

One Roof Leicester

Report and Financial Statements

For the year ended

31 March 2022

Charity no: 1159018

One Roof Leicester

Annual report and financial statements for the year ended 31 March 2022

Contents

Legal and administrative information	2
Report of the trustees for the year ended 31 March 2022	3
ORL Vision Mission, Aims, Objectives and Values	4
Projects and Activities	5
Impact, Achievements and Outcomes.....	7
Financial Performance	14
Independent examiner's report to the Trustees of One Roof Leicester	16
Statement of financial activities for the year ended 31 March 2022.....	17
Balance Sheet as at 31 March 2022	18
Notes forming part of the financial statements	19

One Roof Leicester

Annual report and financial statements for the year ended 31 March 2022

Legal and administrative information

Trustees	Appointment	Resignation
Rev Helen Hayes	October 2014	September 2021
Mr Eric Waweru	October 2014	
Mr Michael Hayes	November 2015	September 2021
Mr Piotr Kuhiwczak	December 2017	
Mrs Christine Ashton	May 2018	
Mrs Bushra Ali	May 2018	
Ms Vanessa Monroy	January 2021	
Rev Anthony Lees Smith	May 2021	
Mr Robert Foster	May 2021	
Mrs Penelope March	May 2021	

Chair

Eric Waweru	September 2020
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Correspondence address

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Leicester
LE1 6YF

Registered 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 2022)

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 2022

Report of the trustees for the year ended 31 March 2022

The trustees present their report along with the financial statements of the charity for the year ended 31 March 2022. 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.

OR 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 2022

ORL Vision Mission, Aims, Objectives and Values

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 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 2022

Projects and Activities

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

ORL Strategy

- ORL received funding and support from the Weston Charity Award which comprised of support from Pilotlight which includes a Project Manager and four Pilotlighters – business experts offering pro bono support
- Monthly meetings have taken place with the Pilotlight team to develop a new ORL five-year strategy
- This work should be completed in September 2022

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.

Winter Provision

Due to the continued restrictions on communal night shelters due to the Covid pandemic the winter night shelter did not operate. Funds from the Winter Transformation Fund enabled ORL to rent a four bed property and convert it into four self-contained rooms. In addition ORL allocated eight bed spaces within existing ORL Homes to offer emergency accommodation from November 2021 to March 2022.

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.

One Roof Leicester

Annual report and financial statements for the year ended 31 March 2022

In November 2021 we secured a grant from Leicester City Council to secure two B&B rooms to provide emergency accommodation during the winter months.

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.

In July 2021 and January 2022 ORL received funds from Islamic Relief UK to provide additional food hampers to local residents suffering from food poverty.

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 2022

Impact, Achievements and Outcomes

Accommodation

ORL Homes

- ORL provided accommodation in nine properties – two owned by ORL, five properties are on long term leases with the landlord requesting a nil return on investment and two are provided by landlords on a reduced rent (below market value).
- Up to thirty-four individuals can be accommodated in these properties; two homes are exclusively for women who are homeless.
- 50 individuals have stayed at the properties during the year, totalling over 10,000 nights of accommodation
- The average length of stay was 218 nights
- Occupancy rate in ORL Homes remains high at 92%. The high occupation rate is due to the fast turnaround of vacated rooms and ensuring repairs and renovations are carried out promptly
- 21 residents were 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 42% 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.
- Of these 28% were granted residency status whereby they became eligible for benefits and housing
- An additional 16% 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
- 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

Winter Provision

- 16 individuals were accommodated during the winter of 2021-2022
- 5 individuals were moved from B&B accommodation to an ORL Home
- 5 individuals have secured permanent move on accommodation

Move on Support

- 26 residents and non-residents were supported to move into independent living
- All residents who moved were supported with preparing and furnishing their new homes
- Support to create a new home included new carpets, purchasing electrical items including cookers, fridges, kettles, toasters, irons. Supplying furniture including beds, sofas and providing soft furnishing and cutlery and crockery.
- Funding for creating homes for those ready for independent living were generated from donations from volunteers/supporters and grant funding

One Roof Leicester

Annual report and financial statements for the year ended 31 March 2022

Emergency Accommodation - B&B

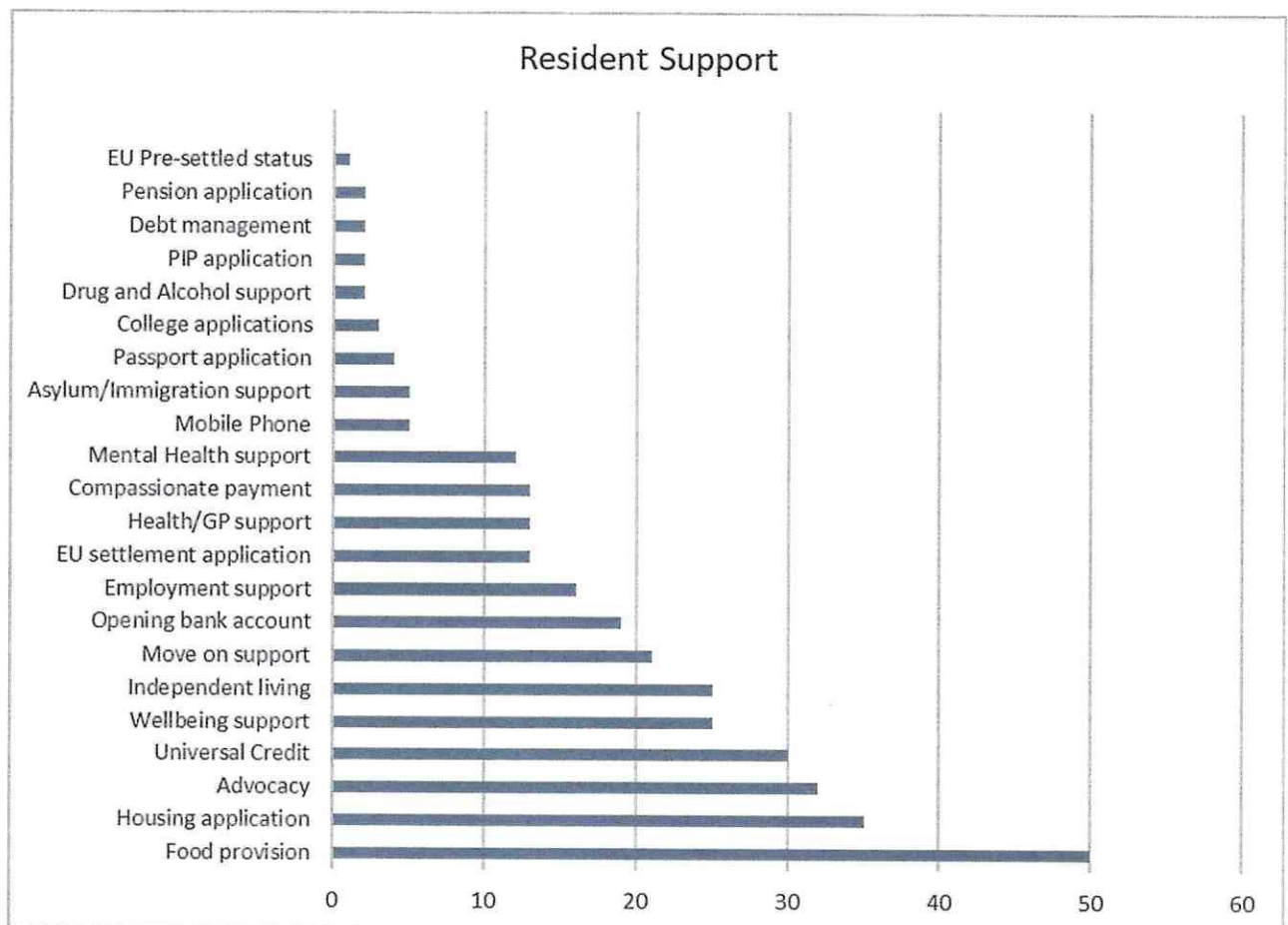
- During this period ORL provided B&B accommodation for 23 individuals and 2 families
- A total of 527 nights of B&B accommodation was secured
- During the winter months ORL secured funding from Leicester City Council to offer 3 B&B bed spaces
- All B&B accommodation was due to the vulnerability of the client

Food Parcels

- Every resident in an ORL Home and Navigator clients received a weekly food parcel
- In addition, referrals were received from local agencies requested food parcels for their clients
- Around 4,000 food parcels were delivered to residents and non-residents
- The partnership with Islamic Relief UK meant another 750 food parcels were delivered to partner agencies to distribute to their clients. Recipients of these parcels included The Bridge, Centre Project, Housing Network and Afro Innovation Centre

Support Work

- The housing support team offer a range of support which has significantly increased in the past year.
- The chart below highlights the wide range of support offered to ORL residents

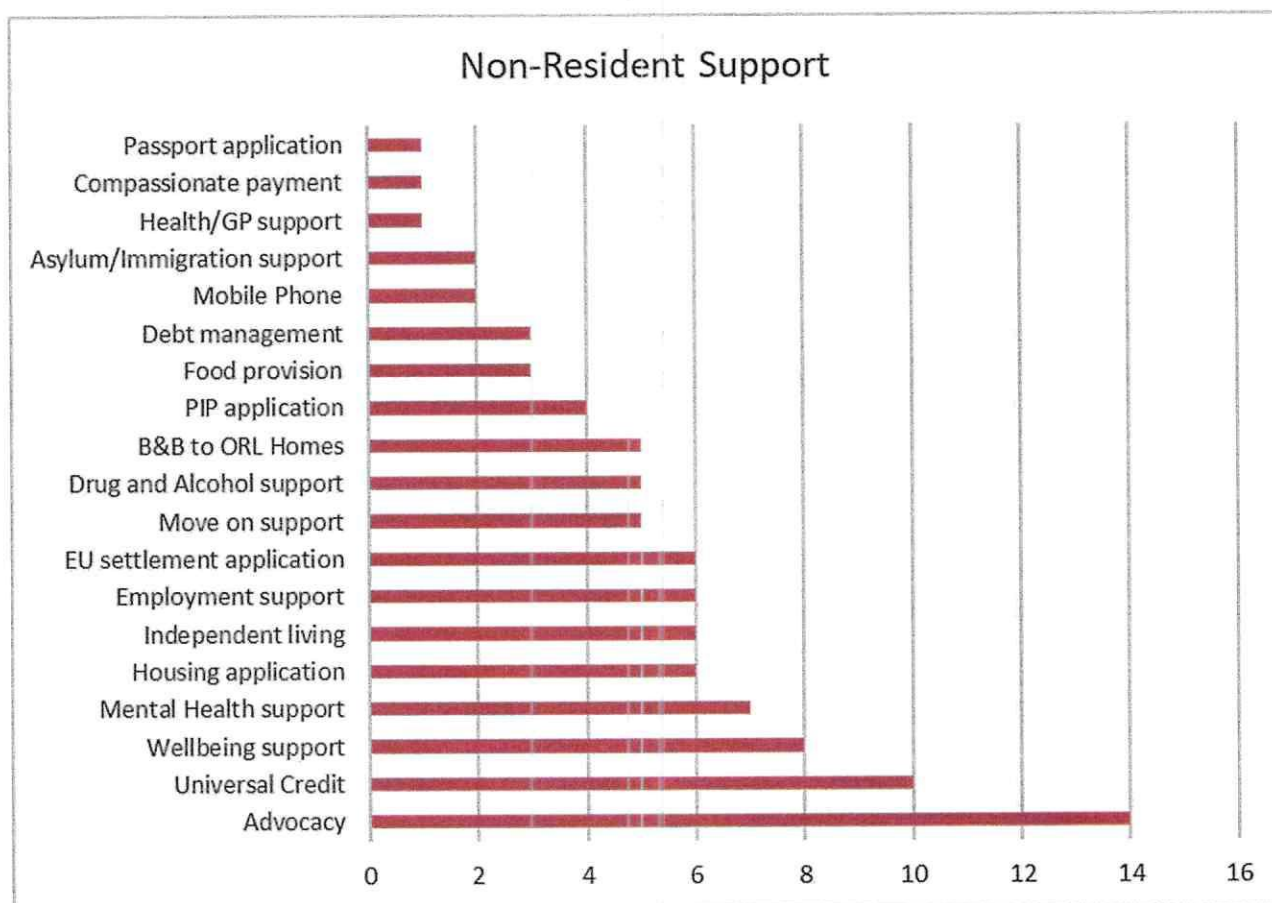


One Roof Leicester

Annual report and financial statements for the year ended 31 March 2022

Non-resident Clients

- Support was carried out with 35 individuals
- 10 of these clients were rough sleepers who were supported via the Navigator role
- 25 clients were accommodated in B&B accommodation
- Successful EU settlement applications were made for 10 clients
- The chart below highlights the wide range of support offered to ORL residents



Volunteers

- ORL volunteers provided over 3,000 hours of their time
- ORL has a group of active volunteers who support the charity with the following:
 - Property maintenance
 - Gardening
 - Food deliveries
 - Befriending residents
 - Fundraising
 - Donations
 - Marketing and publicity
 - Website development and maintenance

One Roof Leicester

Annual report and financial statements for the year ended 31 March 2022

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 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, and the Bridge.
- 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.
- We continued to access pro-bono legal advice from Paul Hastings and Associates in London
- ORL 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
- The charity developed connections and working with national organisations to develop plans which support clients during and post Covid-19. These include meetings with Homeless Link, Naccomm and Housing Justice

Donations and Fundraising

- 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
- The Winter Transformation Fund allowed the conversion of a 4-bed property into self-contained units and provided funds to accommodate and support individuals through the winter months
- Grants from Islamic Relief UK enabled sourcing, packing and delivering 750 food parcels
- 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 in kind by volunteers and local community/faith groups include gardening, maintenance work, giving talks, food deliveries, providing toiletries, laundry service and much more.

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

One Roof Leicester

Annual report and financial statements for the year ended 31 March 2022

Publicity

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

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 another 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 2022

Beneficiary Stories

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

Philip – 56 year old needed a second chance!

‘When I came out of prison in 2021 I was placed in a probation hostel. I was evicted from the hostel when my time there came to an end and I had no help to find somewhere to live. I was on the streets for about two weeks. I went to the Bridge project and they referred me to One Roof. To be honest I didn’t think they would offer me a bed space because of my conviction. I went to prison for committing arson and I served 6 years and I am now on license for 5 years. One Roof first offered me a B&B where I stayed for 2 and a half months. After that they gave me a room in a shared house. Whilst there, Betty, my support worker helped me with my housing application. Betty met with me every week to advocate on my behalf to housing associations and private landlords. After a while my mental health started to suffer and I was losing confidence because I didn’t think I would find anywhere to live because of my prison record.

I used the opportunity at One Roof to prove that I could live in a house safely and with other people. After six months of trying I was finally offered a tenancy with a local Housing Association. One Roof were able to give me a reference because I proved I could live safely. Betty took me to see the flat I was offered and I was so happy and I remember saying to Betty ‘I can start to rebuild my life, become part of the community and get a job.

The staff at One Roof helped to furnish my flat as I had no money to afford everything I needed. Within two weeks of getting my keys, the team got carpets for me, they bought me a cooker, fridge, a bed, an all the other things I needed so I would feel at home. Betty helped to sort out all my utilities and changes of address so that I wouldn’t have to worry about these things.

I am now settled in my flat and I started looking for a job. Some employers didn’t want to take me on because of my prison record but I have now found a job. Six months ago I would not have thought this was possible, I still feel like it is a dream. I am so thankful to everyone at One Roof, especially Betty who has supported me to get to this place.’

Freda – Without help felt she would have died!

'I am from Poland and I have been here for over 5 years. I was living with someone and our friendship broke down so for a while I was homeless, then I was sofa surfing for a while then ended up on the streets. I went to No 5 and I told them how I had nowhere to live. I couldn't get a council house because I didn't have any rights. The staff at No 5 told me that they would refer me to One Roof as they may be able to help me find somewhere to live. I was worried because I thought 'here we go again, another agency just passing the buck because they can't help me'. I was really surprised when the support worker from One Roof contacted me and asked to meet with me. I met the support worker who told me about their project and wanted to know more about me. She then took me to a house and showed me around and told me I could have a room and I would be sharing with other women. The house was beautiful and clean and I like it because it was in a very quiet part of the city. Once I was settled into the house the real hard work started! My support worker then started to help me to get my EU resettled status and once this came through she helped me with sorting benefits and housing application. They also helped me to access alcohol dependency support and registered me with a GP. I needed the GP because I have a problem with my legs and hand and for a while I was using crutches. One Roof spoke to the Council for me to speed up my housing application but nothing came up. They then spoke to a housing association and within a few weeks I was offered a flat in a sheltered accommodation project. One Roof furnished the flat and got volunteers to help me get the flat ready and they paid for a taxi for me to move in and have continued to support me since.

I have been in hospital two times and no one apart from my One Roof support worker came to see me. I had a lot of problems with my GP and the support worker dealt with it all. My support worker even contacted Adult Social Care to help me. I now have a care worker who comes every morning and evening to help me.

I do not know what I would have done without ORL, they have supported me when my family and friends were not there. I don't speak English very well and even though I couldn't explain things properly my support worker explained things clearly and sorted things out for me. I honestly feel that without One Roof's help I would be dead in a flat now as no one else was helping me.'

One Roof Leicester

Annual report and financial statements for the year ended 31 March 2022

Financial Performance

Financial review

During the year ended 31 March 2022 the charity received income of £484,843 which includes grants of £282,492, housing benefit of £131,325 and regular donations of £50,908.

Expenditure of £343,212 was incurred during the period. Overall there was a surplus of £141,631.

Reserves and investment policy

Reserves at 31 March 2022 were £693,133. These reserves include £270,640 held within the restricted Fixed Asset fund. The bank balance at 31 March 2022 was £433,108 (2021: £277,809).

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. ORL is actively seeking to utilise current surplus reserves towards purchasing a third property.

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.

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

22nd September 2022

One Roof Leicester

Annual report and financial statements for the year ended 31 March 2022

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 2022, 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

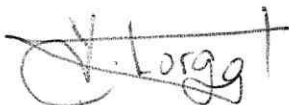
In connection with my examination, no matter has come to my attention:

(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:	15 th September 2022

One Roof Leicester

Annual report and financial statements for the year ended 31 March 2022

Statement of financial activities for the year ended 31 March 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Fixed Asset Fund £	Total 2022 £	Total 2021 £
Incoming resources						
Grants	2	259,745	22,747	-	282,492	231,360
Grants/Donations - Capital	3	-	-	-	-	106,649
Donations		50,908	-	-	50,908	65,791
Housing benefit		131,325	-	-	131,325	63,544
Rental income		9,616	-	-	9,616	6,846
Fundraising events		-	-	-	-	850
Other income		10,502	-	-	10,502	6,929
Total incoming resources		462,096	22,747	-	484,843	481,969
Resources expended						
Charitable expenditure:						
Salary costs	4	128,259	-	-	128,259	113,016
Housing accommodation costs		130,331	-	-	130,331	85,000
Emergency accommodation costs		-	24,485	-	24,485	415
Office rent & service charges		6,645	-	-	6,645	6,614
IT & telephony		6,134	-	-	6,134	17,339
Travel, training & subsistence		3,650	-	-	3,650	1,871
Resident compassionate payments		9,422	-	-	9,422	5,546
Equipment & consumables		2,893	-	-	2,893	1,842
Other operating costs		25,346	395	-	25,741	9,877
Depreciation		-	-	5,652	5,652	2,102
Total resources expended		312,680	24,880	5,652	343,212	243,622
Surplus/(deficit) for the year		149,416	(2,133)	(5,652)	141,631	238,347
Transfers between funds		18,838	(18,838)	-	-	-
Net incoming/(outgoing) resources for the year		168,254	(20,971)	(5,652)	141,631	238,347
Fund balances at 1 April		249,930	25,280	276,292	551,502	313,155
Fund balances at 31 March	6	418,184	4,309	270,640	693,133	551,502

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.

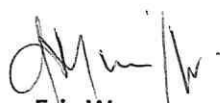
One Roof Leicester

Annual report and financial statements for the year ended 31 March 2022

Balance Sheet as at 31 March 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Fixed Asset Funds £	Total 2022 £	Total 2021 £
Fixed assets						
Land & buildings	5	-	-	270,640	270,640	276,292
Current assets						
Cash at bank		428,799	4,309	-	433,108	277,809
Prepayments		3,209	-	-	3,209	2,708
Total current assets		432,008	4,309	-	436,317	280,517
Current liabilities						
Taxation and social security		2,514	-	-	2,514	2,194
Accruals		11,310	-	-	11,310	3,113
Total current liabilities		13,824	-	-	13,824	5,307
Net current assets		418,184	4,309	-	422,493	275,210
Net assets		418,184	4,309	270,640	693,133	551,502
Funds						
Unrestricted funds	6				418,184	249,930
Restricted funds	6				4,309	25,280
Fixed asset funds	6				270,640	276,292
Total funds					693,133	551,502

Approved by the trustees on 22nd September 2022 and signed on its behalf by:



Eric Waweru

Chair

Notes forming part of the financial statements

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.

2. 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.

3. 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.

4. 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 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.

One Roof Leicester

Annual report and financial statements for the year ended 31 March 2022

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.

5. 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:

	2022	2021
	£	£
Homeless Link	82,850	21,500
Big Lottery Community Fund	65,000	62,000
Leicester City Council	50,016	58,956
Islamic Relief	48,250	-
Nationwide	10,000	-
Mather Jamie	6,637	-
Garfield Weston	6,500	-
GMB Union	5,000	-
Other grants	8,239	3,736
Leicester City Football Club Foundation	-	32,500
NACCOM	-	10,000
Masonic Foundation	-	10,000
Leicestershire Police Crime Commissioner	-	9,900
Bid Leicester	-	6,768
Morrisons Foundation	-	6,000
Screwfix Foundation	-	5,000
Amazon Foundation	-	5,000
Total	282,492	231,360

3. Donations - Capital

Capital grants and donations received in 2020/21 include £53,250 received from Leicester City Council towards the purchase of the residential property in Church Avenue.

One Roof Leicester

Annual report and financial statements for the year ended 31 March 2022

4. Salary costs

	2022	2021
	£	£
Salaries & wages	121,602	109,167
Employer national insurance costs	4,848	2,283
Employer pension contributions	1,809	1,566
Total	128,259	113,016

5. Tangible fixed assets

	Freehold Buildings £
Cost	
At 1 st April 2021 & 31 st March 2022	<u>282,598</u>
Depreciation	
At 1 st April 2021	6,306
Charge for the year	<u>5,652</u>
At 31 st March 2022	<u>11,958</u>
Net book value	
At 31 st March 2022	<u>270,640</u>
<i>At 31st March 2021</i>	<u>276,292</u>

One Roof Leicester

Annual report and financial statements for the year ended 31 March 2022

6. Funds

	Unrestricted Funds		Restricted Funds		Total
	General Fund	Housing Fund	Night Shelter/ Accommodation Fund	Fixed Assets Fund	
	£	£	£	£	£
Balance at 1 April 2021	99,685	150,245	25,280	276,292	551,502
Incoming resources	75,153	386,943	22,747	-	484,843
Outgoing resources	(45,381)	(267,299)	(24,880)	(5,652)	(343,212)
Transfers between funds	-	18,838	(18,838)	-	-
Balance at 31 March 2022	129,457	288,727	4,309	270,640	693,133

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.

7. 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.

8. 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.

