ONE COMMUNITY GLOUCESTER

England & Wales · Charity number 1137837

Details

Other names	ONE CHURCH HOUSING
Status	Registered
Legal form	Charitable company
Company number	07034027
Registered	2010-09-07
Register	View on the Charity Commission register

Contact

Address	C/o One Church Off Baneberry Road Gloucester Gloucestershire GL4 6NY
Phone	01452419219
Email	info@weareone.church
Website	www.onecommunitygloucester.com

Activities

Objects: 1) TO PREVENT OR RELIEVE POVERTY IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE DIRECTORS MAY FROM TIME TO TIME THINK FIT;2) TO ADVANCE EDUCATION IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE DIRECTORS MAY FROM TIME TO TIME THINK FIT;3) TO RELIEVE THOSE IN NEED BY REASON OF YOUTH, AGE, ILL-HEALTH, DISABILITY, FINANCIAL HARDSHIP OR OTHER DISADVANTAGE IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE DIRECTORS MAY FROM TIME TO TIME THINK FIT;4) TO ADVANCE HEALTH AND THE SAVING OF LIVES IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE DIRECTORS MAY FROM TIME TO TIME THINK FIT;5) TO PROVIDE ADVICE AND SUPPORT TO THOSE IN NEED IN CONNECTION WITH (BUT WITHOUT LIMITATION) INTERPERSONAL RELATIONSHIPS, BEREAVEMENT, EMPLOYMENT AND TRAINING, HOUSING, HEALTH AND FINANCIAL MATTERS;6) TO FURTHER SUCH OTHER PURPOSES THAT ARE RECOGNISED AS CHARITABLE UNDER THE LAWS OF ENGLAND AND WALES AND ANY NEW CHARITABLE PURPOSES WHICH ARE SIMILAR TO ANOTHER CHARITABLE PURPOSE AS THE DIRECTORS SEE FIT FROM TIME TO TIME.

Activities: One Community is a multifaceted Christian-based charity serving local, national and international needs. It is a charitable arm of One Church Gloucester and was established in 2010 to help further the work of One Church Gloucester working locally in our city, nationally in the UK and internationally

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Accommodation/housing
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** THE UNITED KINGDOM OR THE WORLD
- Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£36,616	£38,356	-	-
2023-12-31	£37,707	£43,039	-	-
2022-12-31	£44,060	£43,205	-	-
2021-12-31	£43,212	£35,602	-	-
2020-12-31	£33,181	£26,711	-	-

Trustees

Name	Role	Appointed
CHRISTOPHER GEORGE WILLIAMS		2013-08-04
Ian Andrews		2018-07-03
John Hubbard		2023-06-20
OMOTOLA OPALEYE		2016-02-17
Rev SIMON JARVIS		

ONE COMMUNITY GLOUCESTER

England & Wales - Charity number 1137837

Accounts

One Community Gloucester

Report and Accounts
Year ended 31 December 2024

Stewardship
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

ONE COMMUNITY GLOUCESTER

FOR THE YEAR ENDED 31 DECEMBER 2024

COMPANY INFORMATION

Directors/Trustees	I M Andrews J Hubbard Rev S A Jarvis O Opaleye N Pettifer C G Williams
Company Secretary	T Geatches
Governing Document	Memorandum and Articles of Association Sept 2009 as amended by special resolution dated 24 May 2010
Company Registration Number	07034027 (England and Wales)
Charity Registration Number	1137837
Registered Office	c/o One Church off Baneberry Road Gloucester GL4 6NY
Independent Examiner	Archie McDowall BA, CA Stewardship 1 Lamb's Passage London, EC1Y 8AB
Bankers	Co-operative Bank Plc

CONTENTS

Governing document

One Community Gloucester is a company limited by guarantee and a registered charity. It is governed by its Memorandum and Articles of Association. The company was incorporated on 29th September 2009 and was granted charitable status on 7th September 2010.

Objectives of the charity

The objectives of One Community Gloucester are for the benefit of the public, and include:

(a) to prevent or relieve poverty in such ways or in such parts of the UK or the world as the directors may from time to time think fit.

(b) to advance education in such ways and in such parts of the UK or the world as the directors may from time to time think fit.

(c) to advance citizenship and community development in such ways and in such parts of the United Kingdom as the directors may from time to time think fit.

(d) to relieve those in need by reason of youth, age, ill-heath, disability, financial hardship or other disadvantage in such ways and in such parts of the United Kingdom or the world as the directors may from time-to-time think fit.

(e) to advance health and saving of lives in such ways and in such parts of the UK or the world as the directors may from time to time think fit.

(f) to provide advice and support to those in need in connection with (but not without limitation) interpersonal relationships, bereavement, employment and training, housing, health and financial matters.

(g) to further such other purposes that are recognised as charitable under the laws of England and Wales and any new charitable purposes which are similar to another charitable purpose as the directors see fit from time to time.

Summary of the charity's main activities and achievements

One Community Gloucester is a multifaceted Christian-based charity serving local, national and international needs. It is a charitable arm of One Church and was established in 2010 to help further the work of One Church working locally in our city, nationally in the UK and internationally.

To fulfil the above objects and vision, the charity has a housing project which offers supported housing to vulnerable women. The charity's main activities and achievements are outlined below.

In planning the activities, the Trustees have applied the guidance on public benefit issued by the Charity Commission.

One Church Housing

This year, we have focused on developing strong relationships with key contacts throughout Gloucestershire to establish a reliable referral network. As a result, we have been able to keep all three rooms consistently occupied, reducing downtime and ensuring that individuals in need have prompt access to safe, supportive housing.

In 2024, we welcomed four residents into the house—each bringing unique success stories as well as challenges that required additional support and rehabilitation. For example, one resident pursued further education at Mattersey Hall, Green Pastures, enhancing her skills in Health & Social Care and Theology. Her progress highlights how our project can serve as a catalyst for personal transformation and community uplift.

Naturally, challenges arose this year. Some residents experienced interpersonal tensions and complex mental health needs, which occasionally strained relationships within the house. Although our Housing Manager does not live on the premises, we put robust support measures in place to ensure everyone felt heard, valued, and safe. This proactive approach not only helped resolve conflicts but also built a more resilient, mutually supportive community.

Team nights have been invaluable for our dedicated volunteers, offering an opportunity to share insights, provide advice, and serve as a consistent support system for one another. An experienced volunteer has been playing a pivotal role, assisting with challenging resident meetings, conducting interviews for future residents, and leading our monthly team gatherings. This collaboration reinforces our commitment to long-term development and service excellence.

The Maintenance Team has also made a significant impact throughout 2024, dedicating their time and skills to a range of tasks—from repairing door handles, weeding the front driveway, to facilitating access to the attic. Their hands-on contributions have not only reduced operational costs but have also fostered a strong sense of community pride and cooperation.

In total, we housed four residents and fielded five inquiries this year. The stability of our tenancy, with minimal turnover, is a clear indicator of the trust and confidence our residents have in the support we provide.

Challenges and Opportunities for Growth

- **Limited Funding and Reliance on Volunteers:** Our income, principally from housing benefits, allows us to employ only a few staff members, making volunteer support essential. Residents often face complex challenges during house meetings—including mental health, financial difficulties, and recovery issues. While these situations can be demanding, they also present an opportunity to further expand our volunteer base and enrich our support services, ultimately enhancing our positive impact on the community.

Balancing Eligibility and Evolving Needs: Our model requires residents to meet a high threshold of need for ESA housing benefit (such as probation, recent addiction, domestic abuse, or homelessness), yet also necessitates a degree of semi-independence so that support can be managed through several weekly contact points. As residents feel safer and begin to process past traumas, they sometimes develop additional needs beyond our current capacity. Addressing these evolving requirements—finding more suitable accommodation or facilitating a transition to independent living—remains a challenge, underscoring the need for innovative housing solutions and stronger community partnerships.

- **Developing a Structured 'Move On' Process:** We are exploring options with the Council to create a formal 'Move On' process. Integrating our house into the Council's Homeseekers system would ensure that our residents receive equal opportunities to progress through housing pathways, aligning our support with broader community services. This initiative promises to enhance fairness and provide a smoother transition for residents as they work towards greater independence.

This comprehensive effort not only strengthens our housing project but also enriches the local community by providing a safe, supportive environment where residents can overcome personal challenges and contribute positively to society.

Statistics

	Referrer	**Housed (to end of 2024)**	**Successes**	**Current Status**
Resident A	Teen Challenge	24 months	Attending church, currently completing college course	Moved to Mattersey Bible College.
Resident B	Teen Challenge	10 months	Attending church, getting baptised and volunteering opportunities	Currently moving to another Green Pastures location.
Resident C	Nelson's Trust	7 months	Volunteering opportunities, attending Church, cooking meals.	Moving into Rehab facility due to relapse.
Resident D	YMCA Cheltenham	8 months	Volunteering opportunities, improvement in family connections, support with budgeting and spending	Currently living at the house.

Measurable Outcomes for 2024

OUTCOME	**NUMBER OF RESIDENTS**
Residents who found work	0
Residents actively engaged in their support plan	4
Residents engaged in some meaningful activity	4
Residents who are abstinent from their addiction	2
Residents accessing further education	1

Looking forward, the need to develop sustainability across the project is significant, both for now and its future. We are seeking guidance from external providers and Green Pastures, to further develop sustainability, while supporting staff and volunteer well-being. Continuing to recruit, train and look after our team will remain a focus. As a management team, we are planning steps to have a second house with Green Pastures. This would possibly be for a Male Dry House to support others within our community. We still need to develop sustainability within team and recruit additional volunteers before this is a viable option due to the high need of the mentors role. It is also important to build the relationship with the Council so that we are recognised as a facility that can move individuals on to Independent Living. This would open up so many options and opportunities for the residents as private rent isn't always an option for them due to their low income.

Public Benefit

The Trustees have considered the requirements of the Charities Act to ensure that the Charity meets its obligations in respect of Public Benefit. The Trustees believe that the above report demonstrates the Charity's commitment to the community in which it is based, its achievements during the year and its future plans. This in their opinion satisfies the requirement of Public Benefit.

Structure, Governance and Management

Responsibility for setting policy and for determining the parameters within which the charity should operate rests with the trustees/directors who meet regularly to monitor the activities of the charity.

Responsibility for the day to day operation of the charity has been delegated to a senior management team led by Tom Geatches and the Housing Manager.

New trustees are recruited and appointed by the existing trustees, by a majority vote.

Financial Review

During the year, our income decreased by £1,091 to £36,616, while expenditure fell by £4,684 to £38,356. The majority of our income comes from housing benefits received for our residents. In 2024, we collected £33,475 in housing benefits (compared to £35,425 in 2023), a slight decrease attributed to ending the year with only one resident in the house.

Our expenditure dropped by 11% (£4,684 less) thanks to the careful management of our new housing manager, who has been diligently refining contracts and services to secure the best value. This reduction is also largely due to our dedicated volunteers, whose support in maintaining the property has significantly reduced our reliance on costly professional services.

The new housing manager's excellent work has enabled One Community to remain financially stable without needing extra support from One Church. Although the project finished the year with a small deficit, this outcome demonstrates a year of recovery and effective management – notably by minimising vacancies between residents. Looking ahead, we are working with Green Pastures to secure a second house, which is likely to expand the project in 2025.

Overall, the deficit for the year was £1,740 (compared to £5,332 in 2023), and the charity's net assets decreased by the same amount to £18,949. These net assets include £19,333 in cash, almost all of which is unrestricted.

Grant Making Policy

Gifts to external organisations and individuals are considered by the Trustees on the basis of need and the fulfilment of the charitable objectives. There are no upper or lower limits of support.

Going concern

The trustees, having reviewed all financial and other obligations expect the charity to continue to operate as normal for the foreseeable future.

One Church remains fully supportive of the project and together we will continue to review on-going viability.

Reserves policy

The trustees/directors have determined that the charity should aim to hold cash of no less than £10,000, which equates to about 3 months of expenditure so that the charity could continue to operate should income and /or expenditure vary adversely. At the year end, the charity held cash of £19,333 and the charity is complying with its reserves policy.

Key risks and uncertainties

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

All major insurance risks are subject to normal volunteer insurance. Contractual risks are reviewed before being entered into, to assess that they could not significantly impact upon the charity's ability to fulfil its objectives.

An annual review of all areas of risk is undertaken by the trustees/directors in conjunction with volunteers responsible for the area of activity.

Responsibilities of trustees under company law

The trustees (who are also the charitable company's directors in company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Approval

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the trustees and signed on their behalf by:

Ian Andrews
Ian Andrews (Aug 14, 2025 23:41:26 GMT+1)........................

I M Andrews - Director and Trustee

Date: Aug 14, 2025

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

ONE COMMUNITY GLOUCESTER
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024 on pages 9 to 15 following, which have been prepared on the basis of the accounting policies set out on pages 11 and 12.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

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

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

Archie McDowall
Archie McDowall (Aug 15, 2025 11:09:08 GMT+1)

Archie McDowall BA, CA
Stewardship
1 Lamb's Passage
London, EC1Y 8AB

Date: Aug 15, 2025

ONE COMMUNITY GLOUCESTER

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
INCOME AND ENDOWMENTS FROM					
Donations and Grants	3	-	1,100	1,100	24
Charitable activities	4	35,516	-	35,516	37,683
Total income and endowments		35,516	1,100	36,616	37,707
EXPENDITURE ON					
Charitable activities	5	38,285	71	38,356	43,039
Total expenditure		38,285	71	38,356	43,039
Net income/(expenditure)		(2,769)	1,029	(1,740)	(5,332)
Transfers between funds		-	-	-	-
Net movement in funds		(2,769)	1,029	(1,740)	(5,332)
Reconciliation of funds:					
Total funds brought forward		20,689	-	20,689	26,021
Total funds carried forward	10	17,920	1,029	18,949	20,689

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

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on pages 11 to 15 form part of these accounts.

ONE COMMUNITY GLOUCESTER

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2024 £	Total funds 2023 £
CURRENT ASSETS					
Debtors	7	1,000	-	1,000	-
Cash at bank	8	18,304	1,029	19,333	22,301
		19,304	1,029	20,333	22,301
CREDITORS: Amounts falling due within one year	9	(1,384)	-	(1,384)	(1,613)
NET CURRENT ASSETS AND TOTAL NET ASSETS		17,920	1,029	18,949	20,689
FUND BALANCES					
Unrestricted funds					
General funds		-	-	-	-
Designated housing fund		17,920	-	17,920	20,689
Restricted Funds	10	-	1,029	1,029	0
		17,920	1,029	18,949	20,689

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

(a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

Ian Andrews
Ian Andrews (Aug 14, 2025 23:41:26 GMT+1)

I M Andrews - Director and Trustee

Aug 14, 2025

Date

Company number: 07034027 (England and Wales) Charity number: 1137837

The notes on pages 11 to 15 form part of these accounts.

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

The accounts have been prepared under the historic cost convention and in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The trustees (who are the charitable company's directors for the purposes of company law) 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 approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

The principles adopted in the preparation of the financial statements are set out below.

a) <u>Income</u>

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from charitable activities represents income receivable from providing accommodation in furtherance of the charity's charitable objects.

The charity has relied significantly upon volunteers in carrying out its activities during the year. In accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

b) <u>Expenditure</u>

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity sometimes makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

c) <u>Funds</u>

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

d) <u>Tangible fixed assets</u>

Fixed assets acquired for use by the charity are capitalised and depreciated over their estimated useful life unless they cost less than £2,000 when they are written off when purchased. To date no expenditure has been incurred that needs to be capitalised.

2 Accounting Policies continued

e) Leased assets

Leases which do not transfer substantially all the risks and rewards of ownership to the charity are classified as operating leases. Operating lease payments are recognised as an expense on a straight-line basis over the lease term (unless another systematic basis is more representative of use).

f) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

g) Cashflow statement

The company has taken advantage of the exemption provided by the Charities SORP and has not prepared a Cash Flow Statement for the year.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive).

3 Donations & Grants

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Donations and grants	-	1,100	1,100	24

4 Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Providing accommodation	35,516	-	35,516	37,683

5 Charitable expenditure

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Property rental, utilities and other services	22,606	71	22,677	27,188
Staff & volunteer costs	14,444	-	14,444	14,638
Governance	1,234	-	1,234	1,213
	38,285	71	38,356	43,039

The fee payable to the independent examiner for preparing and examining the accounts was £1,200 (2023: £1,200); in addition, the charity paid £489 (2023: £536) to Stewardship for payroll bureau services.

6 Staff costs and trustee remuneration

During the year the average number of part time employees was 1 (2023: 1.6). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

No trustees received employment benefits in either the current or preceding year.

7 Debtors

	2024	2023
	£	£
Grants receivable	1,000	-
	1,000	-

8 Cash at bank and in hand

	2024	2023
	£	£
Cash at bank	19,333	22,301

9 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	184	413
Accruals	1,200	1,200
	1,384	1,613

10 Restricted funds

During the year the movements in the charity's restricted fund was as follows:

	Opening balance 2024	Incoming resources 2024	Outgoing resources 2024	Transfers in the year 2024	Closing balance 2024
	£	£	£	£	£
Residents fund	-	100	(71)	-	29
Community café fund	-	1,000	-	-	1,000
	-	1,100	(71)	-	1,029

In the previous year the movements in the charity's restricted fund was as follows:

	Opening balance 2023	Incoming resources 2023	Outgoing resources 2023	Transfers in the year 2023	Closing balance 2023
	£	£	£	£	£
Residents fund	5	-	(5)	-	-

The restricted **Residents** fund was created from a grant received to help give Christmas gifts to residents.
The restricted **Community café** fund was created from a grant received to help with a new community café.

The assets and liabilities of the various funds are as follows:

	Unrestricted funds			
	General funds	Designated funds	Restricted funds	2024
	£		£	£
Debtors	-	-	1,000	1,000
Cash at bank and in hand	-	19,233	100	19,333
Creditors falling due within one year	-	(1,313)	(71)	(1,384)
	-	17,920	1,029	18,949

In the previous year, the assets and liabilities of the various funds were as follows:

	Unrestricted funds			
	General funds	Designated funds	Restricted funds	2023
	£		£	£
Cash at bank and in hand	1,200	21,101	-	22,301
Creditors falling due within one year	(1,200)	(413)	-	(1,613)
	-	20,689	-	20,689

12 Operating lease commitments

The charity has an operating lease for a residential property that is used to provide supported housing to vulnerable women. This lease can be terminated with 12 month's notice and the rent payable for that 12 month period is expected to be £15,466 (2023: £15,466).

During the year the charity was charged £15,466 (2023: £16,873) for its operating lease.

13 Transactions with related parties

No donations were received from related parties during the year.

Except for the reimbursement of expenses incurred when acting as agent for the charity, no expenses were paid to (or for) the trustees.

As explained below, the charity is controlled by One Church. From time to time One Church makes payments for the charity, which the charity reimburses. Except for this, there have been no other transactions with One Church in the current year, or in the previous year.

13 Members

Each member of the company commits to contribute if the charity is wound up an amount of £1.

14 Ultimate controlling party

The charitable company and One Church share the same trustees and the the charity operates to help further One Church's overall mission. One Church operates as a church and is the ultimare parent and controlling entity. One Church is a registered charity (number 1131467) and is a company limited by guarantee (number: 06955996). The charitable company's results are included in the consolidated financial statements preparred by One Church and are avaliable from the Charity Commission.

ONE COMMUNITY GLOUCESTER

DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES

FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted Funds General Funds 2024 £	Unrestricted Funds Designated Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds General Funds 2022 £	Unrestricted Funds Designated Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £ #
INCOME AND ENDOWMENTS FROM									
Donations and grants	3	-	-	1,100	1,100	-	24	-	24
Charitable activities	4	-	35,516	-	35,516	-	37,683	-	37,683
Total income and endowments		-	35,516	1,100	36,616	-	37,707	-	37,707
EXPENDITURE ON									
Charitable activities	5	-	38,285	71	38,356	1,213	41,821	5	43,039
Total expenditure		-	38,285	71	38,356	1,213	41,821	5	43,039
Net income/(expenditure)		-	(2,769)	1,029	- 1,740	(1,213)	(4,114)	(5)	(5,332)
Transfers between funds		-	0	-	-	596	(596)	-	-
Net movement in funds		-	(2,769)	1,029	- 1,740	(617)	(4,711)	(5)	- 5,332
Reconciliation of funds:									
Total funds brought forward		-	20,689	-	20,689	617	25,399	5	26,021
Total funds carried forward	10	-	17,920	1,029	18,949	-	20,689	0	20,689

The charity's only designated fund is the designated housing fund. This was created from income (mainly housing benefit) set aside by the trustees for the provision of accommodation and support to vulnerable women. Expenditure incurred in respect of this activity is charged to this fund.

ONE COMMUNITY GLOUCESTER

England & Wales - Charity number 1137837

Accounts

One Community Gloucester

Report and Accounts
Year ended 31 December 2023

Stewardship
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

ONE COMMUNITY GLOUCESTER

FOR THE YEAR ENDED 31 DECEMBER 2023

COMPANY INFORMATION

Directors/Trustees	I M Andrews J Hubbard (appointed 20 June 2023) Rev S A Jarvis K P Martin (resigned 1 June 2023) O Opaleye N Pettifer C G Williams
Company Secretary	T Geatches
Governing Document	Memorandum and Articles of Association Sept 2009 as amended by special resolution dated 24 May 2010
Company Registration Number	07034027 (England and Wales)
Charity Registration Number	1137837
Registered Office	c/o One Church off Baneberry Road Gloucester GL4 6NY
Independent Examiner	Ajay Rajani FCIE Stewardship 1 Lamb's Passage London, EC1Y 8AB
Bankers	Co-operative Bank Plc

CONTENTS

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 DECEMBER 2023

The directors, who are the charity's trustees for the purposes of charity law, have pleasure in submitting the Report and Accounts for the year.

Governing document

One Community Gloucester is a company limited by guarantee and a registered charity. It is governed by its Memorandum and Articles of Association. The company was incorporated on 29th September 2009 and was granted charitable status on 7th September 2010.

Objectives of the charity

The objectives of One Community Gloucester are to provide public benefit in the following ways:

(a) to prevent or relieve poverty in such ways or in such parts of the UK or the world as the directors may from time to time think fit.

(b) to advance education in such ways and in such parts of the UK or the world as the directors may from time to time think fit.

(c) to advance citizenship and community development in such ways and in such parts of the United Kingdom as the directors may from time to time think fit.

(d) to relieve those in need by reason of youth, age, ill-heath, disability, financial hardship or other disadvantage in such ways and in such parts of the United Kingdom or the world as the directors may from time to time think fit.

(e) to advance health and saving of lives in such ways and in such parts of the UK or the world as the directors may from time to time think fit.

(f) to provide advice and support to those in need in connection with (but not without limitation) interpersonal relationships, bereavement, employment and training, housing, health and financial matters.

(g) to further such other purposes that are recognised as charitable under the laws of England and Wales and any new charitable purposes which are similar to another charitable purpose as the directors see fit from time to time.

Summary of the charity's main activities and achievements

One Community Gloucester is a multifaceted Christian-based charity serving local, national and international needs. It is a charitable arm of One Church and was established in 2010 to help further the work of One Church working locally in our city, nationally in the UK and internationally.

To further the above objects and vision, the charity offers supported housing to vulnerable women. The charity's main activities and achievements were as follows:

One Church Housing

This year, we focused heavily on resident care and maintaining a steady flow of residents within the house to ensure good financial growth.

Our greatest success was having 8 residents join the house and to see 4 of these leave to move onto independent living.

Another resident has recently joined us who was homeless. She is currently thriving in the environment and is volunteering at the local homeless shelter baking for the cafe that they run. She attends this once a week.

There were challenges this year, especially in providing resident care in response to crisis. We have been diligent in signposting to professional services and working with all residents in their individual care plans and goals.

We held a recruitment drive in One Church Gloucester and recruited 1 additional member to the volunteer care team and they have been leading a new Bible Study group weekly which is accessible to all residents, since November 2023. This now means we have a team of 4 trained mentors, 2 team members supporting socials and 1 volunteer delivering the Bible Study. We intend to make recruitment drives and training inductions a regular event.

We introduced more rigorous screening (through OC safeguarding and recruiting systems) and training, as volunteers are less likely to be known to us.

The administrator role for Finance has now left and this is currently being absorbed into the Housing Manager's hours and role.

Monthly supervision and training nights were implemented for team, which includes opportunities to reflect on current residents, their care and needs. These remain a great opportunity to talk together, advise one another and be a support system to each other.

An experienced volunteer remains helping every Friday afternoon to support the long-term development of the housing project. This volunteer also supports with leading difficult meetings at the house with residents, interviews for future residents and monthly team meetings.

We currently have a Maintenance Team that comprise of male volunteers from One Church who help support the house with general issues. This is managed by the Housing Manager and has proven effective so far. This launched in January 2024.

Through 2023, we have housed a total of 8 residents and had 4 enquiries. As we now have an initial discussion call when we receive an enquiry, we are only receiving referrals when we have spaces and enquiries are more likely to be successful. The Housing Manager emails all contacts when spaces occur, around a month in advance, so we can offer a smoother transition.

Challenges

Our income (principally housing benefit) only allows us to employ a few staff and consequently we are reliant on volunteers for much of the care we provide. The residents often present with complex and at times stressful issues during house meetings, both personally and through the house dynamics of living together, which needs time and support to resolve. They will also reach out for additional support from staff when they are struggling, such as with mental health, finances, or recovery issues. Residents are required to meet a high threshold of need to be eligible for ESA housing benefit (probation, recent addiction, domestic abuse and/ or homelessness), yet we need residents to be able to live semi-independently as our support is delivered through several contact points in the week. At times, residents may present with additional needs beyond their initial referral and they then need more support than we can offer at present. This can be common as residents feel safer from their trauma, and so their mental or physical health may deteriorate as they begin to process what they went though. Finding more suitable accommodation for their level of need, when there is so little supported housing at this level, or moving on to independent living, can be difficult. Our referrers are now wider but remain limited while we have a small number of bed spaces. Due to our model and working hours, we also cannot transition new residents in quickly, so we are not always suitable. We tend to take a lot of referrals from the local rehab centre and at times this can be tricky.

We are currently talking to Green Pastures in the hope that we will be able to secure a second house. We have been looking at properties within the same area but this unfortunately has not progressed any further at this current time.

Statistics

	Referrer	Housed (to end of 2023)	Successes	Current Status
Resident A	Teen Challenge	24 months	Attending church, currently completing college course	Moved to Mattersey Bible College.
Resident B	Teen Challenge	10 months	Attending church, getting baptised and volunteering opportunities	Currently moving to another Green Pastures location.
Resident C	Teen Challenge	10 months	Building relationships with family. Meaningful hours being completed.	Moved onto Emmaus supported living.
Resident D	Nelson's Trust	1 month	Integration back with family	Handed in notice to leave. Moved back with family.
Resident E	Nelson's Trust	3 months	Volunteering, attending church, getting baptised, restored relationship with daughter	Handed in notice to leave. Moved back with new partner and daughter.
Resident F	Nelson's Trust	2 months	Repaired relationship with Father	Moved onto independent living after relapse.
Resident G	Nelson's Trust	7 months	Volunteering opportunities, attending Church, cooking meals.	Moving into Rehab facility due to relapse.
Resident H	YMCA Cheltenham	3 months	Volunteering opportunities, improvement in family connections, support with budgeting and spending	Currently living at the house.

Measurable Outcomes for 2023

OUTCOME	NUMBER OF RESIDENTS
Residents who found work	0
Residents actively engaged in their support plan	8
Residents engaged in some meaningful activity	8
Residents who are abstinent from their addiction	5
Residents accessing further education	1

Looking forward

The need to develop sustainability across the project is significant, both for now and its future. We are seeking guidance from external providers and Green Pastures, to further develop sustainability, while supporting staff and volunteer well-being. Continuing to recruit, train and look after our team will remain a focus. The management team are making plans for a second house with Green Pastures. This would possibly be for a Male Dry House to support others within our community. We still need to develop sustainability within the team and recruit additional volunteers before this is a viable option due to the high need for the mentors role. One Church now list volunteering with One Community Gloucester as one of the options they ask their church family to consider and so there is a constant recruitment drive.

In planning the activities, the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Structure, Governance and Management

Responsibility for setting policy and for determining the parameters within which the charity should operate rests with the trustees/directors who meet regularly to monitor the activities of the charity.

Responsibility for the day to day operation of the charity has been delegated to a senior management team led by Tom Geatches and the Housing Manager.

New trustees are recruited and appointed by the existing trustees, by a majority vote.

Financial review

During the year income decreased by £6,353 to £37,707 and expenditure was nearly unchanged at £43,039 (2022: £43,205).

Most of our income comes from the housing benefit we receive in respect of our various residents and this fell by £6,523 to £35,425. This reduction was mainly due to lower occupancy because we decided to reconfigure the house so that now it operates as a 3 bed (not 4 bed) house. The reconfiguration followed a review of the size of the house and the dynamic for residents. We worked with Green Pastures on this move and we agreed a reduction in the rent and fees we pay to them.

Expenditure decreased by £165 to £43,039. We spent less on rent and repairs but we spent more on staffing. We employed a new housing manager and, to facilitate the transition, for a short period of time we employed both the incoming and outgoing housing managers.

The deficit this year was £5,332 (2022: a surplus of £855). This is significantly less than the deficit we had budgeted for 2023 (which reflected the changes we knew would be taking place in 2023). We are very grateful to the new housing manager who has done a fantastic job at finetuning processes and refining expenditure in order to make the housing project more financially viable going forward. The projections for 2024 are far healthier and, at the present time, we are hoping to report a small surplus for 2024. This should leave us well placed for the hoped for second house.

Net assets have fallen by this year's deficit of £5,332 to £20,689. This is mainly represented by cash of £22,301, all of which is unrestricted.

Going concern

The trustees, having reviewed all financial and other obligations, expect the charity to continue to operate as normal for the foreseeable future.

One Church remains fully supportive of the project and together we will continue to review on-going viability.

Reserves policy

The trustees/directors have determined that the charity should aim to hold cash of no less than £10,000, which equates to about 3 months of projected expenditure so that the charity could continue to operate should income and /or expenditure vary adversely. At the year end, the charity held cash of £22,301 and the charity is complying with its reserves policy.

Key risks and uncertainties

The charity is exposed to various risks - be they operational, financial or reputational. All areas of risk are reviewed at least annually by the trustees/directors in conjunction with staff and volunteers. Where possible, appropriate measures are taken to mitigate those risks.

Some of these risks have been mitigated by ensuring that appropriate insurance is in place. The charity also undertakes a careful review of all proposed contracts and evaluates any related risks.

Future Plans

The key strategies for the charity are as stated above. The Trustees/directors continue to review future strategic requirements.

Public Benefit

The Trustees have considered the requirements of the Charities Act to ensure that the Charity meets its obligations to provide Public Benefit. The Trustees believe that the above report demonstrates the Charity's commitment to the community in which it is based, its achievements during the year and its future plans. The Trustees are satisfied that the charity is fulfilling its obligations to provide Public Benefit.

Responsibilities of trustees under company law

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Approval

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the trustees and signed on their behalf by:

Ian Andrews
Ian Andrews (Sep 21, 2024 16:17 GMT+1)
…………………………………………………

I M Andrews - Director and Trustee

Date: Sep 21, 2024

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

ONE COMMUNITY GLOUCESTER
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023 on pages 9 to 15 following, which have been prepared on the basis of the accounting policies set out on pages 11 and 12.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or

2. the accounts do not accord with those records; or

3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Ajay Rajani
Ajay Rajani (Sep 24, 2024 11:46 GMT+1)

Ajay Rajani FCIE
Stewardship
1 Lamb's Passage
London, EC1Y 8AB

Date: Sep 24, 2024

ONE COMMUNITY GLOUCESTER

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOME AND ENDOWMENTS FROM					
Donations and Grants	3	24	-	24	126
Charitable activities	4	37,683	-	37,683	43,934
Total income and endowments		37,707	-	37,707	44,060
EXPENDITURE ON					
Charitable activities	5	43,034	5	43,039	43,205
Total expenditure		43,034	5	43,039	43,205
Net income/(expenditure)		(5,327)	(5)	(5,332)	855
Transfers between funds		-	-	-	-
Net movement in funds		(5,327)	(5)	(5,332)	855
Reconciliation of funds:					
Total funds brought forward		26,016	5	26,021	25,166
Total funds carried forward	10	20,689	-	20,689	26,021

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

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on pages 11 to 15 form part of these accounts.

ONE COMMUNITY GLOUCESTER

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2023 £	Total funds 2022 £
CURRENT ASSETS					
Debtors	7	-	-	-	2,404
Cash at bank	8	22,301	-	22,301	28,495
		22,301	-	22,301	30,899
CREDITORS: Amounts falling due within one year	9	(1,613)	-	(1,613)	(4,878)
NET CURRENT ASSETS AND TOTAL NET ASSETS		20,689	-	20,689	26,021
FUND BALANCES					
Unrestricted funds					
General funds		-	-	-	617
Designated housing fund		20,689	-	20,689	25,399
Restricted Funds	10	-	-	-	5
		20,689	-	20,689	26,021

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

(a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

Ian Andrews
Ian Andrews (Sep 21, 2024 16:17 GMT+1)

I M Andrews - Director and Trustee

Sep 21, 2024

Date

Company number: 07034027 (England and Wales) Charity number: 1137837

The notes on pages 11 to 15 form part of these accounts.

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

The accounts have been prepared under the historic cost convention and in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The trustees (who are the charitable company's directors for the purposes of company law) 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 approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

The principles adopted in the preparation of the financial statements are set out below.

a) <u>Income</u>

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from charitable activities represents income receivable from providing accommodation in furtherance of the charity's charitable objects.

The charity has relied significantly upon volunteers in carrying out its activities during the year. In accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

b) <u>Expenditure</u>

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity sometimes makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

c) <u>Funds</u>

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

d) <u>Tangible fixed assets</u>

Fixed assets acquired for use by the charity are capitalised and depreciated over their estimated useful life unless they cost less than £2,000 when they are written off when purchased. To date no expenditure has been incurred that needs to be capitalised.

2 Accounting Policies continued

e) Leased assets

Leases which do not transfer substantially all the risks and rewards of ownership to the charity are classified as operating leases. Operating lease payments are recognised as an expense on a straight-line basis over the lease term (unless another systematic basis is more representative of use).

f) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

g) Cashflow statement

The company has taken advantage of the exemption provided by the Charities SORP and has not prepared a Cash Flow Statement for the year.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive).

3 Donations & Grants

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Donations and grants	24	-	24	126

4 Charitable Activities

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Providing accommodation	37,683	-	37,683	43,934

5 Charitable expenditure

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Property rental, utilities and other services	27,183	5	27,188	31,104
Staff & volunteer costs	14,638	-	14,638	10,915
Governance	1,213	-	1,213	1,185
	43,034	5	43,039	43,205

The fee payable to the independent examiner for preparing and examining the accounts was £1,200 (2022: £1,200); in addition, the charity paid £536 (2022: £558) to Stewardship for payroll bureau services.

6 Staff costs and trustee remuneration

During the year the average number of part time employees was 1.6 (2022: 2). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

No trustees received employment benefits in either the current or preceding year.

7 Debtors

	2023	2022
	£	£
Housing benefit receivable	-	1,756
Other debtors and prepayments	-	648
	-	2,404

8 Cash at bank and in hand

	2023	2022
	£	£
Cash at bank	22,301	28,495

9 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	413	1,362
Accruals	1,200	1,200
Housing benefit repayable	-	2,316
	1,613	4,878

10 Restricted funds

During the year the movements in the charity's restricted fund was as follows:

	Opening balance 2023	Incoming resources 2023	Outgoing resources 2023	Transfers in the year 2023	Closing balance 2023
	£	£	£	£	£
Residents fund	5	-	(5)	-	-

In the previous year the movements in the charity's restricted fund was as follows:

	Opening balance 2022	Incoming resources 2022	Outgoing resources 2022	Transfers in the year 2022	Closing balance 2022
	£	£	£	£	£
Residents fund	3	126	123	-	5

The restricted **Residents** fund was created from a grant received to help residents move out of supported housing.

The assets and liabilities of the various funds are as follows:

	Unrestricted funds			
	General funds	Designated funds	Restricted funds	2023
	£		£	£
Cash at bank and in hand	1,200	21,101	-	22,301
Creditors falling due within one year	(1,200)	(413)	-	(1,613)
	-	20,689	-	20,689

In the previous year, the assets and liabilities of the various funds were as follows:

	Unrestricted funds			
	General funds	Designated funds	Restricted funds	2022
	£		£	£
Debtors	-	2,404	-	2,404
Cash at bank and in hand	1,817	26,673	5	28,495
Creditors falling due within one year	(1,200)	(3,678)	-	(4,878)
	617	25,399	5	26,021

12 Operating lease commitments

The charity has an operating lease for a residential property that is used to provide supported housing to vulnerable women. This lease can be terminated with 12 month's notice and the rent payable for that 12 month period is expected to be £15,466 (2022: £19,200).

During the year the charity was charged £16,873 (2022: £19,200) for its operating lease.

13 Transactions with related parties

No donations were received from related parties during the year.

Except for the reimbursement of expenses incurred when acting as agent for the charity, no expenses were paid to (or for) the trustees.

The charity's trustees also serve as trustees of One Church (registered charity number 1131467). From time to time One Church makes payments for the charity, which the charity reimburses. Except for this, there have been no other transactions with One Church in the current year, or in the previous year.

13 Members

Each member of the company commits to contribute if the charity is wound up an amount of £1.

ONE COMMUNITY GLOUCESTER

DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES

FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted Funds General Funds 2023 £	Unrestricted Funds Designated Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds General Funds 2022 £	Unrestricted Funds Designated Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £ #
INCOME AND ENDOWMENTS FROM									
Donations and grants	3	-	24	-	24	-	-	126	126
Charitable activities	4	-	37,683	-	37,683	-	43,934	-	43,934
Total income and endowments		-	37,707	-	37,707	-	43,934	126	44,060
EXPENDITURE ON									
Charitable activities	5	1,213	41,821	5	43,039	1,185	41,896	123	43,205
Total expenditure		1,213	41,821	5	43,039	1,185	41,896	123	43,205
Net income/(expenditure)		(1,213)	(4,114)	(5)	- 5,332	(1,185)	2,039	2	855
Transfers between funds		596	(596)	-	-	-	-	-	-
Net movement in funds		(617)	(4,711)	(5)	- 5,332	- 1,185	2,039	2	855
Reconciliation of funds:									
Total funds brought forward		617	25,399	5	26,021	1,802	23,360	3	25,166
Total funds carried forward	10	-	20,689	-	20,689	617	25,399	5	26,021

The charity's only designated fund is the designated housing fund. This was created from income (mainly housing benefit) set aside by the trustees for the provision of accommodation and support to vulnerable women. Expenditure incurred in respect of this activity is charged to this fund.

Accounts

One Community Gloucester

Report and Accounts
Year ended 31 December 2022

Stewardship
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

ONE COMMUNITY GLOUCESTER

FOR THE YEAR ENDED 31 DECEMBER 2022

COMPANY INFORMATION

Directors/Trustees	I Andrews J Hubbard (appointed 20 June 2023) Rev S A Jarvis K P Martin (resigned 1 June 2023) O Opaleye N Pettifer C G Williams
Company Secretary	E Rich
Governing Document	Memorandum and Articles of Association Sept 2009 as amended by special resolution dated 24 May 2010
Company Registration Number	07034027 (England and Wales)
Charity Registration Number	1137837
Registered Office	c/o One Church off Baneberry Road Gloucester GL4 6NY
Independent Examiner	Ajay Rajani FCIE Stewardship 1 Lamb's Passage London, EC1Y 8AB
Bankers	Co-operative Bank Plc

CONTENTS

The directors, who are the charity's trustees for the purposes of charity law, have pleasure in submitting the Report and Accounts for the year.

Governing document

One Community Gloucester is a company limited by guarantee and a registered charity. It is governed by its Memorandum and Articles of Association. The company was incorporated on 29th September 2009 and was granted charitable status on 7th September 2010.

Objectives of the charity

The objectives of One Community Gloucester are to provide public benefit in the following ways:

(a) to prevent or relieve poverty in such ways or in such parts of the UK or the world as the directors may from time to time think fit.

(b) to advance education in such ways and in such parts of the UK or the world as the directors may from time to time think fit.

(c) to advance citizenship and community development in such ways and in such parts of the United Kingdom as the directors may from time to time think fit.

(d) to relieve those in need by reason of youth, age, ill-heath, disability, financial hardship or other disadvantage in such ways and in such parts of the United Kingdom or the world as the directors may from time to time think fit.

(e) to advance health and saving of lives in such ways and in such parts of the UK or the world as the directors may from time to time think fit.

(f) to provide advice and support to those in need in connection with (but not without limitation) interpersonal relationships, bereavement, employment and training, housing, health and financial matters.

(g) to further such other purposes that are recognised as charitable under the laws of England and Wales and any new charitable purposes which are similar to another charitable purpose as the directors see fit from time to time.

Summary of the charity's main activities and achievements

One Community Gloucester is a Christian-based charity. It is a charitable arm of One Church and was established in 2010 to help meet local, national and international needs.

To further the above objectives and vision, the charity offers supported housing to vulnerable women in the local community. The charity's main activities and achievements were as follows:

One Church Housing

This year we focused heavily on resident care and continuing the investment into sustainability of the project in preparation for the transition of Housing Manager in 2023. Due to it being a transition year, there have been times of discussion and reflection on the current project regarding the residents and relationships with referrers. It has given us opportunities to create new processes and build new contacts.

Our greatest success was seeing all three residents who left graduating from the house into a more independent form of housing.

Another resident is continuing their journey in the house and is fully engaged in the programme. The resident is currently completing a college course.

There were challenges this year, especially in providing resident care in response to crisis. We have been diligent in signposting to professional services and working with all residents in their individual care plans and goals.

We held a recruitment drive in One Church Gloucester and recruited 2 additional members to the volunteer care team; one to support with mentoring and one to support with the house socials for the residents. This now means we have a team of 4 trained mentors, 2 team members supporting socials and 1 volunteer delivering relaxation and mindfulness. We intend on making recruitment drives and training inductions a regular event.

We introduced more rigorous screening (through OC safeguarding and recruiting systems) and training, as volunteers are less likely to be known to us.

The increase in income from housing benefit has helped us increase staffing and we were able to recruit a paid administrator for a few hours a week to support the manager.

Monthly supervision and training nights were implemented for the team, which includes opportunities to reflect on current residents, their care and needs.

An experienced volunteer is now helping every Friday afternoon to support the long-term development of the housing project.

Challenges

- Developing a sustainable model that provides excellent quality care for residents that transitions residents towards independent living, while also protecting staff and volunteers' personal boundaries and availability. We have withdrawn the 24-hour emergency number and introduced protocols with residents so that they are aware of what to do in different circumstances.
- Our income (principally housing benefit) only allows us to employ a few staff and consequently we are reliant on volunteers for much of the care we provide. The residents often present with complex and at times stressful issues during house meetings, both personally and through the house dynamics of living together, which needs time and support to resolve. They will also reach out for additional support from staff when they are struggling, such as with mental health, finances, or recovery issues.
- Residents are required to meet a high threshold of need to be eligible for ESA housing benefit (probation, recent addiction, domestic abuse and/ or homelessness), yet we need residents to be able to live semi-independently as our support is delivered through several contact points in the week. At times, residents may present with additional needs beyond their initial referral and they then need more support than we can offer at present. This can be common as residents feel safer from their trauma, and so their mental or physical health may deteriorate as they begin to process what they went though. Finding more suitable accommodation for their level of need, when there is so little supported housing at this level, or moving on to independent living, can be difficult.
- Our referrers are now wider but remain limited while we have a small number of bed spaces. Due to our model and working hours, we also cannot transition new residents in quickly, so we are not always suitable.

Due to the costs we need to incur to provide our service, we successfully applied for a small increase to our Housing Benefit rate. This allowed us increase the hours worked by our Housing Manager and continue with our employment of a part time administrator (who started with us last year). We could also use contractors to undertake some essential repairs.

REPORT OF THE DIRECTORS continued

We have enjoyed a period of relative occupancy stability across the majority of 2022, housing either 3 or 4 residents, with an overall occupancy rate of 85%, and with most residents staying for longer periods of time and so able to access more help and support.

Through 2022, we have housed a total of 5 residents and had 5 enquiries. As we now have an initial discussion call when we receive an enquiry, we are only receiving referrals when we have spaces and enquiries are more likely to be successful.

Although our occupancy has been a little lower than ideal, current underspend on the upkeep of the house has meant we have not needed additional funds. We are also in the position to be able to use contractors for more maintenance work rather than be reliant on volunteers, although we do always try to recruit volunteers first if appropriate.

Statistics

	Referrer	Housed (to end of 2022)	Successes	Current Status
Resident A	Teen Challenge	10 months	Attending church, currently completing college course	Currently still being housed.
Resident B	Teen Challenge	3 months	Volunteering opportunities at Emmaus. Attending church.	Currently still being housed.
Resident C	Nelson's Trust	24 months	Building relationships with family. Meaningful hours being completed.	Moved onto independent living.
Resident D	Eastwood Park Prison	11 months	Learning to communicate with others, volunteering	Notice to quit. Moved onto independent living.
Resident E	Green Pastures	3 months	Relationship building with family and adults.	Moved onto independent living.

Measurable Outcomes for 2022

OUTCOME	NUMBER OF RESIDENTS
Residents who found work	1
Residents actively engaged in their support plan	5
Residents engaged in some meaningful activity	4
Residents who are abstinent from their addiction	2
Residents accessing further education	1

Looking forward

The need to develop sustainability across the project is significant, both for now and its future. We are seeking guidance from external providers and Green Pastures, to further develop sustainability, while supporting staff and volunteer well-being. Continuing to recruit, train and look after our team will remain a focus. As a management team, we are planning steps towards change and seeking to develop flow across our workload to increase capacity for strategic development.

We still need to develop sustainability within team and recruit additional volunteers before this is a viable option however, and we need to continue to develop our referral pathways and tracking systems.

In planning the activities, the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Structure, Governance and Management

Responsibility for setting policy and for determining the parameters within which the charity should operate rests with the trustees/directors who meet regularly to monitor the activities of the charity.

Responsibility for the day to day operation of the charity has been delegated to a senior management team led by Eddie Rich and the Housing Manager.

New trustees are recruited and appointed by the existing trustees, by a majority vote.

Financial review

During the year income increased by £847 to £44,060, and expenditure increased by £7,603 to £43,205.

Most of our income comes from the housing benefit we receive in respect of our various residents. During 2022 we received housing benefit of £41,948 (2021: £40,325); at full occupancy we would have received £49,290.

As a result of a small increase in the housing benefit rate, our income has covered our expenses and we have not needed any financial support from One Church this year.

This year’s increase in expenditure was mainly due to an increase of £3,958 in staff costs (we could pay our Housing manger for more hours and this was the first full year of employment for a part time administrator) and we spent an additional £3,172 on the property (mainly on maintenance).

Overall the surplus for the year was £855 (2021: £7,611) and the charity's net assets increased by £855 to £26,021. Net assets include cash of £28,495, nearly all of which is unrestricted.

Going concern

The trustees, having reviewed all financial and other obligations expect the charity to continue to operate as normal for the foreseeable future.

One Church remains fully supportive of the project and together we will continue to review on-going viability.

Reserves policy

The trustees/directors have determined that the charity should aim to hold unrestricted cash of no less than £10,000, which equates to about 3 months of expenditure so that the charity could continue to operate should income and /or expenditure vary adversely. At the year end, the charity held unrestricted cash of £28,490 and the charity is complying with its reserves policy. The trustees anticipate that some of these reserves will be used in 2023 as the charity makes the transition to a new housing manager.

Key risks and uncertainties

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

Some of these risks have been mitigated by ensuring that appropriate insurance is in place. The charity also undertakes a careful review of all proposed contracts and evaluates any related risks. An annual review of all areas of risk is undertaken by the trustees/directors in conjunction with staff and volunteers.

In the past a major risk has been the housing project's financial viability however the recent increases in income and the accumulation of some reserves has helped reduce this risk and the project is now believed to be on a sound financial footing.

Future Plans

The key strategies for the charity are as stated above. The Trustees/directors continue to review future strategic requirements.

Public Benefit

The Trustees have considered the requirements of the Charities Act to ensure that the Charity meets its obligations in respect of Public Benefit. The Trustees believe that the above report demonstrates the Charity's commitment to the community in which it is based, its achievements during the year and its future plans. This in their opinion satisfies the requirement of Public Benefit.

Responsibilities of trustees under company law

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Approval

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the trustees and signed on their behalf by:

I Andrews

....

I Andrews - director and trustee

Date: 21 September 2023

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

ONE COMMUNITY GLOUCESTER
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022 on pages 8 to 14 following, which have been prepared on the basis of the accounting policies set out on pages 10 and 11.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

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

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

Ajay Rajani

Ajay Rajani FCIE
Stewardship
1 Lamb's Passage
London, EC1Y 8AB

Date: 22 September 2023

ONE COMMUNITY GLOUCESTER

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
INCOME AND ENDOWMENTS FROM					
Donations and Grants	3	-	126	126	200
Charitable activities	4	43,934	-	43,934	43,012
Total income and endowments		43,934	126	44,060	43,212
EXPENDITURE ON					
Charitable activities	5	43,081	123	43,205	35,602
Total expenditure		43,081	123	43,205	35,602
Net income/(expenditure)		853	2	855	7,611
Transfers between funds		-	-	-	-
Net movement in funds		853	2	855	7,611
Reconciliation of funds:					
Total funds brought forward		25,163	3	25,166	17,555
Total funds carried forward	10	26,016	5	26,021	25,166

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

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on pages 10 to 14 form part of these accounts.

ONE COMMUNITY GLOUCESTER

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2022 £	Total funds 2021 £
CURRENT ASSETS					
Debtors	7	2,404	-	2,404	-
Cash at bank	8	28,490	5	28,495	25,913
		30,894	5	30,899	25,913
CREDITORS: Amounts falling due within one year	9	(4,878)	-	(4,878)	(748)
NET CURRENT ASSETS AND TOTAL NET ASSETS		26,016	5	26,021	25,166
FUND BALANCES					
Unrestricted funds					
General funds		617	-	617	1,802
Designated housing fund		25,399	-	25,399	23,360
Restricted Funds	10	-	5	5	3
		26,016	5	26,021	25,166

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

(a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

I Andrews

--------------------------------------- Date: 21 September 2023

I Andrews - director and trustee

Company number: 07034027 (England and Wales) Charity number: 1137837

The notes on pages 10 to 14 form part of these accounts.

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

The accounts have been prepared under the historic cost convention and in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The trustees (who are the charitable company's directors for the purposes of company law) 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 approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

The principles adopted in the preparation of the financial statements are set out below.

a) <u>Income</u>

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from charitable activities represents income receivable from providing accommodation in furtherance of the charity's charitable objects.

The charity has relied significantly upon volunteers in carrying out its activities during the year. In accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

b) <u>Expenditure</u>

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity sometimes makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

c) <u>Funds</u>

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

d) <u>Tangible fixed assets</u>

Fixed assets acquired for use by the charity are capitalised and depreciated over their estimated useful life unless they cost less than £2,000 when they are written off when purchased. To date no expenditure has been incurred that needs to be capitalised.

2 Accounting Policies continued

e) Leased assets

Leases which do not transfer substantially all the risks and rewards of ownership to the charity are classified as operating leases. Operating lease payments are recognised as an expense on a straight-line basis over the lease term (unless another systematic basis is more representative of use).

f) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

g) Cashflow statement

The company has taken advantage of the exemption provided by the Charities SORP and has not prepared a Cash Flow Statement for the year.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive).

3 Donations & Grants

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Other grants receivable	-	126	126	200

4 Charitable Activities

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Providing accommodation	43,934	-	43,934	43,012

5 Charitable expenditure

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Property rental, utilities and other services	30,981	123	31,104	27,933
Staff & volunteer costs	10,915	-	10,915	6,956
Governance	1,185	-	1,185	713
	43,081	123	43,205	35,602

The fee payable to the independent examiner for preparing and examining the accounts was £1,200 (2021: £720); in addition, the charity paid £558 (2021: £498) to Stewardship for payroll bureau services.

6 Staff costs and trustee remuneration

During the year the average number of part time employees was 2 (2021: 1.5). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

No trustees received employment benefits in either the current or preceding year.

7 Debtors

	2022	2021
	£	£
Housing benefit receivable	1,756	-
Other debtors and prepayments	648	-
	2,404	-

8 Cash at bank and in hand

	2022	2021
	£	£
Cash at bank	28,495	25,913

9 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	1,362	-
Accruals	1,200	748
Housing benefit repayable	2,316	-
	4,878	748

10 Restricted funds

During the year the movements in the charity's restricted fund was as follows:

	Opening balance 2022	Incoming resources 2022	Outgoing resources 2022	Transfers in the year 2022	Closing balance 2022
	£	£	£	£	£
Residents fund	3	126	123	-	5

In the previous year the movements in the charity's restricted fund was as follows:

	Opening balance 2021	Incoming resources 2021	Outgoing resources 2021	Transfers in the year 2021	Closing balance 2021
	£	£	£	£	£
Residents fund	-	200	197	-	3
Housing fund	17,540	-	17,543	3	-
	17,540	200	17,740	3	3

The restricted Housing fund and the designated Housing fund

Until 2020 the income received from the provision of supported housing was credited to a restricted Housing fund and used to meet the cost of providing accommodation and support to vulnerable women. However the trustees have noted that this income does not come with conditions that amounted to a restriction therefore in 2021 this restricted fund was allowed to run down and the income received since 2020 from the provision of supported housing has been credited to a new designated fund with the same purpose.

The restricted Residents fund

The restricted Residents fund was created from a grant received to help residents move out of supported housing.

11 Analysis of net assets by fund

The assets and liabilities of the various funds are as follows:

	Unrestricted funds			
	General funds	Designated funds	Restricted funds	2022
	£		£	£
Debtors	-	2,404	-	2,404
Cash at bank and in hand	1,817	26,673	5	28,495
Creditors falling due within one year	(1,200)	(3,678)	-	(4,878)
	617	25,399	5	26,021

In the previous year, the assets and liabilities of the various funds were as follows:

	Unrestricted funds			
	General funds	Designated funds	Restricted funds	2021
	£		£	£
Cash at bank and in hand	2,550	23,360	3	25,913
Creditors falling due within one year	(748)	-	-	(748)
	1,802	23,360	3	25,166

12 Operating lease commitments

The charity has an operating lease for a residential property that is used to provide supported housing to vulnerable women. This lease can be terminated with 12 month's notice and the rent payable for that 12 month period is expected to be £19,200 (2021: £19,200).

During the year the charity was charged £19,200 (2021: £18,600) for its operating lease.

13 Transactions with related parties

No donations were received from related parties during the year.

Except for the reimbursement of expenses incurred when acting as agent for the charity, no expenses were paid to (or for) the trustees.

The charity's trustees also serve as trustees of One Church (registered charity number 1131467). From time to time One Church makes payments for the charity, which the charity reimburses. Except for this, there have been no other transactions with One Church in the current year, or in the previous year.

13 Members

Each member of the company commits to contribute if the charity is wound up an amount of £1.

ONE COMMUNITY GLOUCESTER

DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES

FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted Funds General Funds 2022 £	Unrestricted Funds Designated Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Unrestricted Funds General Funds 2021 £	Unrestricted Funds Designated Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £ #
INCOME AND ENDOWMENTS FROM									
Donations and Grants	3	-	-	126	126	-	-	200	200
Charitable activities	4	-	43,934	-	43,934	-	43,012	-	43,012
Total income and endowments		-	43,934	126	44,060	-	43,012	200	43,212
EXPENDITURE ON									
Charitable activities	5	1,185	41,896	123	43,205	713	17,149	17,740	35,602
Total expenditure		1,185	41,896	123	43,205	713	17,149	17,740	35,602
Net income/(expenditure)		(1,185)	2,039	2	855	(713)	25,863	(17,540)	7,611
Transfers between funds		-	-	-	-	2,500	(2,503)	3	-
Net movement in funds		(1,185)	2,039	2	855	1,787	23,360	(17,537)	7,611
Reconciliation of funds:									
Total funds brought forward		1,802	23,360	3	25,166	15	-	17,540	17,555
Total funds carried forward	10	617	25,399	5	26,021	1,802	23,360	3	25,166

The charity's only designated fund was the designated housing fund. Further information about this fund is given in note 10 'Funds'.

Accounts

One Community Gloucester

Report and Accounts

year ended 31 December 2021

ONE COMMUNITY GLOUCESTER

FOR THE YEAR ENDED 31 DECEMBER 2021

COMPANY INFORMATION

Directors/Trustees	I Andrews Rev S A Jarvis D A Jeavons (resigned 5th Sept 2021) K P Martin O Opaleye C G Williams N Pettifer
Company Secretary	E Rich
Governing Document	Memorandum and Articles of Association Sept 2009 as amended by special resolution dated 24 May 2010
Company Registration Number	7034027 (England and Wales)
Charity Registration Number	1137837
Registered Office	c/o One Church off Baneberry Road Gloucester GL4 6NY
Independent Examiner	Ajay Rajani FCIE Stewardship 1 Lamb's Passage London, EC1Y 8AB
Bankers	Co-operative Bank Plc

CONTENTS

ONE COMMUNITY GLOUCESTER

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees, who are the charity's directors for the purposes of company law, have pleasure in submitting the Report and Accounts for the year.

Governing document

One Community Gloucester is a company limited by guarantee and a registered charity. It is governed by its Memorandum and Articles of Association. The company was incorporated on 29th September 2009 and was granted charitable status on 7th September 2010.

Objectives of the charity

The objectives of One Community Gloucester are for the benefit of the public, and include:
(a) to prevent or relieve poverty in such ways or in such parts of the UK or the world as the directors may from time to time think fit.
(b) to advance education in such ways and in such parts of the UK or the world as the directors may from time to time think fit.
(c) to advance citizenship and community development in such ways and in such parts of the United Kingdom as the directors may from time to time think fit.

(d) to relieve those in need by reason of youth, age, ill-heath, disability, financial hardship or other disadvantage in such ways and in such parts of the United Kingdom or the world as the directors may from time to time think fit.

(e) to advance health and saving of lives in such ways and in such parts of the UK or the world as the directors may from time to time think fit.
(f) to provide advice and support to those in need in connection with (but not without limitation) interpersonal relationships, bereavement, employment and training, housing, health and financial matters.

(g) to further such other purposes that are recognised as charitable under the laws of England and Wales and any new charitable purposes which are similar to another charitable purpose as the directors see fit from time to time.

Summary of the charity's main activities and achievements

One Community Gloucester is a multifaceted Christian-based charity serving local, national and international needs. It is a charitable arm of One Church and was established in 2010 to help further the work of One Church working locally in our city, nationally in the UK and internationally.

To further the above objects and vision, the charity offers supported housing to vulnerable women. The charity's main activities and achievements were as follows:

One Church Housing

Successfully moved a resident out of supported housing as she had completed her support and felt able to live independently. She has settled well, is planning on getting married and has become involved in a church, so is established in a new community.

A resident successfully moved out of supported housing into private accommodation, is still engaged in One Church Glos activities and her personal recovery, and is planning to join the support team once the residents who lived with her have moved on. She is holding down a fulltime job and due to be promoted already.

One Church Housing continued

One longer-term resident is holding down regular volunteering, with the view to this becoming paid employment in the future.

Over 2021, we have significantly focused on the development of team and their pastoral care, as the project had become very reliant on a few volunteers over the pandemic, and we needed to build sustainability.

We held a recruitment drive in One Church Gloucester and recruited an additional 3 members of the maintenance team, and an additional 5 members to the care team. This now means we have a team of 4 trained mentors, 2 team members supporting socials and 1 volunteer delivering relaxation and mindfulness. We intend making recruitment drives and training induction a regular event.

We introduced more rigorous screening (through OC safeguarding and recruiting systems) and training, as volunteers are less likely to be known to us.

The increase in income from housing benefit has helped us increase staffing and we were able to recruit a paid administrator for a few hours a week to support the manager.

Monthly supervision and training nights were implemented for team, which includes opportunities to reflect on current residents, their care and needs.

Eddie Rich has taken over from Jon Jarvis as our management liaison, which is providing additional support logistically on an ad-hoc basis as well as monthly management meetings. Also, there was a change to the directorate with David Jeavons stepping down.

An experienced volunteer is now helping every Friday afternoon to support the long-term development of the housing project.

We are grateful to a donor who gave us a small grant to help a resident who was ready to move out of the supported housing we provide.

Challenges

- Developing a sustainable model that provides excellent quality care for residents that transitions residents towards independent living, while also protecting staff and volunteers' personal boundaries and availability. We have withdrawn the 24-hour emergency number and introduced protocols with residents so that they are aware of what to do in different circumstances, such as when to ring crisis team, police, 111, etc rather than expecting the housing team to always be available.

- Our income (principally housing benefit) only allows us to employ a few staff and consequently we are reliant on volunteers for much of the care we provide. The residents often present with complex and at times stressful issues during house meetings, both personally and through the house dynamics of living together, which needs time and support at that time, which take time to support. They will also reach out for additional support from staff when are struggling, such as with mental health, finances, or recovery issues. The limited funded hours available from housing benefit leads to workload issues for staff, and difficulties in completing the larger, strategic elements of the project. We have recently developed a practice of running the house meeting in 2’s, when the residents are more unsettled and tensions are higher as a way of supporting staff wellbeing, but this further constrains available working hours.

Challenges continued

- Residents need to meet a high threshold of need to be eligible for ESA housing benefit (probation, recent addiction, domestic abuse and/ or homelessness), yet we need residents to be able to live semi-independently as our support is delivered through several contact points in the week. At times, residents may present with additional needs beyond their initial referral and they then need more support than we can offer at present. This can be common as residents feel safer from their trauma, and so their mental or physical health may deteriorate as they begin to process what they went though. Finding more suitable accommodation for their level of need, when there is so little supported housing at this level, or moving on to independent living, can be difficult.

- Our referrers are now wider but remain limited while we have a small number of bed spaces, as we often do not have space. Due to our model and working hours, we also cannot transition new residents in quickly, so are not always suitable.

Due to the costs we need to incur to provide our service, we were successful in applying for increased income from Housing Benefit. This led to increased staffing hours and made it possible to use contractors for maintenance. Although this was in line at the time with costs, continued challenges of workload and rising energy costs means these figures need reviewing again with the council in 2022.

We have enjoyed a period of relative occupancy stability across the majority of 2021, housing either 3 or 4 residents, with an overall occupancy rate of 85%, and with most residents staying for longer periods of time and so able to access more help and support. Our annual budget allows for 10% of voids, so we are not yet reaching financial targets, but are in a much stronger position. Sometimes, with management agreement, we chose to let the residents settle after a challenging resident moves on before allowing a new resident to move in. Through 2021, we have housed a total of 5 residents and had 16 enquiries leading to 7 referrals in total. As we now have an initial discussion call when we receive an enquiry, we are now only receiving referrals when we have spaces and enquiries are likely to be successful.

Although our occupancy has been a little lower than ideal, due to current underspend on the upkeep of the house, we have not needed additional funds. We are also in the position to be able to use contractors for more maintenance work rather than be as reliant on volunteers, although we do always try to recruit volunteers first if appropriate. For instance, we have used contractors for new stairs carpet and chimney repairs.

Statistics

	Referrer	Housed for (to end of 2021)	Successes	Current status
Resident A	Nelson women's centre	29 months	Kept safe despite significant mental health Sustained tenancy Achieved stable volunteer role	Still housed. Exploring independent living options Volunteering to become paid role
Resident B	Probation service	14 months	Action planning with probation to maintain licence. Volunteering. Recovery groups. Learning to cook healthy meals. Support with mental health.	Served notice due to drug relapse. Moved onto indep living.
Resident C	Betel rehab, Birmingham	8 months	Volunteering placements established. Training. Attending church and involved.	Successful move on to independent living. Settled in new church and locality.
Resident D	Nelson women's centre	1 week	Relapse in first weeks	Served notice due to alcohol relapse Unknown
Resident E	Teen Challenge	8 months	Successful volunteering which led to paid role supporting the homeless. Supported with family issues, challenges within recovery and maintaining tenancy. Our half-rent for a month and external grant for white goods facilitated positive move-on.	Gave a month on half rent to bridge transition from benefits to part-time then full-time work. Successful move on. Still attends One Church Glos. Wants to train as volunteer on care team.

Measurable Outcomes for 2021

OUTCOME	NUMBER OF RESIDENTS
Residents found work	1
Residents actively engaged with their support plan	4
Residents engaged in some meaningful activity	4
Residents who are abstinent from their addiction	3

Looking forward

The need to develop sustainability across the project is significant, both for now and its future. We are seeking guidance from external providers and Green Pastures, to further develop sustainability, while supporting staff and volunteer well-being. Continuing to recruit, train and look after our team will remain a focus. As a management team, we are planning steps towards change and seeking to develop flow across our workload to increase capacity for strategic development. Sourcing supervision for the housing manager is also a priority, as the emotional load of dealing with people's mental and recovery needs can be significant, and we are looking to work more supportively together as management. Ironically, if we had double the beds, we would not have double the workload as some activities could run across both, yet we would have double the staffing availability and finances. We still need to develop sustainability in team and recruit additional volunteers before this is a viable option however, and to continue to develop our referral pathways and tracking systems.

In planning the activities, the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Structure, Governance and Management

Responsibility for setting policy and for determining the parameters within which the charity should operate rests with the trustees/directors who meet regularly to monitor the activities of the charity.

Responsibility for the day to day operation of the charity has been delegated to a senior management team led by Eddie Rich and the Housing Manager

New trustees are recruited and appointed by the existing trustees, by a majority vote.

Financial review

During the year income increased by £10,031, to £43,212 and expenditure increased by £8,891 to £35,602.

Most of our income comes from the housing benefit we receive in respect of our various residents. During 2021 we received housing benefit of £40,325 (2020: £31,435); at full occupancy we would have received £47,476 i.e. our occupancy rate in 2021 was 85%.

As a result of the increase in income from housing benefit, we have not had to ask One Church for any financial assistance in 2020 and 2021. In 2018 and 2019 One Church provided grants totalling £40,000 to help support the service.

Expenditure increased by £8,891, or 33%. This was mainly due to an increase of £3,441 in staff costs (mainly due to the employment of an additional part time member of staff) and the rent we pay to to Green Pastures increased by £3,376 to £18,600 (albeit this was offset by an increase in the housing benefit we receive).

Overall the surplus for the year was £7,611 (2020: £6,469) and the charity's net assets increased by £7,611 to £25,166. Net assets includes cash of £25,913, nearly all of which is unrestricted.

Going concern

The trustees, having reviewed all financial and other obligations expect the charity to continue to operate as normal for the foreseeable future.

One Church remains fully supportive of the project and together we will continue to review on-going viability.

Reserves policy

The trustees/directors have determined that the charity should aim to hold cash of no less than £9,000, which equates to about 3 months of expenditure so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end, the charity held cash of £25,913 and the charity is complying with its reserves policy. The trustees are exploring whether some of these reserves should be spent to improve the service that the charity is seeking to provide.

Key risks and uncertainties

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

All major insurance risks are subject to normal volunteer insurance. Contractual risks are reviewed before being entered into, to assess that they could not significantly impact upon the charity's ability to fulfil its objectives.

An annual review of all areas of risk is undertaken by the trustees/directors in conjunction with volunteers responsible for the area of activity.

In the past the major risk has been the housing project's financial viability however the recent increases in income and the accummulation of some reserves has helped reduce this risk and the project is now believed to be on a sound financial footing.

Grant Making Policy

Gifts to external organisations and individuals are considered by the Trustees on the basis of need and the fulfilment of the charitable objectives. There are no upper or lower limits of support.

Future Plans

The key strategies for the charity are as stated above. The Trustees/directors continue to review future strategic requirements.

Public Benefit

The Trustees have considered the requirements of the Charities Act to ensure that the Charity meets its obligations in respect of Public Benefit. The Trustees believe that the above report demonstrates the Charity's commitment to the community in which it is based, its achievements during the year and its future plans. This in their opinion satisfies the requirement of Public Benefit.

Responsibilities of trustees under company law

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Approval

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the trustees and signed on their behalf by:

Signed - Kev Martin
…………………………………………………
K P Martin - director and trustee

Date: 13.09.2022

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

ONE COMMUNITY GLOUCESTER
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021 on pages 10 to 17 following, which have been prepared on the basis of the accounting policies set out on pages 12 and 13.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or

2. the accounts do not accord with those records; or

3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Signed - Ajay Rajani

Ajay Rajani FCIE
Stewardship
1 Lamb's Passage
London, EC1Y 8AB

Date: 15.09.2022

ONE COMMUNITY GLOUCESTER

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
INCOME AND ENDOWMENTS FROM					
Donations and Grants	3	-	200	200	-
Charitable activities	4	43,012	-	43,012	33,181
Total income and endowments		43,012	200	43,212	33,181
EXPENDITURE ON					
Charitable activities	5	17,862	17,740	35,602	26,711
Total expenditure		17,862	17,740	35,602	26,711
Net income/(expenditure)		25,151	(17,540)	7,611	6,469
Transfers between funds		(3)	3	-	-
Net movement in funds		25,148	(17,537)	7,611	6,469
Reconciliation of funds:					
Total funds brought forward		15	17,540	17,555	11,086
Total funds carried forward	9	25,163	3	25,166	17,555

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

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on pages 12 to 17 form part of these accounts.

ONE COMMUNITY GLOUCESTER

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2021 £	Total funds 2020 £
CURRENT ASSETS					
Cash at bank	7	25,910	3	25,913	18,303
CREDITORS: Amounts falling due within one year	8	748	-	748	748
NET CURRENT ASSETS AND TOTAL NET ASSETS		25,163	3	25,166	17,555
FUND BALANCES					
Unrestricted funds					
General funds		1,802	-	1,802	15
Designated housing fund		23,360	-	23,360	-
Restricted Funds	9	-	3	3	17,540
		25,163	3	25,166	17,555

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

(a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

Signed - Kev Martin	**13.09.2022**
K P Martin - Director and Trustee	Date

Company number: 7034027 (England and Wales) Charity number: 1137837

The notes on pages 12 to 17 form part of these accounts.

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

The accounts have been prepared under the historic cost convention and in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The trustees (who are the charitable company's directors for the purposes of company law) 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 approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

The principles adopted in the preparation of the financial statements are set out below.

a) <u>Income</u>

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes recoverable gift aid, which is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

Income from charitable activities represents income receivable from providing accommodation in furtherance of the charity's charitable objects.

The charity has relied significantly upon volunteers in carrying out its activities during the year. In accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

b) <u>Expenditure</u>

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

c) Funds

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

d) Tangible fixed assets

Fixed assets acquired for use by the charity are capitalised and depreciated over their estimated useful life unless they cost less than £2,000 when they are written off when purchased. To date no expenditure has been incurred that needs to be capitalised.

e) Leased assets

Leases which do not transfer substantially all the risks and rewards of ownership to the charity are classified as operating leases. Operating lease payments are recognised as an expense on a straight-line basis over the lease term (unless another systematic basis is more representative of use).

f) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

g) Cashflow statement

The company has taken advantage of the exemption provided by the Charities SORP and has not prepared a Cash Flow Statement for the year.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive).

3 Donations & Grants

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
Donations of cash & similar	-	-	-	-
Donations in kind	-	-	-	-
Government grants	-	-	-	-
Other grants receivable	-	200	200	-
Gift aid receivable	-	-	-	-
	-	200	200	-

4 Charitable Activities

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
Providing accommodation	43,012	-	43,012	33,181
Other	-	-	-	-
	43,012	-	43,012	33,181

5 Charitable expenditure

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
Property rental, utilities and other services	12,072	15,860	27,933	22,463
Staff & volunteer costs	5,077	1,880	6,956	3,516
Governance	713	-	713	733
	17,862	17,740	35,602	26,711

The fee payable to the independent examiner for preparing and examining the accounts was £720 (2020: £720); in addition, the charity paid £498 (2020: £416) to Stewardship for payroll bureau services.

6 Staff costs and trustee remuneration

During the year the average number of part time employees was 1.5 (2020: one). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

No trustees received employment benefits in either the current or preceding year.

7 Cash at bank and in hand

	2021	2020
	£	£
Cash at bank	25,913	18,303

8 Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals	748	748

9 Funds

During the year the movements in the charity's restricted fund was as follows:

	Opening balance 2021	Incoming resources 2021	Outgoing resources 2021	Transfers in the year 2021	Closing balance 2021
	£	£	£	£	£
Residents fund	-	200	197	-	3
Housing fund	17,540	-	17,543	3	-
	17,540	200	17,740	3	3

In the previous year the movements in the charity's restricted fund was as follows:

	Opening balance 2020	Incoming resources 2020	Outgoing resources 2020	Transfers in the year 2020	Closing balance 2020
	£	£	£	£	£
Residents fund	-	-	-	-	-
Housing fund	10,338	33,181	25,978	-	17,540
	10,338	33,181	25,978	-	17,540

In the previous year, the assets and liabilities of the various funds were as follows:

	Unrestricted funds	Restricted funds	2020
	£	£	£
Cash at bank and in hand	735	17,568	18,303
Creditors falling due within one year	(720)	(28)	(748)
	15	17,540	17,555

The restricted Housing fund and the designated Housing fund

In the previous year the income received from the provision of supported housing was credited to a restricted Housing fund and used to meet the cost of providing accommodation and support to vulnerable women. However the trustees have noted that this income does not come with conditions that amounted to a restriction therefore in 2021 this restricted fund was allowed to run down and the income received in 2021 from the provision of supported housing has been credited to a new designated fund with the same purpose.

The restricted Residents fund

The restricted Residents fund was created from a grant received to help residents move out of supported housing.

10 Operating lease commitments

The charity has an operating lease for a residential property that is used to provide supported housing to vulnerable women. This lease can be terminated with 12 month's notice and the rent payable for that 12 month period is expected to be £19,200 (2020: £16,800).

During the year the charity was charged £18,600 (2020: £15,224) for its operating lease.

11 Transactions with related parties

No donations were received from related parties during the year.

Except for the reimbursement of expenses incurred when acting as agent for the charity, no expenses were paid to (or for) the trustees.

The charity's trustees also serve as trustees of One Church (registered charity number 1131467). There have been no transactions with One Church during the year or in the preceding year.

12 Members

Each member of the company commits to contribute if the charity is wound up an amount of £1.

ONE COMMUNITY GLOUCESTER

DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES

FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted Funds				Unrestricted Funds			
		General Funds 2021	Designated Funds 2021	Restricted Funds 2021	Total Funds 2021	General Funds 2020	Designated Funds 2020	Restricted Funds 2020	Total Funds 2020
	Note	£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM									
Donations and Grants	3	-	-	200	200	-	-	-	-
Charitable activities	4	-	43,012	-	43,012	-	-	33,181	33,181
Total income and endowments		-	43,012	200	43,212	-	-	33,181	33,181
EXPENDITURE ON									
Charitable activities	5	713	17,149	17,740	35,602	733	-	25,978	26,711
Total expenditure		713	17,149	17,740	35,602	733	-	25,978	26,711
Net income/(expenditure)		(713)	25,863	(17,540)	7,611	(733)	-	7,202	6,469
Transfers between funds		2,500	(2,503)	3	-	-	-	-	-
Net movement in funds		1,787	23,360	(17,537)	7,611	(733)	-	7,202	6,469
Reconciliation of funds:									
Total funds brought forward		15	-	17,540	17,555	748	-	10,338	11,086
Total funds carried forward	9	1,802	23,360	3	25,166	15	-	17,540	17,555

Accounts

One Community Gloucester

Report and Accounts

year ended 31 December 2020

stewardship

1 Lamb's Passage LONDON EC1Y 8AB
t: 0208 502 5600
e: enquiries@stewardship.org.uk
w: www.stewardship.org.uk

ONE COMMUNITY GLOUCESTER

FOR THE YEAR ENDED 31 DECEMBER 2020

COMPANY INFORMATION

Directors/Trustees	I Andrews Rev S A Jarvis D A Jeavons K P Martin O Opaleye C G Williams N Pettifer (appointed 23.11.2020)
Company Secretary	E Rich
Governing Document	Memorandum and Articles of Association Sept 2009 as amended by special resolution dated 24 May 2010
Company Registration Number	7034027 (England and Wales)
Charity Registration Number	1137837
Registered Office	c/o One Church off Baneberry Road Gloucester GL4 6NY
Independent Examiner	Ajay Rajani FCIE Stewardship 1 Lamb's Passage London, EC1Y 8AB
Bankers	Co-operative Bank Plc 23A St. Aldate Street Gloucester GL1 1RU

CONTENTS

The trustees, who are the charity's directors for the purposes of company law, have pleasure in submitting the Report and Accounts for the year.

Governing document

One Community Gloucester is a company limited by guarantee and a registered charity. It is governed by its Memorandum and Articles of Association. The company was incorporated on 29th September 2009 and was granted charitable status on 7th September 2010.

Objectives of the charity

The objectives of One Community Gloucester are for the benefit of the public, and include:
(a) to prevent or relieve poverty in such ways or in such parts of the UK or the world as the directors may from time to time think fit.
(b) to advance education in such ways and in such parts of the UK or the world as the directors may from time to time think fit.
(c) to advance citizenship and community development in such ways and in such parts of the United Kingdom as the directors may from time to time think fit.

(d) to relieve those in need by reason of youth, age, ill-heath, disability, financial hardship or other disadvantage in such ways and in such parts of the United Kingdom or the world as the directors may from time to time think fit.

(e) to advance health and saving of lives in such ways and in such parts of the UK or the world as the directors may from time to time think fit.

(f) to provide advice and support to those in need in connection with (but not without limitation) interpersonal relationships, bereavement, employment and training, housing, health and financial matters.

(g) to further such other purposes that are recognised as charitable under the laws of England and Wales and any new charitable purposes which are similar to another charitable purpose as the directors see fit from time to time.

Summary of the charity's main activities and achievements

One Community Gloucester is a multifaceted Christian-based charity serving local, national and international needs. It is a charitable arm of One Church and was established in 2010 to help further the work of One Church working locally in our city, nationally in the UK and internationally.

To further the above objects and vision, the charity's main activities and achievements were as follows:

One Church Housing

Facing a pandemic, while running a house for vulnerable women, has provided interesting challenges through 2020. For part of this time, we had to resort to virtual contact, then moved to a hybrid model where some team provided face-to-face care, including house meetings and house inspections, while others continued with virtual contact for their own personal safety.

Our residents have needed to adapt to having less opportunities for volunteering and to training online, with some mixed success, and we are aware they are not receiving the full richness of what we can offer, particularly socially. Nevertheless, they tell us that they are so grateful to live in a secure and safe house while in a pandemic.

Our in-house opportunities have been increased, including CAP money course, Fresh Start and discipleship programs. In addition, we have developed closer working relationships with some agencies, as we partner to jointly support some of our residents with more complex needs.

Our occupancy has improved considerably, as our successes are beginning to cause referrers to refer additional future clients. In addition, our referrals are more in line with what we can offer and our target audiences.

We often have an initial discussion with agencies before they submit a referral now. While it is still our experience that some girls relapse quite quickly after leaving a more structured environment, we are learning from these experiences and providing a more wrap-around approach, including peer buddying and supervised outings, for the first couple of transition weeks.

We have accepted new referrals from organisations such as Bethel, so widening our active referral line. In partnership with Green Pastures, we have been part of multi-agency meetings to establish easier ways for the prison to refer to us, and now let Eastwood Prison know as soon as we have spaces available. (There are additional opportunities for involvement in the prison open to us, but we have not been able to maximise these due to team volunteer capacity.)

With the generous support of Green Pastures through 2020, we were able to establish a firmer financial stability for the project. Our income from Housing benefit includes some allowances for future refurbishment and also voids or bad debt, but the nature of the project means that if someone unexpectedly moves out (such as due to relapse), we lose the Housing benefit yet cannot fill their room until their 28-day notice has expired.

We only ever qualify for housing benefit for the number of residents, yet many of the running costs remain unaffected by occupancy. We have taken a shortcoming on service charge as a resident has been straddling two properties for personal reasons.

The reality of relapse and poor choices also remain a reality of what we are involved in, and take their toll on the emotional wellbeing of the team, but we have developed regular supervision sessions to strengthen and equip the team, while providing a safe space to share our struggles.

We have enjoyed a period of relative stability across the majority of 2020, housing either 3 or 4 residents, with an overall occupancy rate of approximately 80%, and with more residents staying for longer periods of time and so able to access more help and support. Our annual budget allows for 10% of voids, so we are not yet reaching financial targets, but are in a much stronger position.

Through 2020, we have housed a total of 8 residents.

	Referrer	Housed for (to end of 2020)	Successes	Current status
Resident 1	Nelson women's centre	17 months	Kept safe despite significant mental health Sustained tenancy Achieved stable volunteer role	Still housed. Exploring independent living options
Resident 2	From church contact (previously homeless)	8 months	Increased social skills and confidence. Sustained tenancy. Positive move on.	Into independent living
Resident 3	Eastwood Prison	17 months, over 2 periods	Sustained abstinence and completed probation. Tag process completed. Given volunteer role co-presenting courses for women. Volunteering.	Sadly relapsed. Beginning to make contact again.
Resident 4	Nelson Rehab	4 months	Successful planned move-on. Training.	Successful move-on to go to uni.
Resident 5	Nelson Rehab	1 day	Instant relapse.	Moved out and provided two nights hotel accom. Unknown.
Resident 6	Eastwood Prison	Didn't show	Poor release communication from prison so lack of support on release.	Despite calls in the day, never turned up. Status unknown.
Resident 7	Probation service	6 months	Action planning with probation to maintain licence. Volunteering. Recovery groups. Learning to cook healthy meals. Support with mental health.	Still housed. Regular two-way meetings with probation as very vulnerable.
Resident 8	Betel rehab, Birmingham	3 months	Volunteering placements established. Training.	Still housed. Exploring independent living options

Measurable Outcomes for 2020

OUTCOME	NUMBER OF RESIDENTS
Residents found work	0
Residents actively engaged with their support plan	6
Residents engaged in some meaningful activity	6
Residents who are abstinent from their addiction	5

We are currently at the point of supporting two girls with successful move-on plans, and have one definite referral and an enquiry on our waiting list. This is the first time we have been part of the process of supporting residents to find future accommodation, which indicates key success.

With an active list of referrers, it is easier to contact these as spaces are due to open up. There is now also a more joined-up approach across Green Pasture properties in the South-West, and so there are cross-referral opportunities. Referrals inevitably take a long time to process, and then potential residents can pull out or relapse just before move-in, so there are no guarantees of lining up residents exactly as others leave, but our experience of this is improving overall.

Looking forward

It is such an immense privilege to be trusted and involved in vulnerable women's lives, as they allow us to come alongside them to bring positive life-transforming change into their lives. The work we are involved in is so complex, with so many roller-coaster moments, yet we are changing lives for the sake of future generations and the wider good of society.

We continue to look to One Church and the trustees/directors for direction for the housing, and are aware that we need to significantly develop team in order to increase capacity, before we can contemplate any additional housing. Most of the charity's activities are undertaken by volunteers and the charity could not operate effectively without their efforts.

The focus for 2021 will be on developing more robust tracking and accountability systems around resident goal-setting and reporting, and development of team and overall project capacity, including a proposed increase of paid hours for management, and an increase in housing costs payments claimed through housing benefit allowances from the council per resident.

In addition, we look to embed the improved flow of referrals to increase our overall occupancy further, while honing the effectiveness of our provision for the sake of our residents.

In planning the activities, the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Structure, Governance and Management

Responsibility for setting policy and for determining the parameters within which the charity should operate rests with the trustees/directors who meet regularly to monitor the activities of the charity.

Responsibility for the day to day operation of the charity has been delegated to a senior management team led by our Housing Manager in association with the Leader of One Church Gloucester.

New trustees are recruited and appointed by the existing trustees, by a majority vote.

Financial review

During the year income decreased by £1,471, to £33,181 and expenditure decreased by £18 to £26,711.

The major income stream received during the year was housing benefit in respect of the various residents. This amount increased to £31,435 (2019: 13,837) and was against a possible total of £34,776 at full occupancy.

As a result, of this increase, there was no need to request any assistance from One Church during 2020. In the previous two years One Church provided a total of £40,000 towards this project.

Expenditure was on a par with 2019 levels, and we must acknowledge the part Green Pastures played in achieving this. We entered an agreement with them meaning that rent payments were reduced in line with an agreed formula against occupancy levels. This meant our rental payments were reduced by £1,576 during 2020.

An overall surplus of £6,469 (2019: £7,923) was recorded for the year and at year end restricted funds related to the housing project amounted to £17,540 (2019: £10,338).

Going concern

The trustees, having reviewed all financial and other obligations expect the charity to continue to operate as normal for the foreseeable future.

One Church remains fully supportive of the project and together we will continue to review on-going viability.

Reserves policy

The trustees/directors have determined that the charity should aim to hold cash of no less than £9,000, which equates to about 3 months of expenditure so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end, the charity held cash of £18,302 and the charity is complying with its reserves policy.

Key risks and uncertainties

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

All major insurance risks are subject to normal volunteer insurance. Contractual risks are reviewed before being entered into, to assess that they could not significantly impact upon the charity's ability to fulfil its objectives.

An annual review of all areas of risk is undertaken by the trustees/directors in conjunction with volunteers responsible for the area of activity.

The major risk remains the housing project's viability, however, 2020 saw this risk reduce as the project is now on a more stable footing.

Grant Making Policy

Gifts to external organisations and individuals are considered by the Trustees on the basis of need and the fulfilment of the charitable objectives. There are no upper or lower limits of support.

Future Plans

The key strategies for the charity are as stated above. The Trustees/directors continue to review future strategic requirements.

Public Benefit

The Trustees have considered the requirements of the Charities Act to ensure that the Charity meets its obligations in respect of Public Benefit. The Trustees believe that the above report demonstrates the Charity's commitment to the community in which it is based, its achievements during the year and its future plans. This in their opinion satisfies the requirement of Public Benefit.

Responsibilities of trustees under company law

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Approval
This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the trustees and signed on their behalf by:

K P Martin

Date: 19th April 2021

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF

ONE COMMUNITY GLOUCESTER
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020 on pages 9 to 15 following, which have been prepared on the basis of the accounting policies set out on pages 11 and 12.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

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

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

Ajay Rajani FCIE
Stewardship
1 Lamb's Passage
London, EC1Y 8AB

21st April 2021

ONE COMMUNITY GLOUCESTER

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
		£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and Grants	3	0	0	0	20,000
Charitable activities	4	0	33,181	33,181	14,652
Total income and endowments		0	33,181	33,181	34,652
EXPENDITURE ON					
Charitable activities	5	733	25,978	26,711	26,729
Total expenditure		733	25,978	26,711	26,729
Net income/(expenditure)		(733)	7,202	6,469	7,923
Reconciliation of funds:					
Total funds brought forward		748	10,338	11,086	3,162
Total funds carried forward	9	15	17,540	17,555	11,086

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

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on page 11-14 form part of these accounts.

ONE COMMUNITY GLOUCESTER

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2020 £	Total funds 2019 £
CURRENT ASSETS					
Cash at bank	7	735	17,568	18,302	11,806
CREDITORS: Amounts falling due within one year	8	720	28	748	720
NET CURRENT ASSETS AND TOTAL NET ASSETS		15	17,540	17,555	11,086
FUND BALANCES	9				
Unrestricted funds		15	0	15	748
Restricted Funds		0	17,540	17,540	10,338
		15	17,540	17,555	11,086

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

(a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 19th day of April 2021 and were signed on its behalf by:

K P Martin

Company number: 7034027 (England and Wales) Charity number: 1137837

The notes on page 11-14 form part of these accounts.

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

The accounts have been prepared under the historic cost convention, in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014; and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

The trustees (who are the charitable company's directors for the purposes of company law) 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 approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

In making this assessment the trustees have considered the impact of Covid-19 and have concluded that its impact on net income will not be material.

The principles adopted in the preparation of the financial statements are set out below.

a) <u>Income</u>

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes recoverable gift aid, which is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

Income from charitable activities represents income receivable from providing accommodation in furtherance of the charity's charitable objects.

The charity has relied significantly upon volunteers in carrying out its activities during the year. In accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

b) <u>Expenditure</u>

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

2 Accounting Policies continued

c) Funds

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

d) Tangible fixed assets

Fixed assets acquired for use by the charity are capitalised and depreciated over their estimated useful life unless they cost less than £2,000 when they are written off when purchased. To date no expenditure has been incurred that needs to be capitalised.

e) Leased assets

Leases which do not transfer substantially all the risks and rewards of ownership to the charity are classified as operating leases. Operating lease payments are recognised as an expense on a straight-line basis over the lease term (unless another systematic basis is more representative of use).

f) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

g) Cashflow statement

The company has taken advantage of the exemption provided by the FRS 102 SORP and has not prepared a Cash Flow Statement for the year.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive).

3 Donations & Grants

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
Donations of cash & similar	0	0	0	20,000
Donations in kind	0	0	0	0
Government grants	0	0	0	0
Other grants receivable	0	0	0	0
Income Tax recoverable	0	0	0	0
	0	0	0	20,000

4 Charitable Activities

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
Providing accommodation	0	33,181	33,181	14,652
Other	0	0	0	
	0	33,181	33,181	14,652

5 Charitable expenditure

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
Community Projects	0	22,463	22,463	23,556
Staff & Volunteer costs	0	3,516	3,516	2,440
Governance	733	0	733	733
Total expenditure	733	25,978	26,711	26,729

The fee payable to the independent examiner for preparing and examining the accounts was £720 (2019: £720); in addition, the charity paid £416 (2019: £289) to Stewardship for payroll bureau services.

6 Staff costs and trustee remuneration

The charity had one part time (2019: one) during the year, who worked for the charity's Housing Project. Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

No trustees received employment benefits in either the current or preceding year.

7 Cash at bank and in hand

	2020	2019
	£	£
Cash at bank	18,302	11,806

8 Creditors: amounts falling due within one year

	2020	2019
	£	£
Accruals	748	720
	748	720

9 Funds

During the year the movements in the charity's restricted fund was as follows:

	Opening balance 2020	Incoming resources 2020	Outgoing resources 2020	Transfers in the year 2020	Closing balance 2020
	£	£	£	£	£
Housing Project	10,338	33,181	25,978	0	17,540

In the previous year the movements in the charity's restricted fund was as follows:

	Opening balance 2019	Incoming resources 2019	Outgoing resources 2019	Transfers in the year 2019	Closing balance 2019
	£	£	£	£	£
Housing Project	2,682	33,652	25,996	0	10,338

In the previous year, the assets and liabilities of the various funds were as follows:

	Unrestricted funds	Restricted funds	2019
	£	£	£
Cash at bank and in hand	1,468	10,338	11,806
Creditors falling due within one year	(720)	(0)	(720)
	748	(10,338)	11,086

The Housing Project fund was initially created from donations received to help provide accommodation and support to women in need.

10 Operating lease commitments

The charity has an operating lease for a residential property used by the Housing Project. This lease can be terminated with 12 month's notice and the maximum rent payable for that 12 month period is £16,800 (2019: £16,800).

During the year the charity was charged £15,224 (2019: £16,800) for its operating lease.

11 Transactions with related parties

No donations were received from related parties during the year.

Except for the reimbursement of expenses incurred when acting as agent for the charity, no expenses were paid to (or for) the trustees.

The charity's trustees also serve as trustees of One Church (registered charity number 1131467). During the year the charity received donations totalling £nil (2019: £20,000) from One Church.

12 Events since the year end

As explained in the trustees' report, since the year end the charity has continued to take steps to minimise the affects of Covid-19 has on its activities. As a result it is not expected to have a material affect, nonetheless income and expenditure levels continue to be monitored closely and, should the need arise, further steps will be taken to mitigate its impact.

13 Members

Each member of the company commits to contribute if the charity is wound up an amount of £1.

ONE COMMUNITY GLOUCESTER

DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES

FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £
INCOME AND ENDOWMENTS FROM							
Donations and Grants	3	0	0	0	1,000	19,000	20,000
Charitable activities	4	0	33,181	33,181	-	14,652	14,652
Total income and endowments		0	33,181	33,181	1,000	33,652	34,652
EXPENDITURE ON							
Charitable activities	5	733	25,978	26,711	733	25,996	26,729
Total expenditure		733	25,978	26,711	733	25,996	26,729
Net income/(expenditure)		(733)	7,202	6,469	267	7,656	7,923
Transfers between funds		-	-	-	-	-	-
Net movement in funds		(733)	7,202	6,469	267	7,656	7,923
Reconciliation of funds:							
Total funds brought forward		748	10,338	11,086	481	2,681	3,162
Total funds carried forward	9	15	17,540	17,555	748	10,338	11,086