

Registered charity number: 1081726

One in Four (London)

Trustees' Report and Audited Financial Statements

For the year ended 5 April 2021



One in Four (London)
Year ended 5 April 2021
Registered charity number: 1081726

TRUSTEES' REPORT FOR THE YEAR ENDED 5 APRIL 2021

Trustees

Diane Ovenden *Chair*
Linda Dominguez *Voluntary Director*
Christiane Sanderson
Anne Marie Dean (appointed 16 May 2019)
Simon Cook (appointed 28 May 2020)

Principal and registered office

219 Bromley Road, Bellingham, London SE6 2PG

Independent auditors

Harmer Slater Ltd, Salatin House, 19 Cedar Road, Sutton, Surrey SM2 5DA

Bankers

CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ
National Westminster Bank plc, 13 Stratheden Parade, Old Dover Road, Blackheath, London SE3 7SY

Trustees personal message

The Trustees of One in Four (London) record their thanks to all the staff for the achievements of 2020/21 and are grateful for their continued and dedicated loyalty to their clients and the organisation.

The Trustees confirm that the financial statements of the charity comply with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice, applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Method of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the constitution.

Organisational structure and decision making

The Trustees meet regularly to oversee and review the governance and business and to strengthen the management arrangements for the organisation. The charity seeks to move forward by building on and developing increased expertise whilst seeking to secure funding which will broaden its financial base and secure stability for the future.

Risk management

The Trustees continually assess the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and believe that adequate procedures are in place to minimise exposure to these major risks.

One in Four (London)

Year ended 5 April 2021

Registered charity number: 1081726

TRUSTEES' REPORT FOR THE YEAR ENDED 5 APRIL 2021 (continued)

Structure, governance and management constitution

The charity is constituted under a Charity Commission Scheme dated 25 July 1999, updated with a new constitution dated 2 November 2017 and is a registered charity number 1081726. The principal object of the charity is to provide support for the relief of the mental and physical distress of people who have experienced sexual abuse and to advance the education of the public in the nature of sexual abuse and its effect on those who have been subject to it. There have been no changes in the objects since the last annual report.

Subject to the overall governance and strategic direction of the Trustees, day-to-day delivery and coordination has continued to be provided by the effective cooperation and skilled services of all our volunteers, under the direction of a Volunteer Director.

Financial review

The charity relies on grants to fund its work which are liable to fluctuation from year to year. Principal financial management policies will be found in note one of the notes to the financial statements. Trustees regard the careful and responsible management of the charity's resources as a primary responsibility. A summary of the charity's performance will be found in the Statement of Financial Activities on succeeding pages.

COVID – 19 & Going Concern

The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charitable company to continue as a going concern. The Trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. As in previous years, the charitable company's ability to continue as a going concern is dependent on its success in raising funds from the government, other public authorities and donations, none of which can be guaranteed. The Trustees remain in regular contact with sponsoring public authorities and government departments to secure ongoing financial support for the charitable company's operations going forward. The main funders have continued supporting the charity, and the charity has received significant additional funding to cover costs arising from the impact of COVID-19 and to make up for income shortfalls as workshops and work in schools were severely curtailed. Accordingly, the Trustees have determined there are no material uncertainties as to the charitable company's ability to continue as a going concern in the foreseeable future and therefore believe it remains appropriate to prepare the financial statements on a going concern basis.

Events after the Reporting Period

There have been no significant events between the year end and the date of approval of these financial statements which would require a change to, or disclosure in, the financial statements other than the ongoing effects of the outbreak of the contagious disease COVID-19. This remains an emerging global risk for all individuals and entities. It is not clear for how long the current outbreak will last or how much more extensive it will become, or the further

One in Four (London)

Year ended 5 April 2021

Registered charity number: 1081726

TRUSTEES' REPORT FOR THE YEAR ENDED 5 APRIL 2021 (continued)

measures that will be taken by governments and others to seek to control the outbreak and its impact. The Trustees continue to monitor this situation closely.

Reserves policy

Our policy is to maintain sufficient reserves to cover the running costs of the organisation for three months.

Public benefit

The charity's work by definition is of considerable benefit to the public. A detailed account follows in the Trustees' report.

A SUMMARY OF OUR SERVICES

Director's message

The need for specialist support and resources increases year by year, as the extent of childhood sexual abuse and violence is more understood. Finally, survivors are being heard and more focus on gathering statistics about this terrible crime is being gathered by a number of agencies.

This past financial year has been dominated by the COVID-19 pandemic and a series of lockdowns. In response to the initial lockdown announced on 16th March 2020, all face to face support was suspended. The Trustees adapted operations to ensure continuing specialist support for victims and survivors of sexual abuse and sexual violence, offering a range of remote support to meet the needs of clients mainly by telephone and video calls. The charity received significant funding during this period to set up a telephone helpline, which proved very successful. Funding was also received, in the form of a Hardship Grant, to enable clients who could no longer afford to make donations, to continue with therapy.

Despite COVID restrictions, we continued to work with under 18s in school settings, providing support to pupils, teachers, ancillary staff, parents and carers.

One in Four's counselling service is the core work; however, we also offer a holistic approach to therapy. Client workshops form part of our psychoeducational interventions and it has been proven that clients who attend these workshops often move forward with the process of therapy at a quicker rate. In the last year we had to suspend these workshops, but we are hopeful they can be reinstated in this current financial year.

We are extremely grateful to our funders: the **City Bridge Trust**, for supporting the salaried post of Clinical Co-ordinator for three years; **The Bromley Trust**, who have continued to support funding some of our core costs; **The London Community Foundation**, for providing funding to establish the telephone helpline; **City Bridge Trust TNLCF Covid-19 Response Fund** for advocacy support and a Hardship Fund; **MOPAC/MoJ(Covid Extraordinary Funding)** and **The National Lottery** for providing funding to enable the telephone helpline to continue operating throughout the year plus a contribution to the Hardship Fund; **CAF Charities Aid Coronavirus Emergency Fund** for supporting the salary costs of office admin staff and a contribution to the Hardship Fund; and **Yellow Heart Trust** for supporting counselling.

One in Four (London)
Year ended 5 April 2021
Registered charity number: 1081726

TRUSTEES' REPORT FOR THE YEAR ENDED 5 APRIL 2021 (*continued*)

The Trustees and management would like to place on record their thanks for the valuable work our volunteers do that makes such an incredible difference to peoples' lives.

Linda Dominguez

Why is One in Four needed?

Childhood sexual abuse is a major emotional and psychological trauma that impacts on an individual's mental and physical health and social wellbeing. Sexual abuse is not only about the sexual acts in the past: it sets off an internal process, which continues over many years. It is a crime affecting millions of people that largely remains hidden.

The cost of childhood sexual abuse has resulted in massive health and economic costs, both to survivors and society, but is often unrecorded in clinical or statistical data.

For children, sexual abuse leads to fear, confusion and shame and most become ensnared in a web of deception, secrecy and silence. The trauma sets off a neurological response of fight, flight or freeze that becomes embedded in the child-survivor's nervous system and is susceptible to retriggering at any time. If untreated the trauma leads to significant and complex problems in adult life including mental health issues, difficulties with relationships, substance abuse, eating disorders, self-harm and suicidal behaviour. Trauma symptoms include flashbacks, recurrent nightmares, anxiety, panic attacks and dissociation. For some, sexual abuse is a life sentence making survivors more vulnerable to addictions, risky behaviour, and damaging and violent relationships.

Sexual abuse in childhood remains poorly understood and often undiagnosed in clinical services. Many survivors' experiences are dismissed and the links between the presenting symptoms underlying trauma overlooked. Trauma symptoms can result in survivors being diagnosed with psychological disorders, with the underlying trauma dismissed.

One in Four's work demonstrates the importance of processing the trauma of sexual abuse as a central life event, or events. Clients report improvements in mental health, reduction of depression, anxiety and symptoms of PTSD (post-traumatic stress disorder), in relationships and relationship choices and coping mechanisms such as disordered eating, substance abuse, self-harm and suicidal behaviour come under control.

Estimates of the scale of child sexual abuse in the UK vary from one in four children to one in fourteen. Evidence points to the higher figure, with more girls abused than boys. It is now widely reported that we are only seeing the tip of the iceberg of sexual abuse. Only one in eight children come to the attention of the authorities and 85% of all abuse is by someone known to the child. Over two thirds of sexual abuse occurs in the family environment, a fact largely absent from the national conversation which focuses on abuse by celebrities, professionals or strangers.

NHS England estimates nearly half a million men and women survivors are known to them at any one time with some presenting to services for support for sexual abuse each year, whilst many seek the support of specialist agencies in the voluntary sector or suffer for years without the support needed.

One in Four (London)
Year ended 5 April 2021
Registered charity number: 1081726

TRUSTEES' REPORT FOR THE YEAR ENDED 5 APRIL 2021 (*continued*)

One in Four supports all survivors, including many who found a lack of appropriate support in statutory services.

Our mission and vision

One in Four is a charity committed to providing specialist support for people who have experienced sexual abuse or violence in childhood or as adults. We understand the long-term effects of sexual abuse and campaign for change to improve the professional and public understanding of sexual abuse.

One in Four enables people to overcome the trauma of abuse and move forward in their lives. We provide a safe, restorative environment to work through the effects of sexual abuse and aim to meet the needs of anyone irrespective of gender, ethnicity or sexual orientation.

One in Four improves public and professional understanding of the impact of sexual abuse through prevention programmes for young people in schools and training and resources for professionals.

Our history

One in Four is a London-based charity providing specialist trauma counselling and support for adults who experienced childhood sexual abuse.

Founded 20 years ago, we have extensive experience working directly with survivors. Many clients find our service in a last attempt to seek help for their trauma of childhood abuse, often feeling misunderstood by other services, compounding their isolation and pain.

We understand the personal and complex impact of sexual abuse and recognise how these traumatic experiences significantly affect people's lives. The charity is named One in Four based on the scale of sexual abuse of people under the 18 years of age.

One in Four puts survivors at the heart of its work. We offer a range of services including specialist counselling; groups and workshops; a national helpline; advocacy through the criminal justice system; emotional health and wellbeing in schools; training for professionals; a narrative project; and a wide range of resources for professionals, survivors and children.

One in Four is based in south east London, has a counselling base in north London, and a new base in Maidstone, Kent which was set up in 2020. However, there are no geographical limitations, we will see anyone who can travel to us. We are run by a small group of part-time staff, specialist counsellors, professionals and volunteers comprising a growing team of dedicated counsellors and experts. Some of the people working with One in Four are survivors themselves. We continue to recruit new counsellors to offer trauma informed therapy for our ever growing waiting lists and we are grateful to every single person who volunteers for us.

One in Four (London)

Year ended 5 April 2021

Registered charity number: 1081726

TRUSTEES' REPORT FOR THE YEAR ENDED 5 APRIL 2021 (*continued*)

Our publications and professional training ensure the reach of our work is national.

Specific services provided during this financial year

Counselling service

In the financial year to 5 April 2021, all our face-to-face counselling and supervision was moved online with the exception of our new Kent hub in Maidstone, where the facilities allowed for face to face counselling sessions to continue within the Government Covid restrictions.

We provided over 18,000 counselling hours and offered over 80 placements to volunteer counsellors.

We continued to support over 95% of our current clients (over 350) and provided support to over 500 new clients. Some clients preferred to wait for face to face consultations to resume.

We cleared our waiting list and managed a 45% increase in referrals from our partners and statutory agencies.

We referred 575 survivors to other/additional support services as appropriate, and 128 survivors reported crimes to the police, that we are aware of.

Over 98% of our clients who gave us feedback said that, following our intervention, they felt better able to recover and cope with aspects of everyday life.

Telephone Helpline service

We received significant amounts of funding during the year to set up a telephone helpline to support both our own clients and others who struggled with being in lockdown, often with no respite or safe space, and often with their own abuser(s).

The helpline had 2 strands – a weekly 30 minute support session with a client who was on the waiting list, which lasted for 12 weeks, or a 30 minute one-off support session for a member of the public who contacted us via the freephone telephone support line.

In total during the year we had in excess of 70 experienced, trauma informed counsellors offering support through the helpline to over 1,700 callers. As a result of these calls, we have offered long term counselling to several callers, who are now our clients.

School groups

Weekly sessions were provided in 5 schools, Harris Academy and Conisborough College, Holy Trinity Primary School, Chislehurst Girls School and Sydenham Girls School. We delivered counselling sessions via Zoom and face to face in the school setting.

One in Four (London)

Year ended 5 April 2021

Registered charity number: 1081726

TRUSTEES' REPORT FOR THE YEAR ENDED 5 APRIL 2021 (*continued*)

Unfortunately due to COVID-19 we were unable to provide group sessions to the young people around health and wellbeing.

We have agreed that once we are able to deliver group sessions in schools we will continue to do so. Young people desperately need support with issues related to emotional and mental health.

Advocacy Service

The entire world has been extremely challenged throughout the pandemic, and all One in Four services, like so many others, have had to change and adapt to reflect the restrictions.

The Advocacy Service continued to support clients in a Covid compliant way, the main area of support being around clients reporting offences committed against them as children. Due to the increasingly lengthy nature of the criminal justice process, the number will rise and fall as some clients 'dip in and out' as and when they feel they need support. Support is very individual and bespoke to each client's needs. Our aim is to empower, so for some clients that will be very regular contact and others much less so.

Support throughout this process is key. Some clients have made contact with us after starting the process alone. It's such a courageous act, but it's not a process anyone should have to go through alone. Dissociation can be a particular issue which can lead to important information being misunderstood or completely unheard due to the stress of the process and dealing with the police. Having support can transform the process. It remains challenging, but the client can rely on us to support them as much or little as they need, and this is often a fluid relationship as there will commonly be long periods of silence from the police as investigations proceed very slowly. Whilst Covid-19 has affected the speed and progress of current and ongoing investigations, it has not affected the quality of service from One in Four. We remain available to our clients as before with the exception of face to face meetings at the current time.

The future of the criminal justice process will be hugely challenging as already lengthy backlogs increase. Convictions remain abysmally low, and the standard of service to the victims of crime has deteriorated. Part of this is simply the numbers. Not enough experienced officers trying to deal with escalating reports with less funding.

One in Four (London)

Year ended 5 April 2021

Registered charity number: 1081726

TRUSTEES' REPORT FOR THE YEAR ENDED 5 APRIL 2021 (continued)

Statement of Disclosure of Information to Auditors:

We, the Board of Trustees of the charity who held office at the date of the approval of these Financial Statements, as set out above, each confirm so far as we are aware, that:

- there is no relevant audit information, as defined by Charities Act 2011, being information needed by the auditor in connection with their reports, of which the company's auditors are unaware; and
- we have taken all the steps that we ought to have taken as Board of Trustees in order to make ourselves aware of any relevant information and to establish that the company's auditors are aware of that information.

Auditors

Harmer Slater Limited have expressed their willingness to continue in office. A resolution to reappoint Harmer Slater Limited will be approved at the forthcoming Annual General Meeting.

Approved by the Board of Trustees on 15th December 2021 and signed on their behalf by:



.....
Diane Ovenden, Chair, Board of Trustees

Trustees' Responsibilities in Relation to the Financial Statements:

The charity's Board of Trustees are responsible for preparing a Board of Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the charity Board of Trustees to prepare financial statements for each 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 income and expenditure of the charity for that period. In preparing those financial statements, the Board of Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments 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 a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Board of Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Charities Act 2011. It is also their responsibility to safeguard the assets of the company and hence to take reasonable steps to prevent and detect fraud and other irregularities.

One in Four (London)

Year ended 5 April 2021

Registered charity number: 1081726

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ONE IN FOUR (LONDON)

Opinion

We have audited the financial statements of One in Four (London) (the ‘charity’) for the year ended 5th April 2021 which comprise the Statement of Financial Activities, the Balance Sheet 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 Financial Reporting Standard 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 charity’s affairs as 5th April 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland”; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor’s responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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 the charity'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 directors 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 annual report, other than the financial statements and our auditor’s report thereon. The trustees are responsible for the other

One in Four (London)
Year ended 5 April 2021

Registered charity number: 1081726

information. 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, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

RESPONSIBILITIES OF THE TRUSTEES

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 9), the trustees (who are also the directors of the charity 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

One in Four (London)

Year ended 5 April 2021

Registered charity number: 1081726

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 is detailed below:

EXTENT TO WHICH THE AUDIT WAS CONSIDERED CAPABLE OF DETECTING IRREGULARITIES, INCLUDING FRAUD

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- we identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We considered the nature of the charity's sector and its control environment, and reviewed the charity's documentation of their policies and procedures relating to fraud and compliance with laws and regulations. We also identified the laws and regulations applicable to the charity through discussions with the Trustees and other management, and from our cumulative audit, knowledge and experience of the charity.

We obtained an understanding of the legal and regulatory framework that the Charity operates in, and identified the key laws and regulations that:

- had a direct effect on the determination of material amounts and disclosures in the financial statements. These included the Companies Act 2006, the Charities Act 2011, the Charities SORP, and UK financial reporting standards as issued by the Financial Reporting Council; and
- do not have a direct effect on the financial statements but compliance with which may be fundamental to the Charity's ability to operate or to avoid a material penalty. These included the Charity's regulatory requirements, employment and taxation legislations.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls and policies in place to mitigate risks of fraud and non-compliance with laws and regulations.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

One in Four (London)

Year ended 5 April 2021

Registered charity number: 1081726

- reviewing financial statement disclosures by testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- enquiring of the Trustee concerning actual and potential litigation and claims, and instances of non-compliance with laws and regulations; and
- reading minutes of Trustee meetings, reviewing internal audit reports and reviewing correspondence with the Charities Commission.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Trustees and other management and the inspection of regulatory and legal correspondence, if any.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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

USE OF OUR REPORT

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Records) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



HARMER SLATER LIMITED
Chartered Accountants & Statutory auditors

Salatin House
19 Cedar Road
Sutton, Surrey
SM2 5DA

Date: 15th December 2021

STATEMENT OF FINANCIAL ACTIVITIES
(incorporating income and expenditure account)
for the year ended 5 April 2021

	Note	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Incoming resources					
Income from:					
Donations and legacies	3	-	74,728	74,728	82,443
Charitable activities					
Grants receivable	4	222,699	36,325	259,024	81,355
Other income	4	-	46,408	46,408	51,329
Total income		<u>222,699</u>	<u>157,461</u>	<u>380,160</u>	<u>215,127</u>
Resources expended					
Charitable activities	5	225,820	76,734	302,554	187,084
Governance	6	-	1,800	1,800	2,328
Total resources expended		<u>225,820</u>	<u>78,534</u>	<u>304,354</u>	<u>189,412</u>
Net income/(expenditure) for the year		(3,121)	78,927	75,806	25,715
Reconciliation of Funds:					
Total funds at 6 April 2020		<u>14,394</u>	<u>68,013</u>	<u>82,407</u>	<u>56,692</u>
Total funds at 5 April 2021		<u>11,273</u>	<u>146,940</u>	<u>158,213</u>	<u>82,407</u>

All income and expenditure relates to continuing activities.

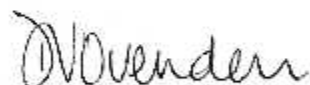
The statement of financial activities includes all gains and losses recognised in the year.

One in Four (London)
 Year ended 5 April 2021
 Registered charity number: 1081726

BALANCE SHEET AS AT 5 April 2021
(Charity No. 1081726)

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	11	7,403	5,428
Current assets			
Debtors	12	23,309	12,741
Cash at bank and in hand		<u>157,889</u>	<u>69,812</u>
Total current assets		<u>181,198</u>	<u>82,553</u>
Creditors: amounts falling due within one year	13	<u>(30,388)</u>	<u>(5,574)</u>
Net current assets		<u>150,810</u>	<u>76,979</u>
Total assets less liabilities		<u>158,213</u>	<u>82,407</u>
Charity funds			
Restricted funds	15	11,273	14,394
General Unrestricted funds	15	<u>146,940</u>	<u>68,013</u>
Total funds		<u>158,213</u>	<u>82,407</u>

The financial statements were authorised for issue and approved by the Trustees on 15th December 2021 and signed on their behalf by:



.....
 Diane Ovenden – Chair, Board of Trustees

The notes on pages 16 to 25 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 5 April 2021

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation or uncertainty in the preparation of the financial statements are as follows:

a) Going concern

The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charitable company to continue as a going concern. The Trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. As in previous years, the charitable company's ability to continue as a going concern is dependent on its success in raising funds from the government, other public authorities and donations, none of which can be guaranteed. The Trustees remain in regular contact with sponsoring public authorities and government departments to secure ongoing financial support for the charitable company's operations going forward. The main funders have continued supporting the charity, and the charity has received significant additional funding to cover costs arising from the impact of COVID-19 and to make up for income shortfalls as workshops and work in schools were severely curtailed. Accordingly, the Trustees have determined there are no material uncertainties as to the charitable company's ability to continue as a going concern in the foreseeable future and therefore believe it remains appropriate to prepare the financial statements on a going concern basis.

b) Basis of accounting

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 - (Charities SORP (FRS 102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and with the Charities Act 2011.

One in Four (London) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The functional currency of the charity is considered to be pounds sterling (£) because that is the currency of the primary economic environment in which it operates. The financial statements are presented in pounds sterling (£).

c) Exemption from preparing a cash flow statement

The accounts do not include a cash flow statement because the charity, as a small reporting entity (with incoming resources of less than £500,000), is exempt from the requirements to prepare such a statement under Charities SORP FRS 102.

One in Four (London)

Year ended 5 April 2021

Registered charity number: 1081726

d) Incoming resources

Items of income are recognized and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity.
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Donations

Donations are credited in the year in which they are received.

Grant income

Grant income is credited in the year to which it relates. Any unspent balances are carried forward on the appropriate fund.

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.

e) Resources expended

Expenditure is recognized when a liability is incurred. Funding provided through contractual agreements is recognised as services are supplied and when a constructive obligation arises that results in the payment being unavoidable.

Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Governance costs include those incurred in the governance of its assets and are primarily associated with constitutional and statutory requirements.

f) Fund accounting

The funds held by the charity are either:

Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds – these are funds which can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

g) VAT

The charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

One in Four (London)

Year ended 5 April 2021

Registered charity number: 1081726

h) Tangible fixed assets and depreciation

Tangible fixed assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses. The cost of tangible fixed assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation has been charged so as to write off each asset over its anticipated economic useful life. The following rates have been used:

Computers, office equipment	- 25% straight line
Improvements to leasehold property	- over 5 years straight line

i) Leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases are charged to the statement of financial activities on a straight-line basis over the period of the lease.

j) Debtors

Other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

k) 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.

l) Creditors

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.

m) Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. 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.

2 Legal status of the charity

The charity is a Charitable Incorporated Organisation and has no share capital. In the event of the charity being wound up, the members have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

3. Income from Donations and Legacies

	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Donations/gifts	-	46,665	46,665	64,642
North London donations	-	27,399	27,399	17,801
Kent donations	=	<u>664</u>	<u>664</u>	-
	=	<u>74,728</u>	<u>74,728</u>	<u>82,443</u>

Income from donations and legacies during 2020 was all unrestricted

4. Income from Charitable Activities

	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Grants				
Bromley Trust	-	20,000	20,000	15,000
City Bridge Trust	33,375	7,925	41,300	32,050
Yellow Heart Trust	750	-	750	6,000
City Bridge Trust TNLCF Covid-19 Response Fund	38,000	-	38,000	-
London Community Foundation	15,000	-	15,000	28,305
MOPAC/MoJ Covid 19 Funding	69,574	-	69,574	-
CAF Charities Aid Covid 19 Funding	10,000	-	10,000	-
National Lottery	56,000	-	56,000	-
LB Lewisham	-	5,000	5,000	-
Survivors Trust	-	2,400	2,400	-
First Give	=	<u>1,000</u>	<u>1,000</u>	=
	<u>222,699</u>	<u>36,325</u>	<u>259,024</u>	<u>81,355</u>
Other Income				
Workshops	-	-	-	5,711
Book sales	-	8,113	8,113	7,864
Work in schools	-	37,685	37,685	30,055
Room rental	=	<u>610</u>	<u>610</u>	<u>7,699</u>
	=	<u>46,408</u>	<u>46,408</u>	<u>51,329</u>
Total income from charitable activities	<u>222,699</u>	<u>82,733</u>	<u>305,432</u>	<u>132,684</u>

Income from charitable activities in 2020 was made up of £66,355 in restricted funds and £66,329 in unrestricted funds.

5. Expenditure on Charitable Activities

	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Direct costs				
Counselling	29,899	-	29,899	28,669
Work in Schools	3,942	24,227	28,169	36,375
North London	7,489	9,320	16,809	17,415
Kent	-	6,143	6,143	-
Advocacy	6,620	-	6,620	4,500
Supervision	26,640	-	26,640	18,010
Telephone Helpline	94,069	-	94,069	-
Workshops	-	-	-	9,374
Survivors Voices project	-	-	-	<u>4,276</u>
	<u>168,659</u>	<u>39,690</u>	<u>208,349</u>	<u>118,619</u>
Support costs				
Rent	14,223	12,875	27,098	28,548
Rates	857	1,285	2,142	762
Utilities	1,046	1,568	2,614	2,924
Printing, postage and stationery	700	1,049	1,749	5,529
Repairs and maintenance	-	412	412	3,996
Telephone	2,967	2,290	5,257	3,135
Insurance	686	1,028	1,714	1,388
Sundry	1,166	1,318	2,484	3,184
Office equipment	636	953	1,589	535
Marketing	-	3,296	3,296	1,841
Administration support	20,642	5,477	26,119	12,292
Database	-	140	140	1,370
Training	9,900	-	9,900	-
Website	3,840	-	3,840	-
Professional fees	498	746	1,244	-
Depreciation	-	<u>4,607</u>	<u>4,607</u>	<u>2,961</u>
	<u>57,161</u>	<u>37,044</u>	<u>94,205</u>	<u>68,465</u>
Total Spend				
Charitable Activities	<u>225,820</u>	<u>76,734</u>	<u>302,554</u>	<u>187,084</u>

Expenditure on charitable activities in 2020 was made up of £60,450 from restricted funds and £126,634 from unrestricted funds.

6. Governance costs

	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Bookkeeping and accountancy	-	1,800	1,800	1,828
Book production	-	<u>-</u>	<u>-</u>	<u>500</u>
		<u>1,800</u>	<u>1,800</u>	<u>2,328</u>

7. Staff Costs

	2021 £	2020 £
Wages and salaries	40,180	28,425
Social and security costs	188	-
Pension costs, defined contribution scheme	<u>909</u>	<u>668</u>
Wages and salaries	<u>41,277</u>	<u>29,093</u>

The charity had 2 paid employees during the year and one in the previous year.
Fees/expenses are charged by some Counsellors, Supervisors and Volunteers
The Trustees received no remuneration or reimbursement of expenses during the year.

8. Net income resources

This is stated after charging:

	2021 £	2020 £
Depreciation	4,607	2,961
Auditors' remuneration – Audit fee	1,800	1,800

9. Related party transactions

The charity enjoys a close working relationship with entities which provide funding to enable the charity to carry out its charitable objectives.

There were no related party transactions during the year or amounts outstanding as at the year end.

10. Corporation Tax

As a charity, One in Four (London) is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable activities. No tax charges have arisen in the charity.

11. Tangible fixed assets

	Furniture, fittings and equipment £	Improvements leasehold premises £	Total £
Cost			
At 6 April 2020	14,114	10,760	24,874
Additions	6,582	-	6,582
Disposals	-	-	-
At 5 April 2021	<u>20,696</u>	<u>10,760</u>	<u>31,456</u>
Depreciation			
At 6 April 2020	12,947	6,499	19,446
Charge for year	<u>2,455</u>	<u>2,152</u>	<u>4,607</u>
At 5 April 2021	<u>15,402</u>	<u>8,651</u>	<u>24,053</u>
Net book value			
At 5 April 2021	<u>5,294</u>	<u>2,109</u>	<u>7,403</u>
At 5 April 2020	<u>1,167</u>	<u>4,261</u>	<u>5,428</u>

12. Debtors

	2021 £	2020 £
Prepayments and accrued income	6,728	6,701
Other debtors	<u>16,581</u>	<u>6,040</u>
	<u>23,309</u>	<u>12,741</u>

13. Creditors: Amounts falling due within one year

	2021 £	2020 £
Other creditors	29,251	5,122
Other tax and social security	1,137	452
Deferred income	-	-
	<u>30,388</u>	<u>5,574</u>

14. Pension Scheme

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £909 (2020: £668). There were no outstanding contributions due to the Scheme as at the year end (2020: £nil).

15. Analysis of movements in restricted funds

	Brought Forward 6/4/2020 £	Incoming Resources £	Resources Expended £	Transfer Between Funds £	Carried Forward 5/4/2021 £
London Community Foundation(MOPAC)	6,597	-	(6,597)	-	-
City Bridge Trust	7,797	33,375	(29,899)	-	11,273
City Bridge Trust TNLCF	-	38,000	(38,000)	-	-
Covid – 19 Response Fund					
London Community Foundation		15,000	(15,000)	-	-
MOPAC/MoJ Covid 19 Funding	-	69,574	(69,574)	-	-
National Lottery	-	56,000	(56,000)	-	-
CAF Charities Aid Covid 19 Funding	-	10,000	(10,000)	-	-
Yellow Heart Trust	-	750	(750)	=	-
	<u>14,394</u>	<u>222,699</u>	<u>(225,820)</u>	=	<u>11,273</u>
Previous year					
	Brought Forward 6/4/2019 £	Incoming Resources £	Resources Expended £	Transfer Between Funds £	Carried Forward 5/4/2020 £
London Community Foundation	3,323	28,305	(25,031)	-	6,597
City Bridge Trust	4,416	32,050	(28,669)	-	7,797
Yellow Heart Trust	<u>750</u>	<u>6,000</u>	<u>(6,750)</u>	=	<u>-</u>
	<u>8,489</u>	<u>66,355</u>	<u>(60,450)</u>	=	<u>14,394</u>

The London Community Foundation (MOPAC Victims Fund) provided funding to expand services supporting survivors of child sexual abuse, including workshops and counselling across London.

City Bridge Trust provided funding for the salary costs for the post of Clinical Coordinator and Wellbeing lead. An additional unrestricted grant was given because of the pandemic situation.

London Community Foundation provided funding to establish a telephone helpline, giving access to trauma support during lockdowns.

City Bridge Trust TNLCF Covid-19 Response Fund provided funding for advocacy support, supervision and a Hardship Fund, providing funding for those clients unable to afford the suggested donation for counselling sessions.

One in Four (London)
Year ended 5 April 2021
Registered charity number: 1081726

MOPAC/MoJ(Covid Extraordinary Funding),and The National Lottery provided funding to enable the telephone helpline to continue operating throughout the year. The National Lottery also contributed to the Hardship Fund

CAF Charities Aid Coronavirus Emergency Fund provided funding towards the salary costs of office admin staff and contributed to the Hardship Fund.

The Hardship Fund has been fully utilized in this financial year, necessitating a transfer between Restricted and Unrestricted Funds.

Yellow Heart Trust provides funding for specific named clients towards their treatment.

Unrestricted funds are raised in a number of different ways, including collection of donations from clients, and are used to fund the general operations and administration of the charity.

16. Analysis of movements in unrestricted funds

	Brought Forward 6/4/2020 £	Incoming Resources £	Resources Expended £	Transfer Between Funds £	Carried Forward 5/4/2021 £
General funds	68,013	121,136	(42,209)	-	146,940
Bromley Trust	-	20,000	(20,000)	-	-
City Bridge Trust	-	7,925	(7,925)	-	-
LB Lewisham	-	5,000	(5,000)	-	-
Survivors Trust	-	2,400	(2,400)	-	-
First Give	-	1,000	(1,000)	=	-
	<u>68,013</u>	<u>157,461</u>	<u>(78,534)</u>	=	<u>146,940</u>
Previous year	Brought Forward 6/4/2019 £	Incoming Resources £	Resources Expended £	Transfer Between Funds £	Carried Forward 5/4/2020 £
General funds	48,203	133,772	(113,962)	-	68,013
Bromley Trust	-	15,000	(15,000)	=	-
	<u>48,203</u>	<u>148,772</u>	<u>(128,962)</u>	=	<u>68,013</u>

17. Analysis of net assets between funds

	Restricted Funds	Unrestricted Funds	Total Funds
	£	£	£
Fixed assets	-	7,403	7,403
Current assets	30,048	151,150	181,198
Current liabilities	<u>(18,775)</u>	<u>(11,613)</u>	<u>(30,388)</u>
	<u>11,273</u>	<u>146,940</u>	<u>158,213</u>
Previous year	Restricted Funds	Unrestricted Funds	Total Funds
	£	£	£
Fixed assets	-	5,428	5,428
Current assets	14,394	68,159	82,553
Current liabilities	<u>-</u>	<u>(5,574)</u>	<u>(5,574)</u>
	<u>14,394</u>	<u>68,013</u>	<u>82,407</u>

18. Lease Commitments

The charity's total of future minimum lease payments under non – cancellable operating leases at 5 April 2021 is as follows:

	2021	2020
	£	£
Payable:		
Within one year	31,000	30,594
Later than one year and not later than five years	6,285	37,285
More than five years	<u>-</u>	<u>-</u>
	<u>37,285</u>	<u>67,879</u>

The amount of non – cancellable operating lease payments recognized as an expense during the year was £27,098 (2020 £28,548)

19. Events after the Reporting Period

There have been no significant events between the year end and the date of approval of these financial statements which would require a change to, or disclosure in, the financial statements other than the ongoing effects of the outbreak of the contagious disease COVID-19.

This remains an emerging global risk for all individuals and entities. It is not clear how long the current outbreak will last or how much more extensive it will become, or the further measures that will be taken by governments and others to seek to control the outbreak and its impact. The Trustees continue to monitor this situation closely.