852
Transfers between funds		–	–	–	–	–	–
Net movement in funds		2,513,603	525,294	3,038,897	730,780	506,072	1,236,852
Reconciliation of funds:							
Total funds brought forward		748,990	506,072	1,255,062	18,210	–	18,210
Total funds carried forward		3,262,593	1,031,366	4,293,959	748,990	506,072	1,255,062

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 15a to the financial statements.

One Small Thing

Balance sheet

Company no. 11516337

As at 31 March 2021

	Note	£	2021 £	£	2020 £
Fixed assets:					
Tangible assets	10		<u>2,514,432</u>		<u>269,399</u>
			2,514,432		269,399
Current assets:					
Debtors	11	854,371		229,290	
Cash at bank and in hand		<u>1,219,770</u>		<u>963,250</u>	
		2,074,141		1,192,540	
Liabilities:					
Creditors: amounts falling due within one year	12	<u>(294,614)</u>		<u>(206,877)</u>	
Net current assets			<u>1,779,527</u>		<u>985,663</u>
Total assets less current liabilities			<u>4,293,959</u>		<u>1,255,062</u>
Total net assets			<u><u>4,293,959</u></u>		<u><u>1,255,062</u></u>
The funds of the charity:	15a				
Restricted income funds			1,031,366		506,072
Unrestricted income funds:					
Designated funds		2,739,190		608,560	
General funds		<u>523,403</u>		<u>140,430</u>	
Total unrestricted funds			<u>3,262,593</u>		<u>748,990</u>
Total charity funds			<u><u>4,293,959</u></u>		<u><u>1,255,062</u></u>

Approved by the trustees on 30 November 2021 and signed on their behalf by

Lady Edwina Grosvenor
Chair of Trustees

One Small Thing

Statement of cash flows

For the year ended 31 March 2021

	2021 £	£	2020 £	£
Cash flows from operating activities				
Net income for the reporting period (as per the statement of financial activities)	3,038,897		1,236,852	
Increase in debtors	(625,081)		(196,755)	
Increase in creditors	87,737		166,647	
Net cash provided by operating activities		2,501,553		1,206,744
Cash flows from investing activities:				
Purchase of fixed assets	(2,245,033)		(269,399)	
Net cash used in investing activities		(2,245,033)		(269,399)
Change in cash and cash equivalents in the year		256,521		937,345
Cash and cash equivalents at the beginning of the year		963,250		25,905
Cash and cash equivalents at the end of the year		1,219,771		963,250
Analysis of cash and cash equivalents				
	At 1 April 2020 £	Cash flows £	Other non- cash changes £	At 31 March 2021 £
Cash at bank and in hand	963,250	256,521	–	1,219,771
Total cash and cash equivalents	963,250	256,521	–	1,219,771

1 Accounting policies

a) Statutory information

One Small Thing is a charitable company limited by guarantee and is incorporated in the United Kingdom.

The registered office address is c/o WeWork, New Kings Beam House, 22 Upper Ground, London SE1 9PD.

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

c) Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

d) Going concern

As set out in the Trustees Annual Report, trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

f) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1 Accounting policies (continued)

g) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of delivering trauma informed training, the trauma conference and podcast undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Support and governance costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff time, of the amount attributable to each activity

Redesign the justice system (Hope Street) and educate (prisons settings) 43%

-
- Influence and educate (community settings) 56%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

j) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £1,000. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use. Major components are treated as a separate asset where they have significantly different patterns of consumption of economic benefits and are depreciated separately over its useful life.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- Assets Under Construction Not depreciated until in use

k) Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1 Accounting policies (continued)**m) Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount.

n) Financial instruments

The charity only has both basic financial assets and financial liabilities. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

o) Pensions

One Small Thing is a member of a pension arrangement with Nest Penions and contributions are charged to the Statement of Financial Activities as paid.

2 Income from donations

	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
Donations and Gifts	2,214,353	–	2,214,353	668,853	–	668,853
Gift Aid	553,600	–	553,600	167,130	–	167,130
Donated services	25,645	–	25,645	122,598	–	122,598
	<u>2,793,598</u>	<u>–</u>	<u>2,793,598</u>	<u>958,581</u>	<u>–</u>	<u>958,581</u>

In 2021, the founder, Lady Edwina Grosvenor, donated £404,047 (2020: £165,352) as a contribution to the core costs of running the charity and a donation of £1,760,000 to support the development of the Hope Street project – an unrestricted donation, designated to Hope Street by Trustees. In addition, she made a further donation for key management personnel costs of £25,645 (2020: £122,598) and staff expenses.

3 Income from charitable activities

	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
	–	–	–	–	–	–
Government Funding	(1,295)	–	(1,295)	–	65,000	65,000
Trusts & Foundations	26,000	763,400	789,400	–	601,370	601,370
Sub-total for Redesign the justice system (Hope Street) and educate (prison settings)	24,705	763,400	788,105	–	666,370	666,370
Trusts & Foundations	–	275,100	275,100	–	249,630	249,630
Trauma Conference 2020 – RESTATED	5,550	–	–	1,717	–	–
Training income	13,572	–	13,572	21,369	–	21,369
Sub-total for Influence and educate (community settings)	19,122	275,100	288,672	23,086	249,630	270,999
Total income from charitable activities	<u>43,827</u>	<u>1,038,500</u>	<u>1,076,777</u>	<u>23,086</u>	<u>916,000</u>	<u>937,369</u>

Income from charitable activities has been restated to more accurately reflect the vision and mission of One Small Thing.

One Small Thing

Notes to the financial statements

For the year ended 31 March 2021

4a Analysis of expenditure (current year)

	Charitable activities					
	Raising funds £	Redesign the justice system (Hope Street) and educate (prisons settings) £	Influence and educate (community settings) £	Governance costs £	Support costs £	2021 Total £
Staff costs (Note 6)	35,794	164,703	148,249	–	63,630	412,376
Travel expenses	1,288	1,742	1,884	515	3,348	8,777
Insurance costs	–	79	707	1,086	–	1,871
Delivery of trauma work in secure estate & Community Settings	–	18,137	188,032	–	–	206,169
Hope Street	–	105,550	–	–	–	105,550
Podcasts	–	–	15,038	–	–	15,038
Auditor fees	–	–	–	10,475	–	10,475
Professional fees	–	249	2,237	3,436	–	5,922
Legal Fees	–	–	–	2,166	–	2,166
Other	–	3,407	28,486	433	39,196	71,522
	37,082	293,866	384,634	18,111	106,174	839,867
Support costs	–	45,985	60,189	–	(106,174)	–
Governance costs	–	7,844	10,267	(18,111)	–	–
Total expenditure 2021	37,082	347,695	455,090	–	–	839,867

Charitable activities have been restated to more accurately reflect the vision and mission of One Small Thing

Other includes: IT costs, HR/Payroll set up costs, Marketing, Rent/Premises costs, Telephone

4b Analysis of expenditure (prior year)

	Charitable activities					
	Raising funds	Relief and rehabilitation within the criminal justice system	Promotion of social inclusion	Governance costs	Support costs	2020 Total
	£	£	£	£	£	£
Staff costs (Note 6)	20,778	89,522	68,094	8,657	15,171	202,222
Travel expenses	3,676	3,908	3,309	1,813	2,302	15,008
Insurance costs	-	-	-	1,502	-	1,502
Delivery of trauma work in secure estate	-	199,459	20,743	-	-	220,202
Hope Street	-	121,855	-	21,615	-	143,470
Podcasts	-	-	25,638	-	-	25,638
Auditor fees	-	-	-	8,940	-	8,940
Legal Fees	-	-	-	10,827	-	10,827
Other	-	1,383	-	-	31,623	33,006
	24,454	416,127	117,784	53,354	49,096	660,815
Other	-	38,265	10,831	-	(49,096)	-
Governance costs	-	41,584	11,770	(53,354)	-	-
Total expenditure 2020	24,454	495,976	140,385	-	-	660,815

Other includes: IT costs, HR/Payroll set up costs, Marketing, Rent/Premises costs, Telephone

5 Net income for the year

This is stated after charging:

	2021 £	2020 £
Auditor's remuneration (excluding VAT):		
Audit fees	9,500	7,800

6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2021 £	2020 £
Salaries and wages	342,735	80,136
Staff costs covered by donation	23,480	110,345
Social security costs	35,153	9,074
Employer's contribution to defined contribution pension schemes	11,008	2,667
	412,376	202,222

The following number of employees received employee benefits (excluding employer pension costs and employer's national insurance) during the year between:

	2021 No.	2020 No.
£70,000 – £79,999	1	1

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £220,009 (2020: £78,241), which included £23,480 of staff costs paid for by the trustee and founder as a donation (2020: £78,241).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £nil).

Nil trustee expenses were incurred during the year (2020: £281 travel expenses for 1 trustee).

7 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2021 No.	2020 No.
Raising funds	0.5	0.2
Charitable activities	3.5	1.8
Support	2.3	1.1
Governance	0.7	0.1
	7.0	3.2

8 Related party transactions

Aggregate donations from the founder of the charity, trustee Lady Edwina Grosvenor, were £2,730,704 including gift aid (2020: £287,951), which includes donations for salaries and staff expenses of £25,645 (2020: £122,598). Of this £2,200,000 was donated to support the development of the Hope Street project and £505,059 was donated to support core costs of the charity.

Family members of the founder of the charity, trustee Lady Edwina Grosvenor, donated £500,000 by way of a family charitable foundation and £62,500 as personal donation (2020: £625,000).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

9 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

10 Tangible fixed assets

Cost	Asset under construction £	Total £
At the start of the year	269,399	269,399
Additions in year	2,245,033	2,245,033
At the end of the year	2,514,432	2,514,432
Depreciation		
At the start of the year	–	–
Charge for the year	–	–
At the end of the year	–	–
Net book value		
At the end of the year	2,514,432	2,514,432
At the start of the year	269,399	269,399

Included within Assets under construction is the purchase of 29 The Avenue, Southampton and 30–32 The Avenue, Southampton (Hope Street) £425,000 and £1,300,000 respectively (2020: £283,879) which is not depreciated. The asset will be depreciated when brought into use.

All of the above assets will be used for charitable purposes.

11 Debtors

	2021 £	2020 £
Gift Aid recoverable	68,750	126,001
VAT recoverable	441,180	47,513
Trade debtors	25,754	12,089
Prepayments	38,962	38,962
Other debtors	4,725	4,725
Accrued income	275,000	–
	854,371	229,290

12 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	122,294	–
Taxation and social security	20,126	–
Accruals	71,838	141,877
Deferred income (note 13)	80,356	65,000
	294,614	206,877

13 Deferred income

Deferred income comprises £65,000 from the Ministry of Justice and training income of £15,356.

	2021 £	2020 £
Balance at the beginning of the year	65,000	–
Amount deferred in the year	15,356	65,000
Balance at the end of the year	80,356	65,000

14a Analysis of net assets between funds (current year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	12,103	1,905,503	596,826	2,514,432
Net current assets	511,300	833,687	434,540	1,779,527
Net assets at 31 March 2021	523,403	2,739,190	1,031,366	4,293,959

14b Analysis of net assets between funds (prior year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	60,000	33,180	176,219	269,399
Net current assets	80,430	575,380	329,853	985,663
Net assets at 31 March 2020	140,430	608,560	506,072	1,255,062

15a Movements in funds (current year)

	At 1 April 2020 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2021 £
Restricted funds – capital:					
Relief and Rehabilitation from within the criminal justice system:					
CHK Foundation	195,072	–		(2,392)	192,680
George Cadbury Fund	23,133	–		(62)	23,072
Westminster Foundation	–	–	–	381,074	381,074
Restricted funds – revenue:					
Relief and Rehabilitation from within the criminal justice system:					
CHK Foundation	–	–	(2,392)	2,392	–
George Cadbury Fund	–	–	(62)	62	–
Westminster Foundation	–	500,000	(39,362)	(381,074)	79,564
Ministry of Justice	5,234	–	(4,171)	–	1,063
The Julia Hans and Rausing Trust	103,847	183,400	(189,541)	–	97,706
The Dulverton Trust	–	50,000	(46)	–	49,954
The Schroder Foundation	–	30,000	–	–	30,000
Promotion of Social Inclusion:					
The Julia Hans and Rausing Trust	178,786	275,100	(277,632)	–	176,254
Total restricted funds	506,072	1,038,500	(513,206)	–	1,031,366
Unrestricted funds:					
Designated funds – capital					
Duchess of Westminster	–	–	–	342,203	342,203
Lady Edwina Grosvenor	–	–	–	1,563,300	1,563,300
Designated funds – revenue					
Duchess of Westminster	608,560	–	(157,123)	(342,203)	109,234
Lady Edwina Grosvenor	–	–	–	636,653	636,653
The Kowitz Foundation	–	–	–	5,000	5,000
The Snow Family	–	–	–	62,500	62,500
J Leon Philanthropy Council	–	–	–	20,000	20,000
Hope Street – Designated Funds	–	–	–	300	300
Total designated funds	608,560	–	(157,123)	2,287,753	2,739,190
General funds	140,430	2,840,264	(169,538)	(2,287,753)	523,403
Total unrestricted funds	748,990	2,840,264	(326,661)	–	3,262,593
Total funds	1,255,062	3,878,764	(839,867)	–	4,293,959

The narrative to explain the purpose of each fund is given at the foot of the note below.

15b Movements in funds (prior year)

	At 1 April 2019 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2020 £
Restricted funds – capital					
Relief and Rehabilitation from within the criminal justice system:					
CHK Foundation	–	350,000	(154,928)	–	195,072
George Cadbury Fund	–	30,000	(6,867)	–	23,133
Restricted funds – revenue:					
Relief and Rehabilitation from within the criminal justice system:					
CHK Foundation	–	–	–	–	–
George Cadbury Fund	–	–	–	–	–
Ministry of Justice	–	65,000	(59,766)	–	5,234
The Julia Hans and Rausing Trust	–	221,370	(117,523)	–	103,847
Promotion of Social Inclusion:	–	–	–	–	–
The Julia Hans and Rausing Trust	–	249,630	(70,844)	–	178,786
Total restricted funds	–	916,000	(409,928)	–	506,072
Unrestricted funds:					
Designated funds:					
Duchess of Westminster	–	625,000	(16,440)	–	608,560
Total designated funds	–	625,000	(16,440)	–	608,560
General funds	18,210	356,667	(234,447)	–	140,430
Total unrestricted funds	18,210	981,667	(250,887)	–	748,990
Total funds	18,210	1,897,667	(660,815)	–	1,255,062

Purposes of restricted funds

Capital – to further the objects of One Small Thing specific to the construction and development of the Hope Street Project

Westminster Foundation – To support our Redesign workstream – the way the justice system responds to women

The Julia Hans & Rausing Trust – To support our Educate and Influence workstreams

The Dulverton Trust – To support our Redesign workstream – the way the justice system responds to

The Schroder Foundation – To support our Redesign workstream – the way the justice system responds to women

Purposes of designated funds

All designated funds have been agreed by Trustees to further the objects of One Small Thing specific to the construction and development of the Hope Street project.

Transfers

Any transfers made during the year are to correctly reflect the split of reserves between capital and revenue funding.

16 Capital commitments

At the balance sheet date, the charity had committed to pay £5.4m for the construction of a new building at 30–32 The Avenue, Southampton. In addition, a further £89,000 is committed to cover fees associated with the design and service of Hope Street.

17 Post balance sheet events

One Small Thing submitted a planning application to Southampton City Council in April 2021 to refurbish and develop the first supported housing facility within the Hope Street project that will provide a blueprint for a national network of county-based facilities. These facilities will create an alternative justice system for women. The property was purchased in 2020 for £425,000. Planning approval was granted in June 2021 and works on site will commence in September 2021.

Loan financing of £320,000 was agreed in June 2021 from SASC Bank to support the purchase and refurbishment of 29 The Avenue, Southampton (Hope Street).

Lady Edwina Grosvenor has committed £3m to the Hope Street project between 2020/21 and 2021/22. £1,240,000 will be drawn down in 2021/22.

18 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.