One To One (Enfield)

(A Company limited by guarantee)

Report and Financial Statements

Year ended 31 March 2026

Charity number 1061507

Company number: 3324923 (England & Wales)

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Organisational Information

Charity number:	1061507
Company number:	3324923
Registered Office:	2 Farm Road, London, N21 3JA
Bankers:	Metro Bank, Enfield Town

Board of Trustees

Chair:	Paul Lehrian
Trustees and Directors:	Victor Chanaryn
	Elizabeth Johnstone Taoushanis (resigned 15th September 2025)
	Gill Ford
	Andrew Wilkes
	Sabrina Hammer
Treasurer:	Clive Head
Company Secretary:	Andrew Harrington (resigned 31st December 2025)
	Donna Nicholas (appointed 1st January 2026)

Key Management Personnel:

Finance Lead:	Andrew Harrington (resigned 31 December 2025)
	Maya Kemp (appointed 1 January 2026)
Chief Executive Officer:	Fiona Jackson
	Andrew Harrington (job share until 31 December 2025)

One To One (Enfield) Report of the Trustees for the Year Ended 31 March 2026

Trustees' Report

The Trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31 March 2026 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the charity's Memorandum and Articles of Association, and the Charities SORP (FRS 102), second edition 2019.

Objectives and Activities

The charity's objects, desired outcomes and related activities are:
Objective 1 To assist and relieve people with learning difficulties living in Enfield (in the interests of social welfare) to become active members of the community.
Objective 2 To educate the public as to the difficulties encountered by people with learning difficulties and the advantages of integrating such people into the general community.

Delivery of Community Projects April 2025 – March 2026

Our community projects during 2025/26 supported the delivery of these objectives. We are grateful to the following funders. The amounts below describe the project awards and funding arrangements, rather than solely the income recognised during the financial year:

- The Big Lottery – Let's Speak Out (£46,683)
- National Lottery Awards for All – Choir (£10,000)
- London Borough of Enfield – Enfield Autism Hub (£35,162) Finished May 2025
- United Community Assistance Network (UCAN) (£35,000) started 2 June 2025
- Local Enfield Advocacy Partnership (LEAP) (£15,750) started 2 June 2025
- Groundworks – Cycling and walking (£3,000)
- Robert McAlpine Health and Well Being (£10,000) Finished December 2025
- Safer Neighbourhoods (£2,400) Finished September 2025
- Thomas Wall – literacy to employment (£5,000) Finished December 2025
- Sport England (£13,999) Finished January 2025
- Lloyds Foundation – Core (£25,000)
- Asda (£600) finished December 2025
- Cash 4 Clubs (£2,000) finished September 2025
- London Marathon (£24,033) started January 2026

Let's Speak Out - Funded by the Big Lottery Community Fund

We host the Enfield Learning Difficulties and Autism Council. These are elected representatives speaking up on behalf of their peers and working with the Local Borough of Enfield, Transport for London, and NHS providers, and others, on matters related to disability awareness training, transport, housing, and care.

This project is funded by a grant from the National Lottery Community Fund.

The LDAC meets monthly. Councillors continued their representation at local and London-wide meetings, for example, Enfield Steering Group, Transport for London, Learning Disability Partnership Board, Hate Crime, and Safeguarding. Councillors in addition were represented at the London Ambulance Service group.

National Lottery Awards for All

Lottery awards for all have allowed us to develop the number of people within the choir and expand the number of places the choir has performed at. This award has helped us to perform at the Royal Free Hospital, Chase Farm Hospital, Westminster University as well as Edmonton Shopping Centre and other local venues. In addition, through the expertise of our music therapist, we provided autism specific small music groups.

Let's Make Enfield Autism Friendly and Develop a Peer Support Hub - Funded by LBE

The Adult Autism Hub wound down to make way for the new London Borough of Enfield Adult Social Care Prevention and Early Intervention Contracts which started on the 2 June 2025. These new contracts are now delivered through UCAN and LEAP.

Under the previous contract, we held a successful conference attended by members, professionals and parents, focusing on employment opportunities for autistic adults in Enfield. Our staff and volunteers helped the day run smoothly. We welcomed role models who described how they had successfully applied for roles and developed their careers.

We continued to provide both individual appointments during April and May 2025 and three monthly peer support groups, one monthly evening group run with our partner ENAS. We transitioned to our new contracts ensuring that service users' experience was not impacted.

One To One continued to support Enfield National Autistic Society throughout the year until March 2026. We continue to ensure autistic individuals are represented and have their voices heard in the community within our new contractual requirements.

UCAN - United Community Assistance Network

At the beginning of June 2025 after a rigorous tendering process, we entered a partnership to support the delivery of the London Borough of Enfield Adult Social Care Prevention and Early Intervention Contract. Within the partnership we work with Age UK (as lead provider), Bread n Butter, Mind in Enfield and Barnet, Middlesex Association for the Blind, Wellbeing Connect Services, and Cooking Champions to improve the lives of Enfield residents.
Within this partnership we welcome new members and develop care plans for all individuals, follow up to assess and monitor progress, chair the autism strategy group, provide an annual autism conference and deliver activities in collaboration with partners. Following the cooking sessions members were awarded certificates to mark their achievements.

LEAP - Local Enfield Advocacy Partnership

Within the same tendering process, we were successful in becoming part of a second collaboration with Mind in Enfield and Barnet (as lead provider), Precious Moments, Enfield Carers, Citizens Advice Bureau, Enfield Voluntary Association and Middlesex Association for the Blind. Within this partnership we advise new and current members through both drop-in sessions and structured appointments signposting to suitable supportive services and organisations. This contract also enables us to work with the learning disability service and North London Hospice to provide End of Life Planning Advice.

Cycling and Walking – Funded by Groundworks

Linking to promoting health and well-being and staying active we delivered activities within our second year of funding to provide cycling and walking groups in local parks.

This project has been very successful and popular, allowing walking groups and cycling sessions throughout the year. Our equipment is loaned through the London Borough of Enfield, and we are delighted to be utilising Bush Hill Park for our cycling sessions. Walking groups are arranged both within the Borough as well as more extensively across London.

Health and Well Being - Funded by Robert McAlpine

Robert McAlpine awarded us a further grant to promote health and well-being throughout our membership. During the year we provided many workshops with the Royal Free Hospital, Chase Farm Hospital, See Ability, Healthwatch, GP services, MIND and Community nursing providing a range of informative sessions to improve our members' awareness of how to ensure they live healthy lives.

We also worked with North London Hospice on its "Living Well" project, helping members make the most of life while planning for end-of-life care. The project received positive feedback from participants.

Safer Neighbourhoods – Keeping Safe in Enfield

The project from the previous year ran on to provide workshops during summer 2025 to keep members safe and to prevent and raise awareness of financial scams. We are particularly grateful to Barclays Bank who provided expertise to support our sessions.

Literacy for Employment Project – Funded by Thomas Wall

Throughout 2025, with the support from an external specialist literacy teacher, drama teachers and the management team, we continued to develop literacy skills for a group of members. Participants developed the tools to apply for both paid and voluntary employment including filling in application forms and attending interviews. At the end of the year, we were successful in increasing the number of members who felt confident in applying for employment and taking part in voluntary work.

Getting Members Moving – Sport England

This project started in early 2025 and we aimed to increase levels of activity within the learning disabled and autistic population in Enfield and show a demonstrative improvement in both the mental and physical health of this population. We provided a wide range of sports and general fitness activities every week throughout the year, across 6 different venues both within the Borough and elsewhere.
During the year we established sustainable relationships with Barnet and Southgate college and Tottenham Hotspur Foundation to continue to support future increased sporting activities for all our members. This funding also allowed us to provide transport so that a group of members could participate in the Rotary Games last October.

LLOYDS FOUNDATION

One To One continued to benefit from the grant from Lloyds Foundation for core costs as well as external consultancy support to address senior management development, Board Governance and analysis and support for data management.

ASDA

Our grant from Asda was utilised and has been very much appreciated by all our members as it allowed us to reinstate regular art groups and workshops at St Aldhelms Church on a Wednesday.

SPORTED - CASH 4 CLUBS

Our grant further advanced the ability of One To One to increase the range of sports and fitness activities offered. Throughout the year the funding from Sport England and Cash 4 Clubs combined gave us the ability to offer Yoga, Zumba, Table Tennis, Keep fit, Boccia, Darts, Walking Groups and Dance activities.

LONDON MARATHON

Towards the end of 2025, we secured three years of funding from the London Marathon Foundation to employ a part-time sports specialist. The specialist can manage our activity leads and has the experience and qualifications to deliver fitness sessions, reducing the need to commission external expertise. In January 2026, we surveyed our membership to understand current fitness levels and barriers to exercise. Using that knowledge, One To One established a minimum of three hours of activity each week, including football, swimming, gardening, basketball, bowling and sports days, alongside other activities.

Thank you:

Our thanks go to our small but dedicated army of volunteers and committed staff who have ensured that all projects have been delivered successfully at a time of great change within the charity.

This year has seen another increase in members' demands, cost of living difficulties, stress and angst.

The demand from younger autistic adults marks a real shift in the way that the Charity has needed to respond to members' needs. Community engagement and representation continues to be vital to ensure funds are raised through the generosity of our local community, events, and activities. We thank local organisations and individuals for their unwavering generosity of time and funds, especially The Ridgeway Tavern Manager and Staff, the Tuesday Club, Women's Institute Members, Enfield Chase Rotary Clubs, St Paul's school as well as other schools, and local businesses.

Structure, Governance and Management

Keeping One To One (Enfield) open and well run

The Board oversees leadership, governance, risk management and safeguarding, supported by plans designed to ensure that the charity continues to fulfil its charitable aims.

Trustee Board

Throughout 2025/26 we have continued to develop and strengthen our Board. We still aim for 60% of the Board to have lived experience.

Our three sub-committees are Finance and Fundraising, the Members' Council, and Research and Development. The Research and Development sub-committee was established in March 2025.

The Board signs off the annual plan and instructs our Chief Executive to find funds to do the work.

Membership Voice

The Members' Council was set up Autumn 2023. It reports to the Board. This committee has 12 members as representatives. They, along with the CEO, work on developing the annual plan and review / support existing project delivery. Our Chair also chairs this committee.

Legal Obligations

Donna Nicholas is our Company Secretary and ensures that Companies House and Charity Commission returns are kept up to date. The Board receives updates and discusses relevant legal and regulatory matters, including employment law and health and safety.

Managing Risk and Adult Safeguarding

The Board recognises that the organisation faces a range of risks. There are risks to individuals, for example, service users, volunteer members, the public and our staff; and there are risks to our organisation.

Following the departure of the trustee who led safeguarding, Fiona Jackson took responsibility for coordinating safeguarding oversight. Board adviser Em Lowe was appointed to assist the Chief Executive in overseeing safeguarding effectively.

Reserves Policy

The Trustees agreed to a reserves policy, setting a level of Designated Fund which is reviewed annually. The charity has unrestricted funds secured for a minimum of three months and maximum five months' running costs. This was achieved throughout the year.

Staffing

We employ a small team to run the office, support members in their events, and engage in activities.

Statement of Trustees' Responsibilities and Corporate Governance

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

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the situation of the charitable company and of the incoming resources and application of resources, including income and expenditure, of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Information provided to the independent examiner

In approving this report, the trustees acknowledge their responsibility to provide the independent examiner with the accounting records, information and explanations needed to carry out the examination.

- The trustees are responsible for making the independent examiner aware of relevant information concerning the charity's accounts.
- The trustees are also responsible for responding to enquiries raised during the independent examination.

By order of the Board of Trustees

CM Head

Clive Head (Treasurer)

Date: 20/10/2026

Harquist Business Solutions

Independent Examiner's Report to the Trustees of One to One (Enfield)

Registered Charity Number: 1061507
Company Registration Number: 03324923
For the year ended 31 March 2026

Responsibilities and basis of report

I report to the charity trustees on my examination of the accounts of One to One (Enfield) for the year ended 31 March 2026.

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

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 145 of the Charities Act 2011.

In carrying out my examination, I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent Examiner's Statement

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

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

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

Signed: *S J Lovell*

Name: Stuart Lovell

Harquist Business Solutions

Address: 23 Forest Road, Hartwell. NN7 2HE

Date: 21st October 2026

23, Forest Road, Hartwell, Northamptonshire. NN7 2HE 07511 324258 stuart@harquist.co.uk

One To One (Enfield) Statement of Financial Activities for the Year Ended 31 March 2026

	Note	Unrestricted 2025/26 £	Restricted 2025/26 £	Designated 2025/26 £	Total 2025/26 £	2024/25 RESTATED £
Income and endowments from						
Donations and grants	2	59,250	39,779	-	99,029	109,058
Charitable activities	3	1,342	76,113	-	77,455	108,227
Other trading activities		-	-	-	-	-
Investments	4	904	-	-	904	851
Other	18	45,684	337	-	46,021	365
Total income		**107,180**	**116,229**	**-**	**223,409**	**218,500**
Expenditure on						
Charitable activities	5	98,334	108,635	-	206,968	171,633
Raising funds	5	7,569	-	-	7,569	30,408
Total expenditure		**105,903**	**108,635**	**-**	**214,537**	**202,041**
Net income / (expenditure)		**1,277**	**7,595**	**-**	**8,872**	**16,460**
Net movement in funds		**1,277**	**7,595**	**-**	**8,872**	**16,460**
Reconciliation of funds						
Total funds brought forward	15	31,866	90,441	37	122,344	105,884
Total funds carried forward	**10**	**33,143**	**98,035**	**37**	**131,216**	**122,344**

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure amounts above relate to continuing activities.

The notes to the accounts form part of these financial statements. The 2024/25 comparatives are RESTATED; see Note 15.

One To One (Enfield) Balance Sheet as at 31 March 2026

	Note	2025/26 £	2024/25 RESTATED £
Fixed assets			
Tangible fixed assets		-	-
Current assets			
Debtors and prepayments	8	16,073	6,839
Cash at bank and in hand		161,323	172,327
Total current assets		**177,396**	**179,166**
Creditors due within one year	9	(4,042)	(56,822)
Net current assets		**173,354**	**122,344**
Deferred income as reported	17	(42,138)	-
Total net assets or liabilities		**131,216**	**122,344**
The funds of the charity			
Restricted income funds	10	98,035	90,441
Unrestricted funds	10	33,143	31,866
Designated funds	10	37	37
Total charity funds		**131,216**	**122,344**

For the year ended 31 March 2026, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.
The members have not required an audit of the accounts for the year in accordance with section 476 of the Companies Act 2006.
The directors acknowledge their responsibilities under the Companies Act 2006 for maintaining accounting records and preparing accounts.
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The notes to the accounts form part of these financial statements. The 2024/25 comparatives are RESTATED; see Note 15.

Approved by the Board of Trustees on: 20/10/2026

Clive Head

Trustee and director / Treasurer, on behalf of the Board

Fiona Jackson

Chief Executive Officer

Notes to the Accounts

1. Accounting Policies

Basis of Preparation

The financial statements have been prepared in accordance with the Charities SORP (FRS 102), second edition 2019, FRS 102 and the Charities Act 2011. The charity is a charitable company and the accounts are prepared under the Companies Act 2006. The 2024/25 comparative figures have been restated as explained in note 15. Amounts are presented in pounds sterling and rounded to the nearest pound. Totals are calculated before rounding, so small rounding differences may occur.

One To One (Enfield) meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Preparation of the Accounts on a Going Concern Basis

One To One (Enfield) reported a surplus of £8,872 for the year. The trustees consider that the charity has sufficient resources to continue its activities and meet its financial obligations for at least 12 months from the date these accounts are approved. Accordingly, the financial statements have been prepared on a going concern basis.

Income Recognition

Grant and donation income is recognised when the charity is entitled to the income, receipt is probable and the amount can be measured reliably. Income subject to conditions that limit recognition is deferred until those conditions are met. Unconditional contributions towards core costs are recognised in full when entitlement arises.

Where evidence of an earlier entitlement date is unavailable, the receipt date is used as the first evidenced date of entitlement, subject to review if further grant documentation becomes available. Deferred income is disclosed in note 17.

Donated Services and Facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item 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), general volunteer time is not recognised — for more information about their contribution refer to the Trustees' annual report.

On receipt, donated 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.

Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the Trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Charity's work or for specific projects being undertaken by the Charity.

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 comprise all costs attributed to the fundraising activities undertaken, including support costs.
- Expenditure on charitable activities includes the costs of information and support events and other educational activities 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.

Tangible Fixed Assets

Tangible fixed assets are recorded at cost, including incidental costs of acquiring the asset. Depreciation is provided so as to write off the cost of the fixed asset, less its estimated residual value, over their expected useful lives. All assets costing more than £500 are capitalised.

Debtors

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

Cash at Bank and in Hand

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

Creditors and Provisions

Creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The charitable company is exempt from taxation under sections 466 to 493 of the Corporation Tax Act 2010.

Pensions

The charitable company offers a stakeholder scheme and makes contributions equivalent to 5% of employees' gross salary. These are charged in the SOFA as incurred.

2. Income from Donations and Grants

Income category	Unrestricted 2025/26 £	Restricted 2025/26 £	Total 2025/26 £	2024/25 RESTATED £
Donations and grants excluding research	34,050	20,271	54,321	62,658
Trusts and foundations	25,200	19,508	44,708	46,400
Total	**59,250**	**39,779**	**99,029**	**109,058**

2025/26 funding detail

Funder / income stream	Unrestricted £	Restricted £	Total £
Anton Jurgens Charitable Trust	10,000	-	10,000
University of Westminster	-	2,305	2,305
NHS England	-	6,970	6,970
National Lottery	-	4,871	4,871
London Borough of Enfield	-	6,125	6,125
Inclusion London	1,000	-	1,000
Garfield Weston Foundation	10,000	-	10,000
Donations	13,050	-	13,050
Trusts and foundations	25,200	19,508	44,708
Total	**59,250**	**39,779**	**99,029**

Trusts and foundations income

Funder	Unrestricted 2025/26 £	Restricted 2025/26 £	Total 2025/26 £
Lloyds Bank Foundation	25,000	-	25,000
The Old Enfield Charitable Trust	200	-	200
North Central London - Free Flow Music	-	4,000	4,000
The Baily Thomas Charitable Fund	-	7,000	7,000
The Robert McAlpine Foundation	-	2,500	2,500
The London Marathon Foundation	-	6,008	6,008
Total trusts and foundations	**25,200**	**19,508**	**44,708**

2024/25 funding detail RESTATED

Funder / income stream	2024/25 RESTATED £
LB Enfield — other receipts	10,400
Postcode Society Trust	25,000
Sport England	13,999
Robert McAlpine Foundation	10,000
Thomas Wall Trust	5,000
Groundwork London	3,400
Sported / Cash4Clubs	2,000
Charities Trust	1,000
Lloyds Bank Foundation	25,000
Donations	13,259
Total	**109,058**

3. Income from Charitable Activities

Income stream	Unrestricted 2025/26 £	Restricted 2025/26 £	Total 2025/26 £	2024/25 RESTATED £
Enfield Voluntary Action	-	2,400	2,400	-
Age UK	-	29,167	29,167	-
MIND	-	13,117	13,117	-
National Lottery / Big Lottery Fund	-	21,430	21,430	42,527
Memberships, trips and activities	1,342	-	1,342	-
S Blundell - research income	-	10,000	10,000	5,000
City Bridge Trust	-	-	-	23,950
LB Enfield - Autism Contract	-	-	-	36,750
Total	**1,342**	**76,113**	**77,455**	**108,227**

4. Income from Investments

	Unrestricted 2025/26 £	Restricted 2025/26 £	Total 2025/26 £	2024/25 RESTATED £
Bank interest receivable	904	-	904	851
Total	**904**	**-**	**904**	**851**

5. Analysis of Expenditure on Charitable Activities

Expenditure	Unrestricted 2025/26 £	Restricted 2025/26 £	Total 2025/26 £	2024/25 RESTATED £
Direct project costs	1,359	108,227	109,587	83,576
Support costs	93,159	407	93,566	85,319
Governance costs	3,816	-	3,816	2,738
Total charitable expenditure	**98,334**	**108,635**	**206,968**	**171,633**
Raising funds	7,569	-	7,569	30,408
Total expenditure	**105,903**	**108,635**	**214,537**	**202,041**

5a. Support Cost Allocation

Support cost	2025/26 £	2024/25 RESTATED £
Printing, stationery, postage and advertising	2,624	993
Other office costs	1,063	11,511
Bank fees	9	111
Platform fees	60	1,860
Insurance	1,021	1,480
Telephone	2,901	1,661
IT support and consumables	3,333	4,066
Subscriptions	108	-
Rent, rates and utilities	13,754	12,971
Repairs and maintenance	3,600	-
Staff costs	63,291	48,483
Travel and subsistence	1,451	1,988
Trustee expenses	350	193
Total support costs excluding governance	**93,566**	**85,319**

6. Governance Costs

Governance cost	2025/26 £	2024/25 RESTATED £
Audit and accountancy fees	1,500	-
Independent examination fees	75	1,800
Legal, professional and filing fees	1,226	13
Board secretarial and other governance costs	1,015	925
Total	**3,816**	**2,738**

7. Trustee Expenses

Trustee expenses totalled £350 (2024/25 RESTATED: £193). These were reimbursements of travel expenses incurred in attending board meetings and carrying out trustee duties. They are included within support costs in Note 5a.

8. Debtors

Debtors and prepayments	2025/26 £	2024/25 RESTATED £
Net wages control debit	961	-
HMRC control debit	908	-
Salary-sacrifice control debit	815	130
Pension control debit	-	1,709
Other debtors	-	5,000
Accrued income	12,685	-
Prepayments	704	-
Total	**16,073**	**6,839**

The HMRC debit represents overpayments in January and March. In addition the net wages control debit is made up of payments to staff and is under investigation.

9. Creditors: Amounts Falling Due Within One Year

Creditors due within one year	2025/26 £	2024/25 RESTATED £
Trade creditors	897	15,794
PAYE control	-	14,439
Net wages control	-	20,310
Pension creditor	482	-
Accruals	2,187	6,280
Square balance	476	-
Total	**4,042**	**56,822**

The accruals balance is made up of invoices paid after year end that relate to the 2025/26 financial year and includes governance costs.

10. Analysis of Net Assets Between Funds

	Unrestricted 2025/26 £	Restricted 2025/26 £	Designated 2025/26 £	Total 2025/26 £
Fixed assets	-	-	-	-
Current assets	35,977	141,382	37	177,396
Current liabilities	(2,834)	(1,209)	-	(4,042)
Deferred income	-	(42,138)	-	(42,138)
Total	**33,143**	**98,035**	**37**	**131,216**

2024/25 comparative net assets RESTATED

Fund	2024/25 RESTATED £
Unrestricted funds	31,866
Restricted funds	90,441
Designated funds	37
Total net assets	**122,344**

11. Related Parties

One To One (Enfield) is a user-led organisation, and the majority of its Management Committee are users of the service. Services provided to trustees who are service users are available on the same basis as those provided to other eligible users, with no preferential treatment. Reimbursement of trustees' travel expenses is disclosed in Note 7.

12. Lease Commitments

Commitment	Original terms (2023) £	2025/26 total £	2024/25 RESTATED £
Annual rent	7,800	12,654	12,654
Rent over 60-day notice period	1,300	2,109	2,109

13. Contingent Liabilities

The charity contributes to pension arrangements for staff. A potential withdrawal liability of £37, arising from the scheme deficit reported at 30 September 2019, remains at 31 March 2026. This amount would become payable if the charity withdrew from the scheme.

14. Review of Historical Balances

Following identification of prior-period errors, the charity extended its review of balances brought forward from earlier years, including items previously held under investigation. The review covered HMRC, net wages and pension control accounts, other debtors and accruals. Historical mispostings and entries incorrectly attributed to pensions were corrected. Balances were written off or released where the review established that they did not represent recoverable assets or valid outstanding obligations. The net effect reported within other income is set out below. These adjustments relate to historical accounting records and do not represent new funding or cash receipts.

The net credit to other income arising from the review of historical balances was £44,637.

15. Restatement of 2024/25 Comparatives

The 2024/25 comparative figures have been restated following the identification of errors in the prior-year financial information during the charity's finance transformation project and migration from QuickBooks to Xero. The review identified historical posting and classification errors affecting income, expenditure and the allocation of balances between restricted and unrestricted funds.

Identification of these errors prompted further investigation of outstanding balances carried forward from earlier periods, including items previously under investigation. This included HMRC, net wages and pension control balances, other debtors and accruals. Incorrect postings were corrected, and balances were written off or released where the review established that they did not represent recoverable assets or valid outstanding obligations.

The quantified prior-period corrections are shown below and are reflected retrospectively in the comparative statement of financial activities, balance sheet and opening funds for 2025/26, in accordance with FRS 102 Section 10. Adjustments arising from the wider review of historical balances are described in notes 14 and 18.

Effect on the statement of financial activities

Line item	Previously presented £	Adjustment £	2024/25 RESTATED £
Donations and grants	102,158	6,900	109,058
Charitable activities income	103,227	5,000	108,227
Investment income	173	678	851
Other income	10	355	365
Total income	**205,568**	**12,932**	**218,500**
Charitable expenditure	200,173	(28,540)	171,633
Raising funds	-	30,408	30,408
Governance outside original activity subtotal	1,800	(1,800)	-
Total expenditure	**201,973**	**68**	**202,041**
Net income	3,595	12,865	16,460

The comparative expenditure presentation has been reclassified so that governance costs of £2,738 are included within charitable activities and fundraising costs of £30,408 are reported separately. These classifications and the associated adjustments are shown in the table above.

Effect on the balance sheet at 31 March 2025

Line item	Previously presented £	Adjustment £	2024/25 RESTATED £
Current assets	177,326	1,840	179,166
Creditors due within one year	67,846	(11,024)	56,822
Deferred income	-	-	-
Net assets and total funds	**109,480**	**12,864**	**122,344**
Unrestricted funds	160,128	(128,262)	31,866
Restricted funds	(50,685)	141,126	90,441
Designated funds	37	-	37

Opening funds at 1 April 2024 were £105,884, comprising unrestricted funds of £98,115, restricted funds of £7,732 and designated funds of £37. Restated closing funds at 31 March 2025 were £122,344 and form the opening funds for 2025/26.

16. Staff Costs

Staff cost	2025/26 £	2024/25 RESTATED £
Gross salaries	126,738	100,396
Employer National Insurance	10,594	5,234
Employer pension contributions	1,324	1,119
Termination award	-	1,500
Total	**138,656**	**108,250**

The average number of employees during the year was 15 (2024/25: 10).

17. Deferred Income

Deferred income comprises grants received in advance for the programmes listed below. Income is recognised as the relevant performance or time-related conditions under the funding agreements are met, in accordance with the income recognition policy in Note 1.

Deferred income	2025/26 £
Balance brought forward	-
Amounts released to income	-
Income deferred during the year	42,138
Balance carried forward	**42,138**

Deferred income by programme (Note 17 continued)

Programme	£
Awards for All	14,613
Groundworks	2,000
London Marathon	18,025
RM - Health and Wellbeing	7,500
Total	**42,138**

18. Other Income

Other income	Unrestricted 2025/26 £	Restricted 2025/26 £	Total 2025/26 £	2024/25 RESTATED £
Other income as reported	45,684	337	46,021	365

Other income includes non-cash adjustments arising from the review of historical balance-sheet accounts. These adjustments are disclosed separately from grants and donations because they do not represent additional funding received.

19. Accrued Income

Programme	£
LEAP	3,935
UCAN	8,750
Total	**12,685**