

One Roof Leicester

Report and Financial Statements

For the year ended

31 March 2021

Charity no: 1159018

One Roof Leicester

Annual report and financial statements for the year ended 31 March 2021

Contents	Page
Legal and administrative information	2
Report of the trustees	3
Report of the independent examiner	16
Statement of financial activities	17
Balance sheet	18
Notes forming part of the financial statements	19

One Roof Leicester

Annual report and financial statements for the year ended 31 March 2021

Legal and administrative information

Trustees	Appointment	Resignation
Rev Helen Hayes	October 2014	
Mr Eric Waweru	October 2014	
Mr Michael Hayes	November 2015	
Mr Piotr Kuhiwczak	December 2017	
Mrs Christine Ashton	May 2018	
Mrs Bushra Ali	May 2018	
Ms Vanessa Monroy	January 2021	
Chair		
Rev Helen Hayes		September 2020
Eric Waweru	September 2020	

Correspondence address

St Martins House
7 Peacock Lane
Leicester
LE1 5PZ

Bankers

The Co-operative Bank Plc
PO Box 101
1 Balloon Street
Manchester
M60 4EP

Legal Advisers

Paul Hastings LLP
10 Bishops Square
London
E1 6EG

Staff (March 2021)

Salma Ravat	Manager
Karyn Aviani	Administrator
Santok Odedra	Housing Support Team Leader
Nejah Alhwich	Housing Support Officer
Betty Clarke	Housing Support Officer
Farhana Hajat	Property Officer

One Roof Leicester

Annual report and financial statements for the year ended 31 March 2021

Report of the trustees for the year ended 31 March 2021

The trustees present their report along with the financial statements of the charity for the year ended 31 March 2021. The financial statements have been prepared in accordance with the accounting policies set out on page 19 and fully comply with the charity's constitution and applicable law.

Constitution and objects

One Roof Leicester (ORL) is a charitable incorporated organisation (CIO) established under a constitution dated 18 June 2014 and has a registered charity no 1159018.

The objects of the charity are the prevention or relief of poverty in Leicester and Leicestershire by providing support, advice and accommodation to homeless or socially isolated individuals or families, and by supporting other voluntary, faith or community organisations working to prevent or relieve poverty.

Organisation

The trustees who have served during the period are set out on page 2. The number of trustees should be a minimum of three and a maximum of twelve. New trustees are appointed by the voting membership. The trustees meet regularly to discuss the business of the charity.

Trustee induction

New trustees attend an induction meeting and are given an induction pack. This includes information on ORL and other relevant documents e.g. constitution, business plan, budgets, minutes of previous trustee meetings and the most recent management report.

One Roof Leicester

Annual report and financial statements for the year ended 31 March 2021

Our Vision

To work with local communities to champion the rights of people affected by homelessness and help them build new lives

Our Mission

To transform the lives of people affected by homelessness by mobilising local communities to provide sustainable housing, immediate support and information and advice. Campaign to improve services, raise awareness and promote understanding.

Our Aims

- Improving access to temporary and long-term accommodation
- Improving access to services and advice available
- Improving integration into the community for people with housing issues
- Reducing the number of rough sleepers
- Increasing partnership working and sharing resources
- Encouraging the development and delivery of a wider range of accommodation and support services

Our Objectives

- Provide a temporary home for people with low to medium support needs who are affected by homelessness
- Provide a night shelter and hospitality to rough sleepers
- Provide short term emergency/B&B accommodation for those who are extremely vulnerable
- Provide advice and information for homeless and destitute people in Leicester
- Provide support, befriending and mentoring to residents
- Provide opportunities for people affected by homelessness to have a voice
- Provide ethical investment opportunities to reduce homelessness
- Work in partnership with local faith and community organisations who want to reduce homelessness
- Provide volunteer opportunities to support and develop the organisation
- Raise awareness, campaign and lobby for better housing and homelessness services

Our Values

- Inclusive - we provide respectful and non-judgemental services for people affected by homelessness
- Innovative - we are bold and dynamic in delivering services that respond to needs
- Community - together we provide hospitable and compassionate services

One Roof Leicester

Annual report and financial statements for the year ended 31 March 2021

Projects and Activities

Our key projects and activities for the year were as follows:

Accommodation

ORL Homes

We provide accommodation and support for those who have experienced homelessness or rough sleeping and are struggling to find suitable accommodation. We support refugees and asylum seekers who have arrived in the UK from conflict zones and oppressive regimes. We also offer accommodation to people who are left destitute and vulnerable as a result of the withdrawal of Home Office funded accommodation. Our aim is to house and support those in genuine need whilst they rebuild their lives. We work with specialist organisations to ensure our residents get the help they need to move on. This project is possible because of a strong network of organisations.

The homes we manage are purchased using the investment resources of the faith groups and other ethical investors. Our project creates the opportunity for local churches/faith groups to take responsibility for people in their area who are homeless by giving them the opportunity to provide befriending and practical support. This partnership is effective because ORL provides specialist support, ensures the quality, excellence and professionalism whilst the faith groups provide an accepting non-judgemental community, a network of resources and volunteer time.

Night Shelters

The winter 12 weeks rotating and nine month static shelter both closed in March 2020 due to the Coronavirus pandemic. Central Government and Public Health advised against remaining open due to the high risk of contracting the virus in dormitory style accommodation. Due to the high level of infections the Government instructed all night shelters to remain closed for the 2020/2021 winter period.

ORL allocated eight bed spaces within ORL Homes to offer emergency accommodation during winter.

Emergency Accommodation

One Roof Leicester provides emergency B&B accommodation for rough sleepers throughout the year.

Referrals for B&B accommodation come from partner agencies and is offered for the following reasons:

- Where a longer-term accommodation solution has been found however there is a delay in securing the accommodation
- The person is extremely vulnerable and sleeping on the streets would endanger their life
- The referral is for a young person or female and there is no other accommodation provision available

We are fortunate to have secured a good working relationship with three local B&Bs who offer us a reduced rate and will go above and beyond for our residents who are vulnerable.

Weekly Food Parcels

In partnership with Graceworks ORL provides weekly food parcels for ORL residents, individuals in emergency accommodation and other vulnerable individuals. The food packs contain a range of fresh and non-perishable food to ensure clients can prepare healthy nourishing meals. These packs were especially beneficial when there was a food shortage in the early days of the pandemic and long queues at supermarkets.

One Roof Leicester

Annual report and financial statements for the year ended 31 March 2021

Navigator Work

ORL received funding from Leicester City Council (LCC) to provide additional support to people rough sleeping in Leicester. The Navigator role was part of the wider Rough Sleeper Initiative developed by MHCLG, a Central Government department, to reduce rough sleeping in the country. The aim of the funding was to work with individuals who were either not engaging with statutory services or their needs were not being met elsewhere.

One Roof Leicester

Annual report and financial statements for the year ended 31 March 2021

One Roof Leicester

Impact, Achievements and Outcomes

Response to Covid Pandemic

- Ensured every client on the night shelter was provided suitable self-contained accommodation
- Safely closed the night shelter
- ORL office closed from April to July 2020
- Restructured staffing to reflect the closure of the night shelter and increase in ORL Homes
- Worked with local agencies including Inclusion Healthcare, Homeless Mental Health services, day centres and LCC to ensure all residents remained safe
- Ensured all residents were given the Covid vaccination
- Ensured all residents and staff had PPE
- Campaigned for the “Everyone In” initiative to continue

Accommodation

ORL Homes

- ORL provided accommodation in eight properties – two owned by ORL, three properties are on long term leases with the landlord requesting a nil return on investment and three are provided by landlords on a reduced rent (below market value).
- ORL increased housing stock from four to eight properties in this financial year – to mitigate against the closure of the night shelters
- ORL was able to purchase a second property – a three bed house in Leicester
- Up to twenty eight individuals can be accommodated in these properties; one house is exclusively for women who presented as homeless. This is a rise of over 130% in shared accommodation offered by ORL.
- 34 individuals have stayed at the properties during the year, totalling over 6,200 nights of accommodation
- The average length of stay is 180 nights
- 6 former night shelter guests who were given temporary accommodation by LCC under the Everyone In initiative and later moved into an ORL Home
- 11 residents have been supported to move on from an ORL property into social housing, private rented sector, returned to family, to other homeless projects in Leicester or elsewhere in the country
- During this period 26% of residents were granted a compassionate bed space at nil cost as they had no recourse to public funds (NRPF) or were ineligible to work. These residents also received a weekly compassionate payment/subsistence allowance.
- Compassionate payments has moved to prepaid cards – a system which Naccomm members can access for free
- Application for hardship payments were made to British Red Cross for NRPF individuals
- An additional 18% of residents had their rent reduced or waived whilst they were suffering financial hardship
- Residents have been supported by the ORL housing support officers to access benefits, employment, wellbeing courses, health services, debt advice and detox programmes
- All residents were supported to complete the Census on-line form

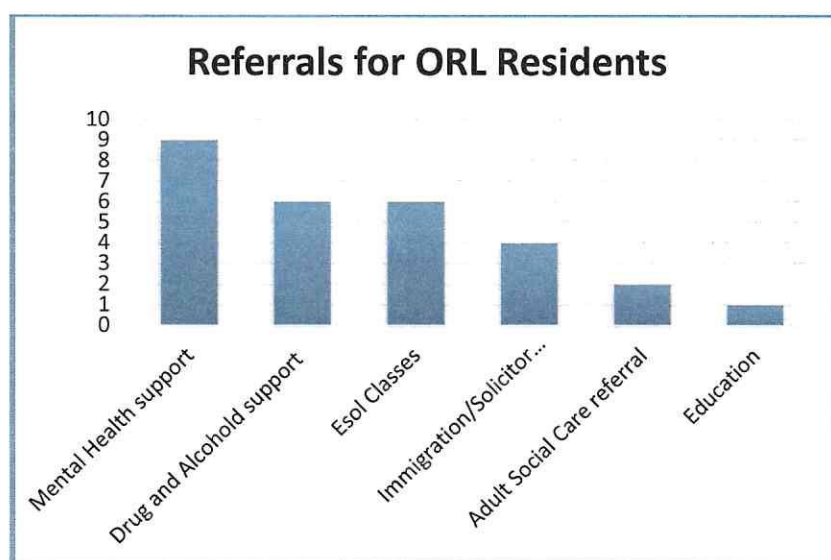
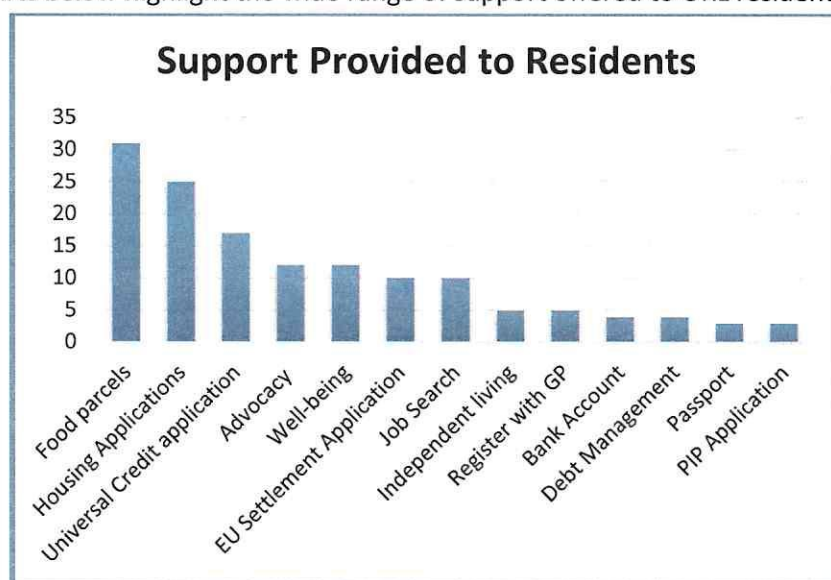
One Roof Leicester

Annual report and financial statements for the year ended 31 March 2021

- Our properties have support from neighbouring faith communities, and this includes regular donations of food, toiletries and cleaning products
- Maintenance and renovations have taken place to ensure ORL Homes are of a high standard, this includes new bathrooms and new kitchen refits, installing fire doors, interlinked smoke detectors, painting and decorating and gardening

Support Work

- The housing support team offer a range of support which has significantly increased in the past year.
- A new case management system – Homeless Links Inform system was purchased. This allows for all client details, support offered, rent records and property management to be on one system
- The two charts below highlight the wide range of support offered to ORL residents



One Roof Leicester

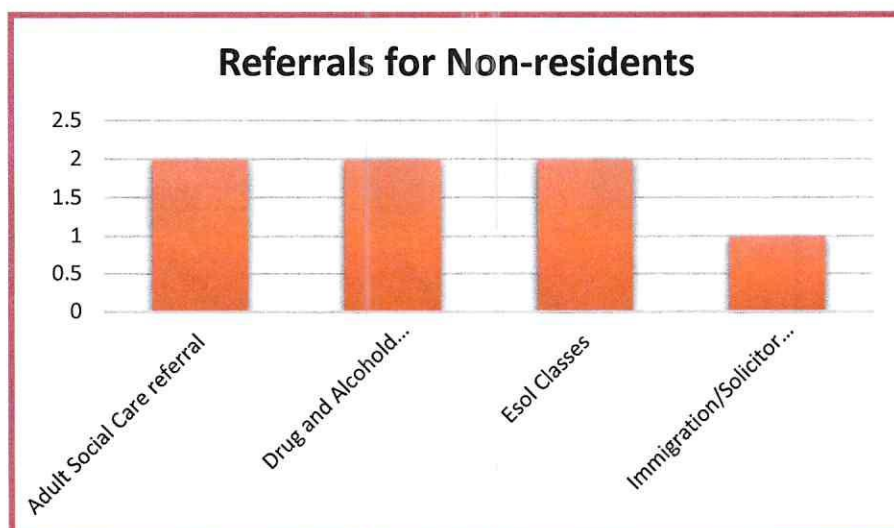
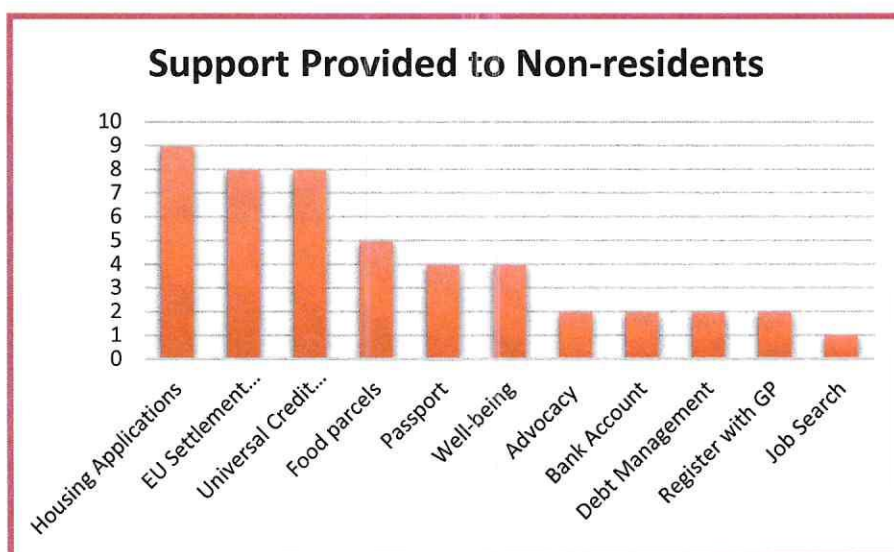
Annual report and financial statements for the year ended 31 March 2021

Emergency Accommodation - B&B

- During this period ORL provided B&B accommodation for 3 individuals for a total of 17 nights
- All B&B accommodation was due to the vulnerability of the client
- There was a significant reduction in the use of B&B due to the increase in ORL Homes

Non-resident Clients

- Support was carried out with thirteen individuals - 12 males and 1 female
- 6 of these clients were rough sleepers who were supported via the Navigator role
- 6 clients were previous night shelter guests who were accommodated by LCC via the Everyone In initiative. These 6 individuals continued to be supported by ORL whilst in temporary accommodation
- Successful EU settlement applications were made for eight clients
- The positive decision from the EU settlement scheme allows the client to access housing from the Local Authority and welfare support



One Roof Leicester

Annual report and financial statements for the year ended 31 March 2021

Members

- The following organisations/charities are members of ORL:
 - Diocese of Leicester
 - Sound Café
 - Centre Project
 - Islamic Society of Britain

Partnerships

- ORL was an active partner in the 'Essential Services' forum, where local partner agencies met regularly to respond to and deal with the difficulties faced by rough sleepers and those who were temporarily accommodated. Other partners include Inclusion Health Care, LCC, Turning Point, No 5 recovery hub, Homeless Mental Health, the Bridge
- ORL is an active member of Leicester Citizens, through this affiliation a listening campaign was conducted amongst volunteers, clients and other stakeholders to identify the key concerns around housing and homelessness in Leicester
- ORL continued to receive referrals for clients needing accommodation from LCC Outreach team, LCC Revolving Doors, Y support and advice project, British Red Cross, The Bridge and Afro Innovation Centre.
- ORL was able to access the Red Cross Hardship payments for individuals who either had no recourse to public funds or were struggling financially
- Continued to access pro-bono legal advice from Paul Hastings and Associates in London
- Continued to access pro-bono accounts and payroll service from a local chartered accountant

Networking

- The ORL Manager is on the management committee for the Homelessness Charter
- The ORL Manager regularly attends conferences on homelessness or refugees and asylum seekers
- ORL is a member of NAACOM – the 'No Accommodation Network' for destitute asylum seekers and the Multi-faith agency for refugees and asylum seekers
- Developed connections and working with national organisations to develop plans which support clients during and post Covid-19. These include meetings with Citizen UK, Homeless Link, Naccomm, Housing Justice and MHCLG

Donations and Fundraising

- Due to the Covid pandemic all ORL fundraising activities were cancelled
- Volunteers donated over £50,000 towards the purchase of an ORL property
- ORL has been successful in being awarded funds from various different bodies which has enabled us to employ staff and plan, develop and deliver ORL activities
- Donations have been received from schools, churches, faith groups, local businesses and individuals
- Donations via online giving continued to provide a prompt and effective method for receiving donations
- Donations via the Contactless Giving points located around the City continue to generate funds for ORL – this initiative was set-up by the Homelessness Charter, LCC and BID Leicester

One Roof Leicester

Annual report and financial statements for the year ended 31 March 2021

- Donations in kind by volunteers and local community/faith groups include gardening, maintenance work, giving talks, picking up and dropping off food, toiletries, laundry and much more.
- As project delivery was affected by Coronavirus funders allowed grants to be repurposed for providing alternative support and assistance

Training and Development

- Staff, and trustees regularly attend training events which helps to develop them and build ORL into a stronger and more efficient organisation
- Regular in-house training is undertaken to exchange ideas and share good practice

Publicity

- Articles and features about ORL have appeared in:
 - BBC East Midland News
 - BBC Radio Leicester
 - Leicester Mercury

Plans for the future

The ORL trustees believe that to support people who are homeless into permanent accommodation and to end rough sleeping we need to continue to develop.

Over the next year, we plan to:

- Purchase a third ORL property
- Continue to promote the ORL homes project to prospective investors
- Continue and develop the support residents receive both by ORL staff and from local communities
- Continue to collaborate with other organisations involved in tackling homelessness
- Raise the profile of ORL to increase donations
- Continue to train and develop staff, volunteers and trustees

One Roof Leicester

Annual report and financial statements for the year ended 31 March 2021

Beneficiary Stories

(Names have been changed to protect the identity of the individual)

Rijard is a 63 year old male who was rough sleeping in Leicester

I left Hungary and my family behind to come to England in 2010 because there was no work in Hungary. As an EU Citizen it was easy to come here but harder to find work. My English is not very good so I found it hard to find work, most people did not understand what I was saying. Eventually I found work that was long hours but I got paid very little, often just enough to buy food and send some money home.

When I lived in Bolton I got work through local agencies. This meant I had enough money to pay rent in shared houses. I lived in Bolton for 2 years but when the work ended I moved to Manchester, again I stayed for 2 years and got work (cash in hand) and again had a room in shared accommodation. I moved to Leicester in 2014, staying in shared private accommodation and working whenever I could find cash in hand work.

In 2015 I had to go into hospital to have an operation. When I went for my operation I lost my work and accommodation. When I was discharged from the hospital I had nowhere to go. For a short while I sofa surfed, staying with one or another friend, but most of the time I slept on the streets.

Sleeping on the streets is not easy, people look down at you, some days I had no food, and in winter it is cold and wet. I was also robbed of all my possession whilst on the streets. Some people think it is fun to abuse you and make fun of you.

Whilst on the streets I made friends with another homeless man, we then stayed together because it was safer. He is older than me but it was good to have some company and help each other.

I used to go the Anchor Centre for help, they would give me clothes, food and during the day somewhere warm to sit.

I was referred to the ORL night shelter because my health deteriorated and I had nowhere to stay. Last year I was moved from the night shelter to temporary accommodation by LCC. Whilst in the accommodation the ORL team provided me with regular food parcels and toiletries. My support worker helped me to get my passport renewed and to apply for the EU settlement status scheme. In September 2020 I got my right to stay in the UK under the settlement scheme so for the first time I was able to apply for benefits. Once this was sorted I was helped with my housing application.

From the temporary accommodation I was offered a room in an ORL shared house. Whilst I was there my support worker kept looking for a permanent home for me. In November 2020 I was offered my own flat. This is the first time I have got my own place since arriving in England in 2010. I have been able to settle down, the ORL team have helped to furnish the flat, got me carpets, a new cooker, food. Even now when I get stuck or don't understand something I can ring my support worker and she will help me, even though I am no longer an ORL resident.

One Roof Leicester

Annual report and financial statements for the year ended 31 March 2021

Zara's Story

I came to this country on a spousal visa about 6 years ago. For many years my husband was very loving and caring. When I arrived he took my passport and told me I had nothing to worry about, he would take care of me and I would not need anything. About two years ago he started to sometimes shout at me if the food was not ready when he came from work. He started to only give me enough money to buy weekly groceries and if I spent too much he would get angry. Over time he started to become more aggressive and started to hit me. At first I kept making excuses for him. One day he became so angry that I thought he was going to hurt me badly so I locked myself in the bathroom. The next day when he was at work I left the house but didn't know where to go. I had no documents, ID or money, just my one bag with some clothes. I went to a friend's house but they could not let me stay as they already had a full house. That night I slept on the streets and was found by the Outreach Team. They took me to the Dawn Centre and called One Roof to see if they could accommodate me. They gave me a room in a shared house and then started to help me to make an asylum case. I have been working with the Red Cross and I now have my leave to remain. I now have benefits and can apply for housing. I am still in the One Roof shared house but hoping to move on soon.

One Roof Leicester

Annual report and financial statements for the year ended 31 March 2021

Financial Performance

Financial review

During the year ended 31 March 2021 the charity received income of £481,969 which includes grants of £231,360, capital grants & donations of £106,649 and regular donations of £65,791.

Expenditure of £243,622 was incurred during the period. Overall there was a surplus of £238,347 (the surplus excluding capital grants/donations was £131,698).

A residential property in Church Avenue, Leicester was acquired in February 2021 at a cost of £177,500. This was funded by capital grants/donations of £106,649 and reserves of £70,851.

Due to the Covid pandemic the night shelter was discontinued. With the agreement of relevant grant funders the income received for the night shelter was redirected towards the housing provision.

Reserves and investment policy

Reserves at 31 March 2021 were £551,502. These reserves include £276,292 held within the restricted Fixed Asset fund. The bank balance at 31 March 2021 was £277,809 (2020: £247,191).

Reserves are maintained at a level that allows the charity to operate as a going concern for at least six months. There is little scope for the charity to adopt a formal investment policy due to its limited funds.

Public Benefit Statement

ORL activities are designed to meet its aims and objectives. We review our business plan and strategic plan each year. This review helps us ensure our aims, objectives and actions remain focused on our stated purposes. It also enables us to look at the key areas of our activities to ensure we have delivered to the individuals and groups we are set up to support.

Our main activities and beneficiaries are described in this annual report. All our charitable work is undertaken to further our charitable purposes for the public benefit. Our work is supported by appropriate policies, procedures, guidelines and governance documentation. We have quality assurance systems in place and we consult with staff, service users and volunteers to ensure we deliver and continuously improve our services.

We have referred to the Charity Commission's General Guidance on Public Benefit in the review of our work presented in this report. The charity believes it has demonstrated that it provides a public benefit through the services it provides and the target groups which it seeks to support.

One Roof Leicester

Annual report and financial statements for the year ended 31 March 2021

Trustees' responsibilities in relation to financial statements

Law applicable to charities in England and Wales requires trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on its behalf by:



Eric Waweru

Chair

23rd September 2021

One Roof Leicester

Annual report and financial statements for the year ended 31 March 2021

Independent examiner's report to the Trustees of One Roof Leicester

I report on the accounts of the charity for the year period ended 31 March 2021, which are set out on pages 17 to 22.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiners report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Name:

Yunus Lorgat

Qualification:

Certified Accountant (ACCA)

Address:

58 Lancaster Street, Leicester, LE5 4GA

Date:

8th September 2021

One Roof Leicester

Annual report and financial statements for the year ended 31 March 2021

Statement of financial activities for the year ended 31 March 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Fixed Asset Fund £	Total 2021 £	Total 2020 £
Incoming resources						
Grants	2	187,142	44,218	-	231,360	128,540
Grants/Donations - Capital	3	-	-	106,649	106,649	-
Donations		64,107	1,684	-	65,791	68,777
Housing benefit		63,544	-	-	63,544	39,079
Rental income		6,846	-	-	6,846	7,852
Fundraising events		850	-	-	850	6,237
Other income		100	6,829	-	6,929	39
Total incoming resources		322,589	52,731	106,649	481,969	250,524
Resources expended						
Charitable expenditure:						
Salary costs	4	90,401	22,615	-	113,016	110,311
Housing accommodation costs		85,000	-	-	85,000	20,612
Emergency accommodation costs		-	415	-	415	2,694
Office rent & service charges		6,614	-	-	6,614	6,592
IT & telephony		17,339	-	-	17,339	-
Travel, training & subsistence		1,745	126	-	1,871	3,648
Resident compassionate payments		5,546	-	-	5,546	3,767
Equipment & consumables		1,794	48	-	1,842	3,468
Other operating costs		9,606	271	-	9,877	8,577
Depreciation		-	-	2,102	2,102	2,102
Total resources expended		218,045	23,475	2,102	243,622	161,771
Surplus/(deficit) for the year		104,544	29,256	104,547	238,347	88,753
Transfers between funds		24,051	(100,000)	75,949	-	-
Net incoming/(outgoing) resources for the year		128,595	(70,744)	180,496	238,347	88,753
Fund balances at 1 April		121,335	96,024	95,796	313,155	224,402
Fund balances at 31 March	7	249,930	25,280	276,292	551,502	313,155

All incoming resources and resources expended derive from continuing activities.

There are no other gains and losses other than those recorded in the Statement of Financial Activities.

One Roof Leicester

Annual report and financial statements for the year ended 31 March 2021

Balance Sheet as at 31 March 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Fixed Asset Funds £	Total 2021 £	Total 2020 £
Fixed assets						
Land & buildings	5	-	-	276,292	276,292	100,894
Current assets						
Cash at bank		252,529	25,280	-	277,809	247,191
Prepayments		2,708	-	-	2,708	2,179
Total current assets		255,237	25,280	-	280,517	249,370
Current liabilities						
Taxation and social security		2,194	-	-	2,194	2,266
Accruals		3,113	-	-	3,113	2,295
Deferred capital donations	6	-	-	-	-	32,548
Total current liabilities		5,307	-	-	5,307	37,109
Net current assets		249,930	25,280	-	275,210	212,261
Net assets		249,930	25,280	276,292	551,502	313,155
Funds						
Unrestricted funds	7				249,930	153,883
Restricted funds	7				25,280	63,476
Fixed asset funds	7				276,292	95,796
Total funds					551,502	313,155

Approved by the trustees on 23rd September 2021 and signed on its behalf by:


Eric Waweru
Chair

1. Accounting policies

a) Accounting convention

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared 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), and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102.

b) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of a specific grant.

c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to, and virtually certain to receive, the income and the amount can be quantified with reasonable accuracy. The following policies are applied to particular categories of income:

- Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Grants related to performance and specific deliverables are accounted for as the charity earns the right to consideration by its performance.
- Voluntary income is received by way of donations and is included in full in the Statement of Financial Activities when receivable.
- Investment income is accounted for in the period in which the charity is entitled to receipt.
- Tax reclaims are accounted for in the period in which the charity is entitled to receipt.
- The value of gifts in kind or any voluntary help received is not included in the accounts.

d) Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

e) Capital grants and donations

Capital grants and donations are recognised in full when there is entitlement and are not deferred over the life of the asset on which they are expended.

f) Tangible fixed assets

Assets costing £5,000 or more are capitalised as tangible fixed assets and are carried at cost, net of depreciation and any provision for impairment.

Where tangible fixed assets have been acquired with the aid of specific grants or donations, they are included in the Balance Sheet at cost and depreciated over their expected useful economic life. Where there are specific conditions attached to the funding requiring the continued use of the asset, the

One Roof Leicester

Annual report and financial statements for the year ended 31 March 2021

related grants are credited to a restricted fixed asset fund in the Statement of Financial Activities and carried forward in the Balance Sheet. Depreciation on the relevant assets is charged directly to the restricted fixed asset fund in the Statement of Financial Activities. Where tangible fixed assets have been acquired with unrestricted funds, depreciation on such assets is charged to the unrestricted fund.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life, as follows:

Freehold buildings 50 years

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities.

g) Liabilities

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2. Grants receivable

The amount receivable in the year comprises:

	2021	2020
	£	£
Big Lottery Community Fund	62,000	60,000
Leicester City Council	58,956	40,303
Leicester City Football Club Foundation	32,500	-
Homeless Link	21,500	-
NACCOM	10,000	-
Masonic Foundation	10,000	-
Leicestershire Police Crime Commissioner	9,900	9,900
Bid Leicester	6,768	6,237
Morrisons Foundation	6,000	-
Screwfix Foundation	5,000	-
Amazon Foundation	5,000	-
Leicester Diocese	2,000	4,000
Muslim Hands	-	5,000
Islamic Society for Britain, Leicester	-	1,500
Other grants	1,736	1,600
Total	231,360	128,540

One Roof Leicester

Annual report and financial statements for the year ended 31 March 2021

3. Donations - Capital

Capital grants and donations include £53,250 received from Leicester City Council towards the purchase of the residential property in Church Avenue.

4. Salary costs

	2021	2020
	£	£
Salaries & wages	109,167	104,862
Employer national insurance costs	2,283	3,880
Employer pension contributions	1,566	1,569
Total	113,016	110,311

5. Tangible fixed assets

	Freehold Buildings £
Cost	
At 1 st April 2020	105,098
Additions during the year	177,500
At 31 st March 2020	<u>282,598</u>
Depreciation	
At 1 st April 2020	4,204
Charge for the year	2,102
At 31 st March 2021	<u>6,306</u>
Net book value	
At 31 st March 2021	<u>276,292</u>
At 31 st March 2020	<u>100,894</u>

Additions during the year relate to the acquisition of a residential property in Church Avenue, Leicester.

6. Deferred capital donations

	2021	2020
	£	£
Deferred capital donations	=	<u>32,548</u>

The deferred capital donation from last year comprises amounts received from several donors to enable the charity to purchase a residential property. The charity is not entitled to recognise the donations as income in its Statement of Financial Activities until the property purchase has been completed. The property acquisition was completed in 2021/21, therefore the income was recognised in the current year's Statement of Financial Activities.

One Roof Leicester

Annual report and financial statements for the year ended 31 March 2021

7. Funds

	Unrestricted Funds		Restricted Funds		Total
	General Fund	Housing Fund	Night Shelter/ Accommodation Fund	Fixed Assets Fund	
	£	£	£	£	£
Balance at 1 April 2020	90,702	30,633	96,024	95,796	313,155
Incoming resources	49,803	272,786	52,731	106,649	481,969
Outgoing resources	(40,820)	(177,225)	(23,475)	(2,102)	(243,622)
Transfers between funds	-	24,051	(100,000)	75,949	-
Balance at 31 March 2021	99,685	150,245	25,280	276,292	551,502

The **General fund** is an unrestricted fund that represents the funds which the Trustees are free to use in accordance with the charitable objects.

The **Housing fund** is an unrestricted fund that represents funds received and expended in respect of ORL housing properties.

The **Night Shelter / Accommodation fund** is a restricted fund that represents donations and grants where the donors require the funds to be utilised towards the charity's night shelter and emergency accommodation services.

The **Fixed Asset fund** is a restricted fund that represents specific capital donations, grants and reserves utilised towards the acquisition of fixed assets, net of the accumulated depreciation value of those assets.

8. Trustee Remuneration & Related Party Transactions

No trustees or members received any remuneration during the year.

No trustee or member of the charity had any personal interest in any contract or transaction entered into by the charity during the period.

9. Members' liability

If the CIO is wound up, each member of the CIO is liable to contribute to the assets of the CIO such amount (but not more than £1) as may be required for payment of the debts and liabilities of the CIO contracted before that person or organisation ceases to be a member, for payment of the costs, charges and expenses of winding up, and for adjustment of the rights of the contributing members among themselves.

