

Company number: 11516337  
Charity Number: 1180782

# One Small Thing

Report and financial statements  
For the year ended 31 March 2022

# One Small Thing

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### For the year ended 31 March 2022

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## One Small Thing

### Reference and administrative information

For the year ended 31 March 2022

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**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.**

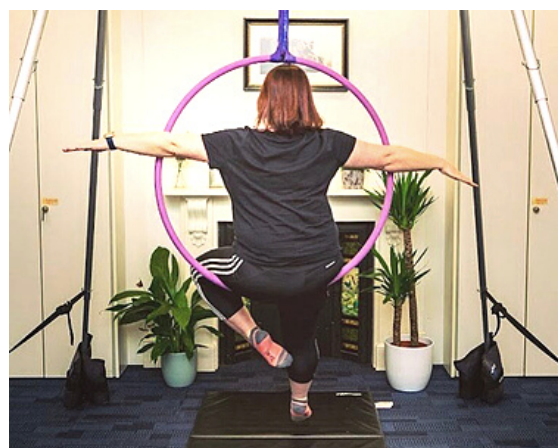
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One Small Thing's commitment to systemic change for women and their children in the justice system, has inspired us to build Hope Street.

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.

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## 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

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- 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

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### 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**

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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**

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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](http://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 £
<b>Income from:</b>							
Donations	2	2,540,000	82,777	<b>2,622,777</b>	2,793,598	–	2,793,598
Charitable activities							
Redesign the justice system (Hope Street) and educate (prisons settings)	3	22,000	1,097,123	<b>1,119,123</b>	24,705	763,400	788,105
Influence and educate (community settings)	3	108,289	411,171	<b>519,460</b>	19,122	275,100	294,222
Other		2,825	–	<b>2,825</b>	2,839	–	2,839
<b>Total income</b>		<b>2,673,114</b>	<b>1,591,071</b>	<b>4,264,185</b>	<b>2,840,264</b>	<b>1,038,500</b>	<b>3,878,764</b>
<b>Expenditure on:</b>							
Raising funds	4	73,451	–	<b>73,451</b>	37,082	–	37,082
Charitable activities							
Redesign the justice system (Hope Street) and educate (prisons settings)	4	422,781	197,724	<b>620,505</b>	112,122	235,573	347,695
Influence and educate (community settings)	4	44,071	433,800	<b>477,871</b>	177,458	277,632	455,090
<b>Total expenditure</b>		<b>540,303</b>	<b>631,524</b>	<b>1,171,827</b>	<b>326,661</b>	<b>513,206</b>	<b>839,867</b>
<b>Net income for the year</b>	5	<b>2,132,811</b>	<b>959,547</b>	<b>3,092,358</b>	<b>2,513,603</b>	<b>525,294</b>	<b>3,038,897</b>
Transfers between funds		–	–	–	–	–	–
<b>Net movement in funds</b>		<b>2,132,811</b>	<b>959,547</b>	<b>3,092,358</b>	<b>2,513,603</b>	<b>525,294</b>	<b>3,038,897</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		3,262,593	1,031,366	<b>4,293,959</b>	748,990	506,072	1,255,062
<b>Total funds carried forward</b>		<b>5,395,404</b>	<b>1,990,913</b>	<b>7,386,317</b>	<b>3,262,593</b>	<b>1,031,366</b>	<b>4,293,959</b>

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 £
<b>Fixed assets:</b>					
Tangible assets	10		<u>5,121,885</u>		<u>2,514,432</u>
			<b>5,121,885</b>		<b>2,514,432</b>
<b>Current assets:</b>					
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	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	12	<u>(148,859)</u>		<u>(294,614)</u>	
<b>Net current assets</b>			<u>2,264,432</u>		<u>1,779,527</u>
<b>Total assets less current liabilities</b>			<u>7,386,317</u>		<u>4,293,959</u>
<b>Total net assets</b>			<u><b>7,386,317</b></u>		<u><b>4,293,959</b></u>
<b>The funds of the charity:</b>	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>
<b>Total charity funds</b>			<u><b>7,386,317</b></u>		<u><b>4,293,959</b></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 £	£
<b>Cash flows from operating activities</b>				
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	
<b>Net cash provided by operating activities</b>		<b>3,542,288</b>		<b>2,501,553</b>
<b>Cash flows from investing activities:</b>				
Purchase of fixed assets	(2,607,453)		(2,245,033)	
<b>Net cash used in investing activities</b>		<b>(2,607,453)</b>		<b>(2,245,033)</b>
<b>Change in cash and cash equivalents in the year</b>		<b>934,835</b>		<b>256,520</b>
Cash and cash equivalents at the beginning of the year		1,219,770		963,250
<b>Cash and cash equivalents at the end of the year</b>		<b>2,154,605</b>		<b>1,219,770</b>
<b>Analysis of cash and cash equivalents</b>				
	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
<b>Total cash and cash equivalents</b>	<b>1,219,770</b>	<b>934,835</b>	<b>–</b>	<b>2,154,605</b>

**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	<b>2,119,654</b>	2,214,353	–	2,214,353
Gift Aid	498,256	500	<b>498,756</b>	553,600	–	553,600
Donated services	–	4,367	<b>4,367</b>	25,645	–	25,645
	<b>2,540,000</b>	<b>82,777</b>	<b>2,622,777</b>	<b>2,793,598</b>	<b>–</b>	<b>2,793,598</b>

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	<b>93,041</b>	(1,295)	–	(1,295)
Trusts & Foundations	22,000	1,004,082	<b>1,026,082</b>	26,000	763,400	789,400
Sub-total for Redesign the justice system (Hope Street) and educate (prison settings)	22,000	1,097,123	<b>1,119,123</b>	24,705	763,400	788,105
Trusts & Foundations	–	411,171	<b>411,171</b>	–	275,100	275,100
Trauma Conference	4,341	–	<b>4,341</b>	5,550	–	5,550
Training income	103,948	–	<b>103,948</b>	13,572	–	13,572
Sub-total for Influence and educate (community settings)	108,289	411,171	<b>519,460</b>	19,122	275,100	294,222
Total income from charitable activities	<b>130,289</b>	<b>1,508,294</b>	<b>1,638,583</b>	<b>43,827</b>	<b>1,038,500</b>	<b>1,082,327</b>



## 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)	–	–
<b>Total expenditure 2022</b>	<b>73,451</b>	<b>620,505</b>	<b>477,871</b>	<b>–</b>	<b>–</b>	<b>1,171,827</b>

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)

	<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	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
	<u>37,082</u>	<u>293,866</u>	<u>384,633</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)	–	–
<b>Total expenditure 2021</b>	<u><b>37,082</b></u>	<u><b>347,695</b></u>	<u><b>455,089</b></u>	<u><b>–</b></u>	<u><b>–</b></u>	<u><b>839,867</b></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

**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
	<b>648,994</b>	<b>412,376</b>

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:

	<b>2022</b>	2021
	<b>No.</b>	No.
Raising funds	0.5	0.5
Charitable activities	10.1	3.5
Support	1.2	2.3
Governance	0.3	0.7
	<hr/>	<hr/>
	12.1	7.0
	<hr/>	<hr/>

**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**

<b>Cost</b>	<b>Asset under construction £</b>	<b>Total £</b>
At the start of the year	2,514,432	<b>2,514,432</b>
Additions in year	2,607,453	<b>2,607,453</b>
At the end of the year	<b>5,121,885</b>	<b>5,121,885</b>
<b>Depreciation</b>		
At the start of the year	–	–
Charge for the year	–	–
At the end of the year	–	–
<b>Net book value</b>		
<b>At the end of the year</b>	<b>5,121,885</b>	<b>5,121,885</b>
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**

	<b>2022 £</b>	<b>2021 £</b>
Gift Aid recoverable	–	68,750
VAT recoverable	<b>92,641</b>	441,180
Trade debtors	<b>28,713</b>	25,754
Prepayments	<b>8,777</b>	38,962
Other debtors	<b>3,555</b>	4,725
Accrued income	<b>125,000</b>	275,000
	<b>258,686</b>	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
	<b>148,859</b>	<b>294,614</b>

**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
	<b>14,666</b>	<b>80,356</b>

**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
<b>Net assets at 31 March 2022</b>	<b>753,147</b>	<b>4,642,257</b>	<b>1,990,913</b>	<b>7,386,317</b>

**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
<b>Net assets at 31 March 2021</b>	<b>523,403</b>	<b>2,739,190</b>	<b>1,031,366</b>	<b>4,293,959</b>

## 15a Movements in funds (current year)

	At 1 April 2021 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2022 £
<b>Restricted funds – capital:</b>					
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
<b>Restricted funds – revenue:</b>					
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
<b>Total restricted funds</b>	<b>1,031,366</b>	<b>1,591,071</b>	<b>(631,524)</b>	<b>–</b>	<b>1,990,913</b>
<b>Unrestricted funds:</b>					
<b>Designated funds – capital</b>					
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
<b>Designated funds – revenue</b>					
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
<b>Total designated funds</b>	<b>2,739,190</b>	<b>2,239,126</b>	<b>(336,059)</b>	<b>–</b>	<b>4,642,257</b>
<b>General funds</b>	<b>523,403</b>	<b>433,988</b>	<b>(204,244)</b>	<b>–</b>	<b>753,147</b>
<b>Total unrestricted funds</b>	<b>3,262,593</b>	<b>2,673,114</b>	<b>(540,303)</b>	<b>–</b>	<b>5,395,404</b>
<b>Total funds</b>	<b>4,293,959</b>	<b>4,264,185</b>	<b>(1,171,827)</b>	<b>–</b>	<b>7,386,317</b>

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 £
<b>Restricted funds – capital</b>					
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
<b>Restricted funds – revenue:</b>					
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
<b>Total restricted funds</b>	<b>506,072</b>	<b>1,038,500</b>	<b>(513,206)</b>	<b>–</b>	<b>1,031,366</b>
<b>Unrestricted funds:</b>					
<b>Designated funds – capital</b>					
Duchess of Westminster	–	–	–	342,203	342,203
Lady Edwina Grosvenor	–	–	–	1,563,300	1,563,300
<b>Designated funds – revenue</b>					
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
<b>Total designated funds</b>	<b>608,560</b>	<b>–</b>	<b>(157,123)</b>	<b>2,287,753</b>	<b>2,739,190</b>
<b>General funds</b>	<b>140,430</b>	<b>2,840,264</b>	<b>(169,538)</b>	<b>(2,287,753)</b>	<b>523,403</b>
<b>Total unrestricted funds</b>	<b>748,990</b>	<b>2,840,264</b>	<b>(326,661)</b>	<b>–</b>	<b>3,262,593</b>
<b>Total funds</b>	<b>1,255,062</b>	<b>3,878,764</b>	<b>(839,867)</b>	<b>–</b>	<b>4,293,959</b>



**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.