



One Roof Leicester

Report and Financial Statements

For the year ended

31 March 2023

Charity no: 1159018

One Roof Leicester

Annual report and financial statements for the year ended 31 March 2023

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Legal and administrative information

Trustees	Appointment	Resignation
Mr Eric Waweru	October 2014	
Mr Piotr Kuhiwczak	December 2017	
Mrs Christine Ashton	May 2018	December 2022
Mrs Bushra Ali	May 2018	September 2022
Ms Vanessa Monroy	January 2021	May 2022
Rev Anthony Lees Smith	May 2021	
Mr Robert Foster	May 2021	
Mrs Penelope March	May 2021	
Mr Anthony Simpson	September 2022	
Miss Candice Matthews	September 2022	
Dr Nigel Hewett	September 2022	

Chair

Eric Waweru	September 2020
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Correspondence address

65 Regent Road
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 2023)

Salma Ravat	CEO
Karyn Aviani	Administrator
Santok Odedra	Deputy CEO/Housing Support Team Leader
Nejah Alhwich	Housing Support Worker
Betty Clarke	Housing Support Worker
Farhana Hajat	Housing Support Worker
Musa Lorgat	Property Officer

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Report of the trustees for the year ended 31 March 2023

The trustees present their report along with the financial statements of the charity for the year ended 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out on page 18 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.

In December 2022 the Members of the Charity changed the Charity's constitution from an Association Model to a Foundation Model.

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 existing trustees. 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.

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ORL Vision Mission, Aims, Values and Objectives

Our Vision

Eradicating homelessness through positively transforming the lives of people.

Our Mission

To support single people who are homeless in Leicester, to recover, reset and rebuild their lives in a safe and stable home.

Our Values

- We are compassionate
- We are non-judgemental
- We are person centred

Social objectives

- Increase provision of high-quality, temporary accommodation
- Improve access to permanent accommodation
- Enable integration into the community for people with housing issues
- Reduce number of single people rough sleeping in Leicester
- Ensure everyone has access to temporary accommodation regardless of eligibility

Delivery objectives

- Provide temporary homes for people with low to medium support needs
- Provide a robust and intensive 1-1 person-centred support package to all residents
- Provide compassionate beds and support to excluded individuals
- Provide ethical investment opportunities to the community

Business objectives

- Develop partnerships with a range of stakeholders to provide expert service
- Increase financial sustainability
- Increase number of properties
- Recruit additional staff and volunteers to support its ambition
- Develop a portfolio of opportunities for volunteers to support ORL or befriend/ mentor residents

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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. ORL was supported to develop a new strategy from a Pilotlight Project Manager and four Pilotlight volunteers – business experts offering pro bono support
- Monthly meetings took place with the Pilotlight team to develop a new ORL five-year strategy, a succession plan and a fundraising plan
- The work has resulted in a new staff structure with some changes in roles and responsibilities of staff
- The work has resulted in a new logo and marketing material to reflect the ORL's new values
- The work was completed in February 2023

Accommodation

ORL homes

At ORL we offer temporary accommodation in shared houses to single people who are rough sleeping or homeless. We provide accommodation in shared houses to people who are both eligible for benefits, housing and employment and those that have limited eligibility due to their residency status. Our partner agencies identify individuals who meet ORL's criteria and refer them for a place in an ORL Home. Each resident has their own bedroom and share communal space e.g. kitchen, bathroom, living rooms. ORL fully furnishes the properties and ensure that the properties are maintained to a high standard.

Whilst in the home, each resident is supported by a Support Worker to help them to apply for benefits, employment, training and eventually to move-on. Where residents are eligible for local authority housing, they are supported to make an application and supported to bid on properties.

The homes we utilise are either owned by ORL or bought using the investment resources of faith, community groups and other ethical investors. These properties are leased to ORL on a long-term lease either on peppercorn rent or significantly below market rates. ORL Homes creates the opportunity for faith and community groups to support the people living in these houses. Volunteers from the local community offer befriending and practical support to the residents in our homes. They regularly drop off parcels of food, toiletries or cleaning products. These items help residents with no or limited income. Other volunteers help with gardening which includes encouraging the residents to help with planting and growing vegetables which they can use in their cooking. Volunteers also help with preparing a house ready for new residents which includes cleaning, decorating and furnishing.

ORL Homes - Compassionate beds

ORL is committed to providing up to a third of bed spaces (compassionate beds) to individuals who are ineligible for benefit and housing support. This includes asylum seekers and EU migrants. Whilst on a compassionate bed each individual is given a room in a shared house at no cost to the resident. They are provided with the same support as other residents so they can secure their residency status. Whilst occupying a compassionate bed space we provide a weekly subsistence payment, a weekly food parcel, and costs towards travel and securing ID documents.

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ORL Moves

ORL Moves ensures residents who are moving into their permanent home are fully supported. When a resident secures a new home, it is often unfurnished. To support our residents to create their 'forever home' we help with decorating, fitting carpets, sourcing new and used furniture and household items. We are able to secure most of the items through donations from volunteers and supporters. Other items such as cookers and carpets are purchased using grant funding where available. Once the tenancy is secured, we pay the first week's rent. We also support them with setting up utilities, change of address, registering with a medical practice. The support we offer continues until the resident is fully ready for independent living.

Winter Provision

From November 2022 to March 2023, we allocated eight bed spaces within existing ORL Homes to offer winter accommodation. In November 2022 we secured a grant from Leicester City Council to secure two B&B rooms to provide additional winter beds for rough sleepers.

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.

Food bank

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 2022 and January 2023 ORL received funds from Islamic Relief UK to provide additional food hampers to local residents suffering from food poverty.

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Impact, Achievements and Outcomes

Accommodation

ORL Homes

- ORL provided accommodation in ten properties – two owned by ORL, six 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-eight individuals can be accommodated in these properties; two homes are exclusively for women who are homeless.
- 60 individuals have stayed at the properties during the year, totalling almost 12,000 nights of accommodation
- The average length of stay was 202 nights
- Occupancy rate in ORL Homes remains high at 89%. The high occupation rate is due to the fast turnaround of vacated rooms and ensuring repairs and renovations are carried out promptly
- 24 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 22 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 25% were granted residency status whereby they became eligible for benefits and housing
- An additional 20% 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

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

Winter Provision

- 32 individuals were accommodated during the winter of 2022-2023
- Of these 32, 17 individuals were accommodated in ORL Homes and 15 accommodated in B&Bs
- 4 individuals were moved from B&B accommodation to an ORL Home

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Emergency Accommodation - B&B

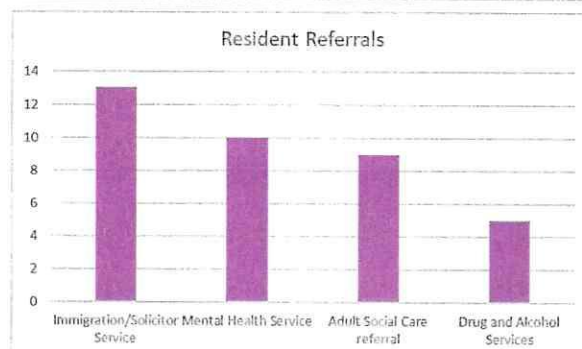
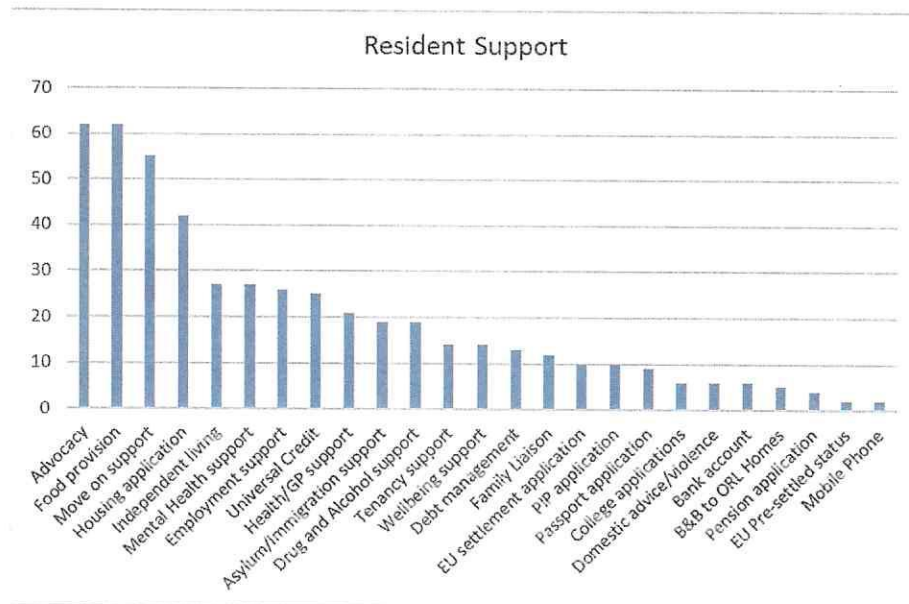
- During this period ORL provided B&B accommodation for 20 individuals
- A total of 252 nights of B&B accommodation was secured
- During the winter months ORL secured funding from Leicester City Council to offer two B&B bed spaces
- All B&B accommodation was due to the vulnerability of the client

Food bank

- Every resident in an ORL Home and Navigator clients received a weekly food parcel
- In addition, referrals were received from local agencies requesting food parcels for their clients
- 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 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 charts below highlights the wide range of support offered to ORL residents and the referrals made to partner agencies



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People led approach

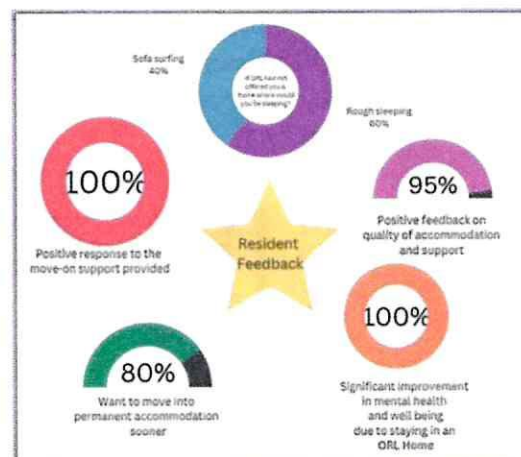
A key strength at One Roof Leicester is the opportunities we give to our residents and volunteers to influence, change and re-design our services. We have a strong ethos of 'No decision about me without me' where we develop services, and action plans firmly based on individual collaboration with our residents.

Ours is a relatively small organisation with around 38 residents at any one time. So, our service user participation is built around individual relationships, rather than surveys or large meetings. Every resident has a close relationship with their key worker and progress is reviewed in weekly support team meetings, where feedback from residents is regularly reviewed and acted on.

We use the PDSA – plan, do, study, act approach to support continuous improvement. An example of this is the move-on support we provide. When we first started this support, it was extremely basic. We helped residents to move into their new permanent homes with little thought about what they would need to furnish it. When we saw that residents were struggling without the basics we started to apply for funding or asked volunteers to donate furniture. We noticed that through this support the resident felt more secure however there were further gaps identified by residents, volunteers and the support team. Therefore, we now offer a more extensive and tailored package which has resulted in residents being better able to maintain their new homes as they are more settled.

The chart on the right shows the satisfaction rating that we received from our existing and former residents on the support they have received from ORL.

We also surveyed our volunteers, many of whom were former night shelter volunteers. Whilst many miss the social aspect of the night shelter, they overwhelmingly supported the growth and development of ORL Homes. Volunteers want more volunteering opportunities in ORL Homes which we want to develop as part of our new strategy.



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

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Partnerships

We work in partnership with a wide range of organisations to ensure our beneficiaries get the most appropriate support they need.

- We have strong partnerships with a wide range of housing and homelessness agencies including Leicester City Council Housing and Homelessness departments including the Outreach team and Revolving Door team, Y support and advice project, British Red Cross, Afro Innovation Centre, The Bridge Leicester, Open Hands, Help the Homeless and Triangle project, Homeless Mental Health, Inclusion Health service and other Homelessness services
- We receive referrals for clients needing accommodation from LCC Outreach team, LCC Revolving Doors, Y support and advice project, British Red Cross, Afro Innovation Centre and The Bridge Leicester
- The British Red Cross and Afro Innovation Centre provide immigration and legal advice to residents whilst we provide housing and support
- The ORL Support and Housing Manager attends the weekly multi-Agency client support meetings, to discuss concerns, challenges and pathways for rough sleepers
- ORL is a member of Homeless Link, Housing Justice and NAACOM – the ‘No Accommodation Network’ for destitute asylum seekers. Membership to these organisations provides ORL access to support, training, resources, funding, networking and updates on developments in housing and homelessness locally and nationally
- The ORL CEO is on the Leicester Homelessness Charter Management Committee. The Charter brings together local services, businesses, education and others who want to tackle homelessness in partnership. The place on the management committee provides ORL with a good overview of local service provision and local and national developments in housing and homelessness
- The ORL CEO is on the Homeless Link National Advisory Council. This provides an opportunity to better understand the national homelessness landscape and engage with national campaign work
- 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
- We continue to receive pro-bono support for marketing and website development

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 Night Shelter Transformation Fund – Incubator Funding was secured to develop a new modular homes project on Glebe land
- Grants from Islamic Relief UK were awarded for providing accommodation and support for individuals with limited eligibility and for providing 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.

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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
- Monthly Reflective practice sessions are held for the whole staff team with Trainee Psychologists

Marketing and Publicity

- A new logo and marketing material to reflect ORL's new values and strategy have been developed
- The website has been redesigned to reflect the above changes
- ORL social media is used to promote ORL's work and achievements
- Articles and features about ORL have appeared in:
 - BBC East Midland News
 - BBC Radio Leicester
 - Central News
 - Radio Ramadan

Equality, Diversity and Inclusion

Equality, diversity and inclusion are central to the work of ORL and we have an Equality Opportunities policy which is embedded in the organisation. ORL is committed to treating all people with dignity and respect, valuing the diversity of all. We believe that for this policy to be successful, it is essential that everyone is committed to and involved in its delivery. It is embedded in our policies, procedures, day-to-day practices and external relationships. As a charity tackling social exclusion, inequality, discrimination and disadvantage our commitment to EDI is demonstrated in our diversity of trustees, staff, volunteers and residents. We also demonstrate this by giving individuals with lived experience of homelessness employment and volunteering opportunities at ORL and designing services that are inclusive. ORL's goal is to work towards a just society free from discrimination, harassment and prejudice.

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

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

Tekie's story – told by Nejeh, his ORL Support Worker

Tekie came to the UK in 2008 as an asylum seeker from Eritrea. He lived in Home Office accommodation and eventually got refugee status. In 2016 he became homeless and was referred to a hostel in Leicester. In 2020 when the hostel had to close down they referred Tekie to One Roof Leicester. We gave Tekie a room in a small house, which was quiet which we felt would suit Tekie's needs. Initially we placed Tekie on a Compassionate bed space as he had no income or benefits.

As his support worker I supported him with his Universal Credit application, helped him to open a bank account, register with a GP and applied for social housing with the council. All things I would have expected the former hostel to have done.

After a while I noticed that Tekie was regularly missing appointments I made with him. At this stage I didn't have any worries about his mental health as this was not an issue raised in the referral form we received from his previous hostel's support worker. As I started supporting Tekie, I noticed that whilst he wasn't dirty he was always dressed in the same clothes and only changed if we gave him new clothes. I also noticed that he regularly forgot information and details about his past. Over time I noticed that he was struggling with personal hygiene, keeping his room clean, and not able to cook for himself.

I contacted Adult Social Care and explained my concerns. I also spoke to his GP and together we managed to get the team from social care to come and assess him. He was identified as being high on the autistic spectrum with severe learning difficulties. Over the next 20 months Tekie underwent further assessments and after a lot of advocating on his behalf we were successful in securing appropriate permanent supported accommodation for him.

Kalpana's story – told by Farhana, Support Worker

Kalpana was referred to One Roof when her husband died. She arrived in the UK on a spousal visa and had no residency rights. Unfortunately, her stepchildren evicted her from the family home and with little information on her rights and language barriers she ended up homeless. On the day she was referred to us and came to our office she was crying so much it was hard to understand all her problems. We gave her a room in our female house and through support work sessions I was able to untangle her story.

In the six months that Kalpana stayed with us I worked with her to get her residency status. Once this was secured I helped with her universal credit application and submitting a housing application. I also made sure she received a weekly subsistence payment and a food and toiletry parcel. When I did support work in the house, it was lovely to see the friendships she was making with the other women. They would share the food in their parcels, often cooking and eating together. This is very normal in Kalpana's tradition, and this made her feel at home and welcome.

I helped Kalpana to find a permanent home and we asked ORL volunteers to donate furniture and household items so that it felt like home. I helped Kalpana to set up her utilities, made sure that all the forms to change her address were completed, I showed her how to use her appliances and took her for a walk around the neighbourhood so she would know where the shops were.

Since moving, Kalpana has called when she has needed help and I will keep helping her until she feels stable and secure in her new home.

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Financial Performance

Financial review

During the year ended 31 March 2023 the charity received income of £309,277 which includes grants of £127,172, housing benefit income of £132,789 and donations of £36,979.

Expenditure of £347,802 was incurred during the period. Overall, there was a deficit of £38,525 for the year.

Reserves and investment policy

Overall reserves at 31 March 2023 were £654,608. These reserves include £264,988 held within the restricted Fixed Asset fund. The bank balance at 31 March 2023 was £393,938 (2022: £433,108).

Reserves are maintained at a level that allows the charity to operate as a going concern for at least six months. Excess reserves are utilised towards the purchase of additional capital acquisitions/properties.

There is little scope for the charity to adopt a formal investment policy due to its limited funds. ORL has allocated around £120K of current surplus reserves towards purchasing a third residential property during the first quarter of the 2023/24 financial year.

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.

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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

26th October 2023

One Roof Leicester

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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 2023, which are set out on pages 16 to 21.

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.

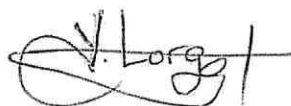
Independent examiner's statement

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:	26 th October 2023

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Annual report and financial statements for the year ended 31 March 2023

Statement of financial activities for the year ended 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Fixed Asset Fund £	Total 2023 £	Total 2022 £
Incoming resources						
Grants	2	7,000	120,172	-	127,172	282,492
Donations		27,557	9,422	-	36,979	50,908
Housing benefit		-	132,789	-	132,789	131,325
Rental income		-	12,232	-	12,232	9,616
Other income		105	-	-	105	10,502
Total incoming resources		34,662	274,615	-	309,277	484,843
Resources expended						
Charitable expenditure:						
Salary costs	3	29,560	115,786	-	145,346	128,259
Housing/accommodation costs		-	105,230	-	105,230	130,331
Emergency accommodation costs		-	13,196	-	13,196	24,485
Office rent & service charges		15,742	1,950	-	17,692	6,645
IT & telephony		1,606	8,230	-	9,836	6,134
Travel, training & subsistence		1,848	2,146	-	3,994	3,650
Resident compassionate payments		-	17,157	-	17,157	9,422
Other operating costs		13,080	16,619	-	29,699	28,634
Depreciation		-	-	5,652	5,652	5,652
Total resources expended		61,836	280,314	5,652	347,802	343,212
Net incoming/(outgoing) resources for the year		(27,174)	(5,699)	(5,652)	(38,525)	141,631
Fund balances at 1 April		129,457	293,036	270,640	693,133	551,502
Fund balances at 31 March	6	102,283	287,337	264,988	654,608	693,133

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.

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Balance Sheet as at 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Fixed Asset Funds £	Total 2023 £	Total 2022 £
Fixed assets						
Land & buildings	4	-	-	264,988	264,988	270,640
Current assets						
Cash at bank		391,021	2,917	-	393,938	433,108
Prepayments		9,494	-	-	9,494	3,209
Total current assets		400,515	2,917	-	403,432	436,317
Current liabilities						
Taxation and social security		3,061	-	-	3,061	2,514
Accruals		10,751	-	-	10,751	11,310
Total current liabilities		13,812	-	-	13,812	13,824
Net current assets		386,703	2,917	-	389,620	422,493
Net assets		386,703	2,917	264,988	654,608	693,133
Funds						
Unrestricted funds	5				102,283	129,457
Restricted funds	5				287,337	293,036
Fixed asset funds	5				264,988	270,640
Total funds					654,608	693,133

Approved by the trustees on 26th October 2023 and signed on its behalf by:


Eric Waweru
Chair

One Roof Leicester

Annual report and financial statements for the year ended 31 March 2023

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

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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.

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:

	2023	2022
	£	£
Leicester City Council	54,082	50,016
Islamic Relief	34,650	48,250
Department for Levelling Up, Housing & Communities	13,933	-
JH Rausing	8,600	-
North West Leicestershire District Council	5,034	-
Garfield Weston	5,000	6,500
Other grants	5,873	8,239
Homeless Link		82,850
Big Lottery Community Fund		65,000
Nationwide		10,000
Mather Jamie		6,637
GMB Union		5,000
Total	127,172	282,492

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3. Salary costs

	2023	2022
	£	£
Salaries & wages	137,357	121,602
Employer national insurance costs	5,893	4,848
Employer pension contributions	2,096	1,809
Total	145,346	128,259

No employees received emoluments greater than £60,000 during the year (2021/22: nil).

4. Tangible fixed assets

	Freehold Buildings
	£
Cost	
At 1 st April 2022 & 31 st March 2023	282,598
Depreciation	
At 1 st April 2022	11,958
Charge for the year	5,652
At 31 st March 2023	17,610
Net book value	
At 31 st March 2023	264,988
<i>At 31st March 2022</i>	<i>270,640</i>

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5. Funds

	Unrestricted Funds		Restricted Funds		
	General Fund	Housing Fund	Emergency Accommodation Fund	Fixed Assets Fund	Total
	£	£	£	£	£
Balance at 1 April 2022	129,457	288,727	4,309	270,640	693,133
Incoming resources	34,662	262,811	11,804	-	309,277
Outgoing resources	(61,836)	(267,118)	(13,196)	(5,652)	(347,802)
Transfers between funds	-	-	-	-	-
Balance at 31 March 2023	102,283	284,420	2,917	264,988	654,608

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 a restricted fund that represents funds received and expended in respect of ORL housing properties.

The **Emergency 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.

6. 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.

7. 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.