

Registered charity number: 1081726

One in Four (London)

Trustees' Report and Audited Financial Statements

For the year ended 5 April 2024



One in Four (London)
Year ended 5 April 2024
Registered charity number: 1081726

TRUSTEES' REPORT FOR THE YEAR ENDED 5 APRIL 2024

Trustees

Simon Cook *Chair*
Diane Ovenden *Treasurer*
Linda Dominguez *Voluntary Director*
Christiane Sanderson
Julia Herd (appointed 21 September 2023)
Seema Sharma (appointed 21 September 2023)
Nichole Burley-Burton (appointed 1 January 2025)
Laura Foster (appointed 1 January 2025)
Claire Libbey (appointed 1 January 2025)
Thomas McConnell (appointed 1 January 2025)

Principal and registered office

219 Bromley Road, Bellingham, London SE6 2PG

Independent auditors

Shaw Gibbs (Audit) Limited, 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 2023/24 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.

TRUSTEES' REPORT FOR THE YEAR ENDED 5 APRIL 2024 (continued)

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.

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

Chair's message

It is with great sadness, that, at the end of this year, we will be saying goodbye to Linda Dominguez – Director One in Four after 20 years of dedicated service to the Charity, and also a fond farewell to Diane Ovenden – Treasurer One in Four for 13 years – both have given immense guidance and support to the charity for a combined 33 years and will be sorely missed, not only by me but by the whole of the Charity that they have in the main developed and supported throughout the years – Good-bye to you both and please do not be strangers: We have recruited 4 new Trustees with a wide variety of skills to complement others on the Board and to continue with the direction of travel for One in Four throughout 2025 and beyond.

TRUSTEES' REPORT FOR THE YEAR ENDED 5 APRIL 2024 (continued)

The need for specialist support and resources has again increased. We continue to receive more referrals than we can allocate within a 3 month timescale but we believe our unique model of support continues to provide the best outcomes for our client group and to that end we continue to recruit volunteers to help with the increasing demand; a big thank you to you all.

Post pandemic we continue to offer a mix of face to face and online support, a model that is welcomed by both our counsellors and clients alike: As we move back to our business as usual format we are grateful to everyone who supports our vision and mission to help people become the best they can as survivors and ultimately supporters of the charity.

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.

We are extremely grateful to our funders: the **City Bridge Trust**, for supporting the salaried post of Counselling Services Manager for five years; **The Bromley Trust**, who have continued to support funding some of our core costs; **The Henry Smith Charity** who have provided funding towards core costs , in particular supervision costs; **National Lottery** who have given funding towards our premises rental costs, IT support and DBS checks; **LB Lewisham Neighbourhood Community Infrastructure Levy (NCIL)** who have given funding to provide specialist support to Lewisham residents who have survived domestic and/or sexual violence and **Coop Community Foundation** and **Yellow Heart Trust** for supporting counselling.

Our Challenge now is to look at our Short, Medium and Long-Term plans throughout the forthcoming year with the aim of having a clear 1- 10 year service development plan, with clear aims, direction, visions and outcomes.

Our SE London offices have undergone a refurbishment during the summer and we would like to thank our Landlord and FS Builders for the professionalism and support to our organisation.

The Trustees and management would like to place on record their thanks for the valuable work our volunteers, our Counselling Services Manager (CSM) and our Office Manager (OM) for all their help, support and guidance as they make such an incredible difference to peoples' lives.

We would also like to thank the following for their ongoing support to the service:

- Survivors Trust
- Louise Galizia – Media Trust - Director of Broken Pieces
- Helen Bashford – Yoga Programme
- Kylie and Daryl – Guest web Design House
- Nine Rodgers – Media Design (One in Four 25-year Design Logo)
- Alex Jones – COMMNET IT help and support

TRUSTEES' REPORT FOR THE YEAR ENDED 5 APRIL 2024 (continued)

- Chris Tuck - C.L.E.A.N.E.R workshop
- Chantelle Welsh – Office Domestic Services

Thank you all: Your support has not gone unrecognised

Simon Cook - Chair

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.

TRUSTEES' REPORT FOR THE YEAR ENDED 5 APRIL 2024 (*continued*)

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.

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, and also has a counselling base in north London. 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

TRUSTEES' REPORT FOR THE YEAR ENDED 5 APRIL 2024(continued)

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

We have fully resumed face to face counselling and have kept supervision online, except for one face-to-face group. We have continued to offer face-to-face, and online counselling, supporting 215 clients across North London and South London delivering approximately 12,300 counselling hours.

22% 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 over 500 requests for support with 200 consultations booked; 100% of enquirers referred to partner agencies for support whilst waiting for their consultation appointment. 42% of consultations booked were for the South London service, 56% were for the North London service, and 2% for online services as they fell outside of the London area. With new requirements of UKCP/BACP and training institutions for face-to-face counselling it has meant mean we have had to dramatically reduce the number of online slots that we offer.

Supporting 91 volunteer counsellors, through client work, supervision, and schools' programmes, we have developed a comprehensive onboarding and training programme to provide continued and tailored support to our team. We have now become a placement provider for supervisors in training, enabling us to put more support in place for our counsellors.

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, which has been noticed by family and friends. 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. As a result we now offer a trauma informed yoga programme three times a year.

School groups

Weekly sessions were provided in 1 school, Conisborough College.
We delivered 744 counselling sessions face to face in the school setting.

TRUSTEES' REPORT FOR THE YEAR ENDED 5 APRIL 2024 (continued)

Advocacy Service

The One in Four advocacy service continues to provide high quality information and support to clients reporting or thinking about reporting the non-recent sexual offences committed against them when they were children to the police and associated issues.

The problems within the criminal justice system unfortunately continue and it's difficult to hear how many clients are dissatisfied with the service they receive after reporting. In fairness to all agencies involved, there are very many competent people trying their best for the victims/survivors. But the deterioration has been steadily happening for quite some years now as is evident in other aspects of public services. We had one client awaiting the trial of her abuser having to deal with the fact that the case was discontinued due to no prosecuting barrister being available. The Centre for Women's Justice took this case on, and it is still ongoing. This is not an isolated case and it was really shocking that the case should end in that way.

The Metropolitan Police have a serious shortage of detectives and recruitment has not yet reversed this. This impacts on the time that investigations take, with four or five years not being an unrealistic timespan for a case to get to court from the date of initial report. Of course the majority of cases don't reach court.

One client was very lucky to be within what seemed to be like a small pilot, where the case appeared to be fast tracked. The abuser was charged and appeared in court in just over a year from the date of the first report, and the trial took place in a Nightingale Court. This is most definitely unusual.

Amidst these barriers and hurdles, survivors still come forward to report and are met with the utmost respect from all at One in Four supporting them.

Going Concern

The Trustees have considered the charity's financial position, liquidity and future performance together with financial projections over the foreseeable future. The Trustees have made this consideration for a period of at least one year from the date of the approval of these financial statements. After making enquiries, the Trustees are satisfied that the charity will have sufficient financial resources to continue in operation for the foreseeable future, being at least twelve months from the date of the approval of the financial statements.

One in Four (London)
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TRUSTEES' REPORT FOR THE YEAR ENDED 5 APRIL 2024 (continued)

Statement of Disclosure of Information to Auditors:

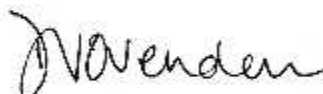
We, the Board of Trustees of the charity who held office at the date of the approval of these Financial Statements, as set out above, each confirm so far as we are aware, that:

- 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

Following the acquisition of Harmer Slater Limited by Shaw Gibbs (Audit) Limited in November 2023, Harmer Slater resigned as the auditors and Shaw Gibbs (Audit) Limited were appointed to act as the charity's auditors. Shaw Gibbs (Audit) Limited are deemed to be reappointed by the Trustees at the next Annual General Meeting.

Approved by the Board of Trustees on 21 January 2025 and signed on their behalf by:



.....
Diane Ovenden, Treasurer, Board of Trustees

One in Four (London)
Year ended 5 April 2024
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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 2024 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 2024 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.

MATERIAL UNCERTAINTIES RELATING TO GOING CONCERN

We draw attention to Note 1. in the financial statements, which indicates that there are no secured funding from grant providers as at the date of approval of the financial statements which could impact the charity’s financial stability. Whilst the Trustees are confident that the charity has adequate resources to continue operations in the foreseeable future, there are no guarantees. As stated in Note 1, these conditions indicate a material uncertainty exists that may cast significant doubt on the charity’s ability to continue as a going concern. Our opinion is not modified in respect of this matter.

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. Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The other information comprises the information included in the 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.

One in Four (London)

Year ended 5 April 2024

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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.

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.

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.

One in Four (London)
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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.

A handwritten signature in dark ink that reads "Shaw Gibbs". The signature is written in a cursive style and is positioned above a horizontal dashed line.

SHAW GIBBS (AUDIT) LIMITED
Statutory auditors

Salatin House
19 Cedar Road
Sutton, Surrey
SM2 5DA

21 January 2025

STATEMENT OF FINANCIAL ACTIVITIES
(incorporating income and expenditure account)
for the year ended 5 April 2024

	Note	Restricted Funds 2024 £	Unrestricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Incoming resources					
Income from:					
Donations and legacies	3	-	128,979	128,979	66,922
Charitable activities					
Grants receivable	4	83,610	17,587	101,197	62,457
Other income	4	-	<u>62,736</u>	<u>62,736</u>	<u>47,594</u>
Total income		<u>83,610</u>	<u>209,302</u>	<u>292,912</u>	<u>176,973</u>
Resources expended					
Charitable activities	5	65,107	176,705	241,812	229,349
Governance	6	-	<u>2,728</u>	<u>2,728</u>	<u>11,981</u>
Total resources expended		<u>65,107</u>	<u>179,433</u>	<u>244,540</u>	<u>241,330</u>
Net income/(expenditure) for the year		18,503	29,869	48,372	(64,357)
Reconciliation of Funds:					
Total funds at 6 April 2023		<u>18,580</u>	<u>39,866</u>	<u>58,446</u>	<u>122,803</u>
Total funds at 5 April 2024		<u>37,083</u>	<u>69,735</u>	<u>106,818</u>	<u>58,446</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)
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BALANCE SHEET AS AT 5 April 2024
(Charity No. 1081726)

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	234	2,113
Current assets			
Debtors	12	13,839	13,556
Cash at bank and in hand		<u>106,365</u>	<u>55,285</u>
Total current assets		<u>120,204</u>	<u>68,841</u>
Creditors: amounts falling due within one year	13	<u>(13,620)</u>	<u>(12,508)</u>
Net current assets		<u>106,584</u>	<u>56,333</u>
Total assets less liabilities		<u>106,818</u>	<u>58,446</u>
Charity funds			
Restricted funds	15	37,083	18,580
General Unrestricted funds	16	<u>69,735</u>	<u>39,866</u>
Total funds		<u>106,818</u>	<u>58,446</u>

The financial statements were authorised for issue and approved by the Trustees on January 2025 and signed on their behalf by:



.....
Diane Ovenden – Treasurer, 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 2024

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 considered the charity's financial position, liquidity and future performance together with financial projections over the foreseeable future. The Trustees have made this consideration for a period of at least one year from the date of the approval of these financial statements. After making enquiries, the Trustees are satisfied that the charity will have sufficient financial resources to continue in operation for the foreseeable future, being at least twelve months from the date of the approval of the financial statements.

However, a majority of the funding from current grant providers has come to an end as at the year end. As at the date of approval of these financial statements, no future funding from these grant providers or any other grants have been secured going forward which presents risk and uncertainty that could affect the financial stability of the charity. The Trustees have mitigated this by remaining in regular contact with sponsoring public authorities and government departments to secure ongoing financial support for the charity's operations. The charity has also recruited a new fundraising manager.

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 (£).

b) **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.

c) **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.

d) **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.

e) **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.

f) **VAT**

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

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 2024 £	Unrestricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Donations/gifts	-	23,469	23,469	5,352
South London donations	-	48,470	48,470	23,932
North London donations	-	57,040	57,040	35,783
Kent donations	-	-	-	1,855
	-	<u>128,979</u>	<u>128,979</u>	<u>66,922</u>

Income from donations and legacies during 2023 was all unrestricted

4. Income from Charitable Activities

	Restricted Funds 2024 £	Unrestricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Grants				
Bromley Trust	-	15,000	15,000	15,000
City Bridge Trust	36,360	550	36,910	39,901
Yellow Heart Trust	2,250	-	2,250	1,500
Henry Smith	25,000	-	25,000	-
National Lottery	20,000	-	20,000	-
Coop Community Fund	-	2,037	2,037	-
LB Lewisham (NCIL)	-	-	-	6,056
	<u>83,610</u>	<u>17,587</u>	<u>101,197</u>	<u>62,457</u>
Other Income				
Book sales	-	5,548	5,548	4,037
Work in schools	-	45,072	45,072	31,568
Room rental	-	2,768	2,768	1,507
Paypal Giving Fund	-	1,070	1,070	5,027
Workshops	-	3,315	3,315	3,256
Counselling services	-	3,950	3,950	2,100
Bank interest	-	347	347	36
Publishers Licence	-	666	666	-
	<u>-</u>	<u>62,736</u>	<u>62,736</u>	<u>47,594</u>
Total income from charitable activities	<u>83,610</u>	<u>80,323</u>	<u>163,933</u>	<u>111,051</u>

Income from charitable activities in 2023 was made up of £42,796 in restricted funds and £67,255 in unrestricted funds.

5. Expenditure on Charitable Activities

	Restricted Funds 2024 £	Unrestricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Direct costs				
Counselling	34,900	-	34,900	23,706
Work in Schools	-	30,415	30,415	28,387
North London	865	17,213	18,078	18,264
Kent	-	-	-	7,681
Advocacy	-	6,720	6,720	6,720
Supervision	25,916	2,210	28,126	31,217
Workshops	1,250	645	1,895	8,840
Counselling Services	-	1,960	1,960	1,800
	<u>62,931</u>	<u>59,163</u>	<u>122,094</u>	<u>126,615</u>
Support costs				
Rent	-	33,000	33,000	32,981
Rates	-	-	-	1,737
Utilities	-	6,666	6,666	1,712
Printing, postage and stationery	-	1,981	1,981	3,646
Repairs and maintenance	-	3,684	3,684	2,737
Telephone	-	3,450	3,450	2,604
Insurance	-	1,981	1,981	1,545
Sundry	-	3,619	3,619	2,659
Marketing	-	4,395	4,395	3,046
Social Media	-	4,233	4,233	-
Administration support	2,176	42,868	45,044	42,951
Database	-	-	-	240
Website	-	4,574	4,574	1,800
Professional fees	-	3,913	3,913	3,197
Office equipment	-	1,299	1,299	-
Depreciation	-	1,879	1,879	1,879
	<u>2,176</u>	<u>117,542</u>	<u>119,718</u>	<u>102,734</u>
Total Spend				
Charitable Activities	<u>65,107</u>	<u>176,705</u>	<u>241,812</u>	<u>229,349</u>

Expenditure on charitable activities in 2023 was made up of £36,216 from restricted funds and £193,133 from unrestricted funds.

6. Governance costs

	Restricted Funds 2024 £	Unrestricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Bookkeeping and accountancy	-	2,728	2,728	2,400
Book production	-	-	-	9,581
	-	<u>2,728</u>	<u>2,728</u>	<u>11,981</u>

7. Staff Costs

	2024 £	2023 £
Wages and salaries	59,353	47,521
Social and security costs	668	-
Pension costs, defined contribution scheme	<u>1,403</u>	<u>1,016</u>
Wages and salaries	<u>61,424</u>	<u>48,537</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.
 One Trustee provided 2 workshops for Counsellors and was paid £1,200
 Other Trustees received no remuneration or reimbursement of expenses during the year.

8. Net income resources

This is stated after charging:

	2024 £	2023 £
Depreciation	1,879	1,879
Auditors' remuneration – Audit fee	2,728	2,400

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 2023	21,630	10,760	32,390
Additions	-	-	-
Disposals	-	-	-
At 5 April 2024	<u>21,630</u>	<u>10,760</u>	<u>32,390</u>
Depreciation			
At 6 April 2023	19,517	10,760	30,277
Charge for year	<u>1,879</u>	-	<u>1,879</u>
At 5 April 2024	<u>21,396</u>	<u>10,760</u>	<u>32,156</u>
Net book value			
At 5 April 2024	<u>234</u>	-	<u>234</u>
At 5 April 2023	<u>2,113</u>	-	<u>2,113</u>

12. Debtors

	2024 £	2023 £
Prepayments and accrued income	9,324	7,174
Other debtors	<u>4,515</u>	<u>6,382</u>
	<u>13,839</u>	<u>13,556</u>

13. Creditors:

Amounts falling due within one year

	2024 £	2023 £
Other creditors	12,727	11,549
Other tax and social security	893	959
Deferred income	-	-
	<u>13,620</u>	<u>12,508</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 £1,403 (2023: £1,016). Outstanding contributions due to the Scheme as at the year end were £280 (2023: £265).

15. Analysis of movements in restricted funds

	Brought Forward 6/4/2023	Incoming Resources	Resources Expended	Transfer Between Funds	Carried Forward 5/4/2024
	£	£	£	£	£
City Bridge Trust	12,317	36,360	(34,594)	-	14,083
QBE Foundation	3,000	-	-	-	3,000
NCIL(LB Lewisham)	3,263	-	(3,263)	-	-
Henry Smith Charity	-	25,000	(25,000)	-	-
National Lottery	-	20,000	-	-	20,000
Yellow Heart Trust	-	2,250	(2,250)	-	-
	<u>18,580</u>	<u>83,610</u>	<u>(65,107)</u>	-	<u>37,083</u>

Previous year

	Brought Forward 6/4/2022	Incoming Resources	Resources Expended	Transfer Between Funds	Carried Forward 5/4/2023
	£	£	£	£	£
City Bridge Trust	-	35,240	(22,923)	-	12,317
QBE Foundation	11,250	-	(8,250)	-	3,000
NCIL(LB Lewisham)	-	6,056	(2,793)	-	3,263
Yellow Heart Trust	750	1,500	(2,250)	-	-
	<u>12,000</u>	<u>42,796</u>	<u>(36,216)</u>	-	<u>18,580</u>

City Bridge Trust provided funding for the salary costs for the post of the Counselling Services Manager

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.

Neighbourhood Community Infrastructure Levy (NCIL) provided funding to provide specialist support to Lewisham residents who have survived domestic and/or sexual violence.

The Henry Smith Charity provided funding for running costs of providing our core services, particularly supervision costs.

National Lottery provided funding for costs of rental of our South and North London premises, IT support and DBS checks for counsellors, supervisors and Trustees.

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 6/4/2023	Incoming Resources	Resources Expended	Carried Forward 5/4/2024
	£	£	£	£
General funds	39,866	191,715	(161,846)	69,735
Bromley Trust	-	15,000	(15,000)	-
Coop Local	-	2,037	(2,037)	-
Community fund	-	550	(550)	-
City Bridge Trust	-	550	(550)	-
	<u>39,866</u>	<u>209,302</u>	<u>(179,433)</u>	<u>69,735</u>
Previous year	Brought Forward 6/4/2022	Incoming Resources	Resources Expended	Carried Forward 5/4/2023
	£	£	£	£
General funds	110,803	114,516	(185,453)	39,866
Bromley Trust	-	15,000	(15,000)	-
City Bridge Trust	-	4,661	(4,661)	-
	<u>110,803</u>	<u>134,177</u>	<u>(205,114)</u>	<u>39,866</u>

17. Analysis of net assets between funds

	Restricted Funds	Unrestricted Funds	Total Funds
	£	£	£
Fixed assets	-	234	234
Current assets	44,632	75,572	120,204
Current liabilities	<u>(7,549)</u>	<u>(6,071)</u>	<u>(13,620)</u>
	<u>37,083</u>	<u>69,735</u>	<u>106,818</u>
Previous year	Restricted Funds	Unrestricted Funds	Total Funds
	£	£	£
Fixed assets	-	2,113	2,113
Current assets	26,129	42,712	68,841
Current liabilities	<u>(7,549)</u>	<u>(4,959)</u>	<u>(12,508)</u>
	<u>18,580</u>	<u>39,866</u>	<u>58,446</u>

18. Lease Commitments

The charity's total of future minimum lease payments under non – cancellable operating leases at 5 April 2024 is as follows:

	2024	2023
Payable:	£	£
Within one year	33,000	33,000
Later than one year and not later than five years	72,690	105,690
More than five years	-	-
	<u>105,690</u>	<u>138,690</u>

The amount of non – cancellable operating lease payments recognized as an expense during the year was £33,000 (2023 £32,981)

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.