

Registered charity number: 1081726

One in Four (London)

Trustees' Report and Audited Financial Statements

For the year ended 5 April 2022



One in Four (London)
Year ended 5 April 2022
Registered charity number: 1081726

TRUSTEES' REPORT FOR THE YEAR ENDED 5 APRIL 2022

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 2021/22 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 2022

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TRUSTEES' REPORT FOR THE YEAR ENDED 5 APRIL 2022 (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.

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.

The previous two financial years were dominated by the COVID-19 pandemic and a series of lockdowns. During that time 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 lifting of Covid related restrictions has resulted in face-to-face support being re-introduced, and we now offer a hybrid service so that those preferring support via telephone or video can use those communication methods.

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

TRUSTEES' REPORT FOR THE YEAR ENDED 5 APRIL 2022 (continued)

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 (MOPAC Victims Fund)**, for providing funding to expand our advocacy service; **MOPAC in year Critical Support Fund** for providing funding for the telephone helpline; **QBE Foundation** for providing funding to establish stabilisation workshops for clients on our waiting list; **Kent Community Foundation** for supporting the establishment of our hub in Maidstone and **Yellow Heart Trust** for supporting counselling

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.

TRUSTEES' REPORT FOR THE YEAR ENDED 5 APRIL 2022 (*continued*)

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 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.

TRUSTEES' REPORT FOR THE YEAR ENDED 5 APRIL 2022 (*continued*)

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.

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

Specific services provided during this financial year

Counselling service

Having moved all our face-to-face counselling and supervision online in the previous financial year because of Covid restrictions, with the exception of our new Kent hub in Maidstone, in the financial year to 5 April 2022 we have continued to offer face to face, online and telephone counselling, supporting 174 clients across North London, South London, & Kent delivering approximately 8004 counselling hours.

52% of allocated clients reported their abuse to the police and 100% of clients were offered additional support via workshops and One in Four resources.

There were 542 consultations booked, with 100% of enquirers referred to partner agencies for support whilst waiting for their consultation appointment. 54% of consultations booked were for the South London service, 23% were for the North London service, 7 % for the Kent service and 16% for online services as they fell outside of London area.

Supporting 86 volunteer counsellors, through client work, supervision, and schools' programmes, we continued to recruit as we said goodbye to some long-standing counsellors.

TRUSTEES' REPORT FOR THE YEAR ENDED 5 APRIL 2022 (continued)

Feedback responses from clients said that they felt they were very much heard and listened to, and that the support from the service has had a very positive impact on their quality of life. There were more requests for group work, which has become an objective for the organisation, as well as opportunities for them to take part in social events.

Telephone Helpline service

We received significant amounts of funding during the previous financial 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).

Although this funding ceased at the end of March 2021, we continued providing this service for the year to March 2022, receiving funding for the 3 months January 2022 to March 2022.

Sadly we were forced to close the helpline down at the end of March 2022 because of lack of any further funding.

School groups

Weekly sessions were provided in 4 schools, Conisborough College, Fulham Cross School, Sydenham Girls School and Chislehurst School.

We delivered counselling sessions via Zoom and face to face in the school setting.

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 advocacy service continues to provide high quality support to adult survivors of childhood sexual abuse who are considering reporting those non-recent offences to the police. Many clients who make contact with the advocacy service will not go on to report, but it's extremely important that they can access a service which will provide comprehensive and accurate information about the Criminal Justice Process (CJP). This will include information about possible routes to claiming compensation, and general support throughout a CJP.

In this financial year we have supported 132 clients. 38 are reporting and 6 are claiming criminal injuries compensation. The rest are 'one-offs', enquiries with an average of between one and three phone calls and/or emails.

The Covid pandemic has obviously had an effect on all public services. The agencies involved in the CJP were struggling prior to the pandemic following years of austerity. Staff cuts due to

TRUSTEES' REPORT FOR THE YEAR ENDED 5 APRIL 2022 (continued)

funding cuts would probably be the most damaging aspect, and particularly the more experienced (higher paid) officers.

Our clients have variable experiences. One client reported and the investigation took less than a year. The trial was held in a 'Nightingale Court' (a hotel used for the purpose) and the whole process was concluded (with a conviction) in under two years. With another client, the process is well into the fourth year. Both are extremes, with the more typical unfortunately the one with the lengthy process.

Coupled with the stress of the process is the truly abysmal statistics of outcomes.

Yet still our clients and others all over the country have the motivation and courage to proceed with a disclosure and report.

We have regular meetings in London with Independent Sexual Violence Advisors (ISVA) and the police and other CJP agencies. It helps each side to hear about the experiences that both clients and practitioners have and serves to improve practice. There has been a steady increase in reporting, both non-recent and current offences, and while there's some really good quality support out there, it's just not sufficient for the numbers of victims/survivors seeking assistance.

Our wish for the future with scandals a plenty around issues connected with sexual offending in the public eye is that the inquiries and consultations taken/taking place will result in some definite improvements to services to victims/survivors.

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 charity 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 charity'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 charity's operations going forward. Accordingly, the Trustees have determined there are no material uncertainties as to the charity'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.

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TRUSTEES' REPORT FOR THE YEAR ENDED 5 APRIL 2022 (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 charity'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 charity'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 28th November 2022 and signed on their behalf by:


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Diane Ovenden, Chair, Board of Trustees

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TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS:

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

The law applicable to charities in England and Wales requires the charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, 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 applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in 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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

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 5 April 2022 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 at 5 April 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, 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 have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder. 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.

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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 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 charity 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 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.

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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:

- 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.

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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 Reports) 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 auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the 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

28th November 2022

STATEMENT OF FINANCIAL ACTIVITIES
(incorporating income and expenditure account)
for the year ended 5 April 2022

	Note	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Incoming resources					
Income from:					
Donations and legacies	3	-	92,203	92,203	74,728
Charitable activities					
Grants receivable	4	90,285	16,000	106,285	259,024
Other income	4	-	<u>68,035</u>	<u>68,035</u>	<u>46,408</u>
Total income		<u>90,285</u>	<u>176,238</u>	<u>266,523</u>	<u>380,160</u>
Resources expended					
Charitable activities	5	89,558	209,575	299,133	302,554
Governance	6	-	<u>2,800</u>	<u>2,800</u>	<u>1,800</u>
Total resources expended		<u>89,558</u>	<u>212,375</u>	<u>301,933</u>	<u>304,354</u>
Net income/(expenditure) for the year		727	(36,137)	(35,410)	75,806
Reconciliation of Funds:					
Total funds at 6 April 2021		<u>11,273</u>	<u>146,940</u>	<u>158,213</u>	<u>82,407</u>
Total funds at 5 April 2022		<u>12,000</u>	<u>110,803</u>	<u>122,803</u>	<u>158,213</u>

All income and expenditure relates to continuing activities.

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

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BALANCE SHEET AS AT 5 April 2022
(Charity No. 1081726)

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	3,992	7,403
Current assets			
Debtors	12	12,496	23,309
Cash at bank and in hand		<u>125,814</u>	<u>157,889</u>
Total current assets		<u>138,310</u>	<u>181,198</u>
Creditors: amounts falling due within one year	13	<u>(19,499)</u>	<u>(30,388)</u>
Net current assets		<u>118,811</u>	<u>150,810</u>
Total assets less liabilities		<u>122,803</u>	<u>158,213</u>
Charity funds			
Restricted funds	15	12,000	11,273
General Unrestricted funds	16	<u>110,803</u>	<u>146,940</u>
Total funds		<u>122,803</u>	<u>158,213</u>

The financial statements were authorised for issue and approved by the Trustees on 28th November 2022 and signed on their behalf by:



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

The notes on pages 17 to 27 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 5 April 2022

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 charity 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 charity'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 charity's operations going forward. Accordingly, the Trustees have determined there are no material uncertainties as to the charity'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.

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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 2022

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 2022 £	Unrestricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Donations/gifts	-	45,303	45,303	46,665
North London donations	-	41,214	41,214	27,399
Kent donations	-	<u>5,686</u>	<u>5,686</u>	<u>664</u>
	-	<u>92,203</u>	<u>92,203</u>	<u>74,728</u>

Income from donations and legacies during 2021 was all unrestricted

4. Income from Charitable Activities

	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Grants				
Bromley Trust	-	15,000	15,000	20,000
City Bridge Trust	25,650	-	25,650	41,300
Yellow Heart Trust	4,290	-	4,290	750
MOPAC Victims Fund	37,550	-	37,550	-
MOPAC In Year Critical Support Fund	6,545	-	6,545	-
Kent Community Foundation	5,000	-	5,000	-
QBE Foundation	11,250	-	11,250	-
Arnold Clark Community Fund	-	1,000	1,000	-
City Bridge Trust Covid-19 Resp Fund	-	-	-	38,000
London Community Foundation	-	-	-	15,000
MOPAC/MoJ Covid 19 Funding	-	-	-	69,574
CAF Charities Aid Covid 19 Funding	-	-	-	10,000
National Lottery	-	-	-	56,000
LB Lewisham	-	-	-	5,000
Survivors Trust	-	-	-	2,400
First Give	-	-	-	1,000
	<u>90,285</u>	<u>16,000</u>	<u>106,285</u>	<u>259,024</u>
Other Income				
Book sales	-	6,499	6,499	8,113
Work in schools	-	41,225	41,225	37,685
Room rental	-	1,400	1,400	610
Paypal Giving Fund	-	13,182	13,182	-
Workshops	-	<u>5,729</u>	<u>5,729</u>	-
	-	<u>68,035</u>	<u>68,035</u>	<u>46,408</u>
Total income from charitable activities	<u>90,285</u>	<u>84,035</u>	<u>174,320</u>	<u>305,432</u>

Income from charitable activities in 2021 was made up of £222,699 in restricted funds and £82,733 in unrestricted funds.

5. Expenditure on Charitable Activities

	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Direct costs				
Counselling	36,923	-	36,923	29,899
Work in Schools	-	29,840	29,840	28,169
North London	6,435	17,464	23,899	16,809
Kent	5,435	8,941	14,376	6,143
Advocacy	10,230	-	10,230	6,620
Supervision	4,640	32,822	37,462	26,640
Telephone Helpline	4,680	26,387	31,067	94,069
Workshops	<u>1,600</u>	<u>3,768</u>	<u>5,368</u>	-
	<u>69,943</u>	<u>119,222</u>	<u>189,165</u>	<u>208,349</u>
Support costs				
Rent	4,649	25,953	30,602	27,098
Rates	320	1,814	2,134	2,142
Utilities	440	2,508	2,948	2,614
Printing, postage and stationery	906	2,327	3,233	1,749
Repairs and maintenance	337	1,910	2,247	412
Telephone	925	1,910	2,835	5,257
Insurance	275	1,556	1,831	1,714
Sundry	1,105	4,165	5,270	2,484
Office equipment	-	-	-	1,589
Marketing	-	7,055	7,055	3,296
Administration support	8,265	25,057	33,322	26,119
Database	1,326	7,542	8,868	140
Training	-	900	900	9,900
Website	225	1,275	1,500	3,840
Professional fees	842	2,036	2,878	1,244
Depreciation	-	<u>4,345</u>	<u>4,345</u>	<u>4,607</u>
	<u>19,615</u>	<u>90,353</u>	<u>109,968</u>	<u>94,205</u>
Total Spend				
Charitable Activities	<u>89,558</u>	<u>209,575</u>	<u>299,133</u>	<u>302,554</u>

Expenditure on charitable activities in 2021 was made up of £225,820 from restricted funds and £76,734 from unrestricted funds.

6. Governance costs

	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Bookkeeping and accountancy	-	1,800	1,800	1,800
Book production	-	<u>1,000</u>	<u>1,000</u>	-
	-	<u>2,800</u>	<u>2,800</u>	<u>1,800</u>

7. Staff Costs

	2022 £	2021 £
Wages and salaries	46,773	40,180
Social and security costs	14	188
Pension costs, defined contribution scheme	<u>1,029</u>	<u>909</u>
Wages and salaries	<u>47,816</u>	<u>41,277</u>

The charity had 2 paid employees during the year and two 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:

	2022 £	2021 £
Depreciation	4,345	4,607
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 2021	20,696	10,760	31,456
Additions	934	-	934
Disposals	-	-	-
At 5 April 2022	<u>21,630</u>	<u>10,760</u>	<u>32,390</u>
Depreciation			
At 6 April 2021	15,402	8,651	24,053
Charge for year	<u>2,236</u>	<u>2,109</u>	<u>4,345</u>
At 5 April 2022	<u>17,638</u>	<u>10,760</u>	<u>28,398</u>
Net book value			
At 5 April 2022	<u>3,992</u>	-	<u>3,992</u>
At 5 April 2021	<u>5,294</u>	<u>2,109</u>	<u>7,403</u>

12. Debtors

	2022 £	2021 £
Prepayments and accrued income	7,126	6,728
Other debtors	<u>5,370</u>	<u>16,581</u>
	<u>12,496</u>	<u>23,309</u>

13. Creditors:

Amounts falling due within one year

	2022 £	2021 £
Other creditors	19,113	29,251
Other tax and social security	386	1,137
Deferred income	-	-
	<u>19,499</u>	<u>30,388</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 £1,029 (2021: £909). Outstanding contributions due to the Scheme as at the year end were £117 (2021: £nil).

15. Analysis of movements in restricted funds

	Brought Forward 6/4/2021	Incoming Resources	Resources Expended	Transfer Between Funds	Carried Forward 5/4/2022
	£	£	£	£	£
City Bridge Trust	11,273	25,650	(36,923)	-	-
London Community Foundation (MOPAC)	-	37,550	(37,550)	-	-
MOPAC in year Critical Support Fund	-	6,545	(6,545)	-	-
QBE Foundation	-	11,250	-	-	11,250
Kent Community Foundation	-	5,000	(5,000)	-	-
Yellow Heart Trust	-	4,290	(3,540)	-	750
	<u>11,273</u>	<u>90,285</u>	<u>(89,558)</u>	-	<u>12,000</u>

Previous year

	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 Covid – 19 Response Fund	-	38,000	(38,000)	-	-
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>

The London Community Foundation (MOPAC Victims Fund) provided funding to expand our advocacy services supporting survivors of child sexual abuse reporting to the police and seeking justice and redress.

City Bridge Trust provided funding for the salary costs for the post of Clinical Coordinator and Wellbeing lead.

MOPAC in year Critical Support Fund provided funding to enable the telephone helpline to continue operating for the 3 months January 2022 to March 2022.

QBE Foundation provided funding for stabilization workshops for those people who had been on the waiting list for some time, awaiting their counselling therapy to begin.

Kent Community Foundation provided funding for overhead costs for the Kent hub.

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 therapy.

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 6/4/2021	Incoming Resources	Resources Expended	Carried Forward 5/4/2022
	£	£	£	£
General funds	146,940	160,238	(196,375)	110,803
Bromley Trust	-	15,000	(15,000)	-
Arnold Clark Community Fund	-	<u>1,000</u>	<u>(1,000)</u>	-
	<u>146,940</u>	<u>176,238</u>	<u>(212,375)</u>	<u>110,803</u>
Previous year	Brought Forward 6/4/2020	Incoming Resources	Resources Expended	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	-	<u>1,000</u>	<u>(1,000)</u>	-
	<u>68,013</u>	<u>157,461</u>	<u>(78,534)</u>	<u>146,940</u>

17. Analysis of net assets between funds

	Restricted Funds	Unrestricted Funds	Total Funds
	£	£	£
Fixed assets	-	3,992	3,992
Current assets	19,549	118,761	138,310
Current liabilities	<u>(7,549)</u>	<u>(11,950)</u>	<u>(19,499)</u>
	<u>12,000</u>	<u>110,803</u>	<u>122,803</u>
Previous year			
	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>

18. Lease Commitments

The charity's total of future minimum lease payments under non – cancellable operating leases at 5 April 2022 is as follows:

	2022	2021
	£	£
Payable:		
Within one year	32,594	31,000
Later than one year and not later than five years	132,000	6,285
More than five years	<u>6,690</u>	-
	<u>171,284</u>	<u>37,285</u>

The amount of non – cancellable operating lease payments recognized as an expense during the year was £30,602 (2021 £27,098)

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.