

Company number: 11516337
Charity Number: 1180782

One Small Thing

Report and financial statements
For the year ended 31 March 2021

One Small Thing

Contents

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

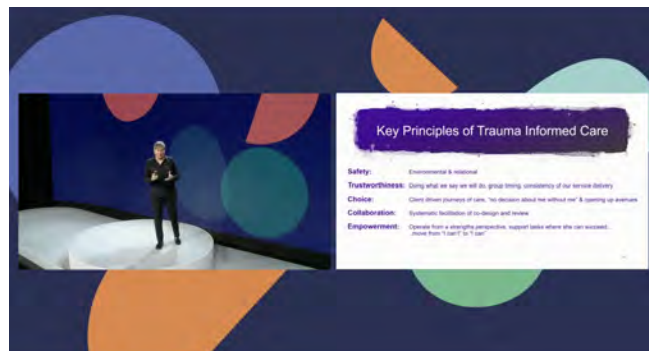
"Really valuable on all levels and perfect timing, so much more to gain and give to this process"

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.

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)

	<u>Charitable activities</u>					
	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
	<u>37,082</u>	<u>293,866</u>	<u>384,634</u>	<u>18,111</u>	<u>106,174</u>	<u>839,867</u>
Support costs	–	45,985	60,189	–	(106,174)	–
Governance costs	–	7,844	10,267	(18,111)	–	–
Total expenditure 2021	<u>37,082</u>	<u>347,695</u>	<u>455,090</u>	<u>–</u>	<u>–</u>	<u>839,867</u>

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
	<u>9,500</u>	<u>7,800</u>

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
	<u>412,376</u>	<u>202,222</u>

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
	<u>1</u>	<u>1</u>

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
	<hr/>	<hr/>
	7.0	3.2
	<hr/>	<hr/>

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

	Asset under construction £	Total £
Cost		
At the start of the year	269,399	269,399
Additions in year	2,245,033	2,245,033
	<hr/>	<hr/>
At the end of the year	2,514,432	2,514,432
	<hr/>	<hr/>
Depreciation		
At the start of the year	–	–
Charge for the year	–	–
	<hr/>	<hr/>
At the end of the year	–	–
	<hr/>	<hr/>
Net book value		
At the end of the year	2,514,432	2,514,432
	<hr/>	<hr/>
At the start of the year	269,399	269,399
	<hr/>	<hr/>

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	–
	<hr/>	<hr/>
	854,371	229,290
	<hr/>	<hr/>

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
	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.