



# **One Roof Leicester**

## **Report and Financial Statements**

**For the year ended**

**31 March 2024**

**Charity no: 1159018**

# One Roof Leicester

## Annual report and financial statements for the year ended 31 March 2024

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### Legal and administrative information

#### Trustees

	Appointment	Resignation
Mr Eric Waweru	October 2014	
Mr Piotr Kuhiwczak	December 2017	October 2023
Rev Anthony Lees Smith	May 2021	June 2024
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	
Mrs Anna Maudsley	October 2023	

#### 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 2024)

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
Mohamed Haji	Housing Support Worker (Maternity Cover)
Nazia Ahmed	Housing Support Worker
Musa Lorgat	Property Officer

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### **Report of the trustees for the year ended 31 March 2024**

The trustees present their report along with the financial statements of the charity for the year ended 31 March 2024. The financial statements have been prepared in accordance with the accounting policies set out on page 20 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, financial reports, minutes of previous trustee meetings and access to training materials.

# **One Roof Leicester**

**Annual report and financial statements for the year ended 31 March 2024**

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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

# One Roof Leicester

## Annual report and financial statements for the year ended 31 March 2024

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### Projects and Activities

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

#### 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 they share communal spaces e.g. kitchen, bathroom, living rooms. ORL fully furnishes the properties and ensures 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 leased from ethical investors. Leased properties are provided 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 support 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 to individuals who are ineligible for benefit and housing support (compassionate beds). 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, food parcel, and costs towards travel and securing ID documents.

##### 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.

# One Roof Leicester

## Annual report and financial statements for the year ended 31 March 2024

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### Winter Provision

From November 2023 to March 2024, we allocated five bed spaces within existing ORL Homes to offer winter accommodation. In November 2023 we secured a grant from Leicester City Council to secure five 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 2023 and January 2024 ORL received funds from Islamic Relief UK to provide additional food hampers to local residents suffering from food poverty.



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### Achievements, Impact and Outcomes

#### Accommodation

##### ORL Homes

- ORL provided accommodation has increased to twelve properties. ORL purchased another property taking ORL's property ownership to three. Six 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).
- Up to forty individuals can be accommodated in these properties; three homes are exclusively for women who are homeless.
- 66 individuals have stayed at the properties during the year, totalling almost 14,000 nights of accommodation
- The average length of stay was 210 nights
- Occupancy rate in ORL Homes remains high at 97%. The high occupation rate is due to the fast turnaround of vacated rooms and ensuring repairs and renovations are carried out promptly
- 28 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 the year 15 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. 2 of these 15 residents were granted residency status whereby they became eligible for benefits and housing
- 20% of residents had their rent reduced or waived whilst they were suffering financial hardship
- Residents in employment are charged an affordable rent
- Residents have been supported by 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

- 28 residents were supported to move from ORL Homes
- 15 residents were supported with moving into a new permanent tenancy. All 15 residents 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 furnishing homes for those ready for independent living was generated from donations from volunteers/supporters and grant funding

##### Winter Provision

- 15 individuals were accommodated during the winter of 2023-2024
- Of these six individuals were accommodated in ORL Homes and nine were accommodated in B&Bs



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- Of the nine individuals accommodated in B&B's, two were moved to an ORL Home, one was moved into a permanent home and six were moved to local authority emergency accommodation

### **Emergency Accommodation - B&B**

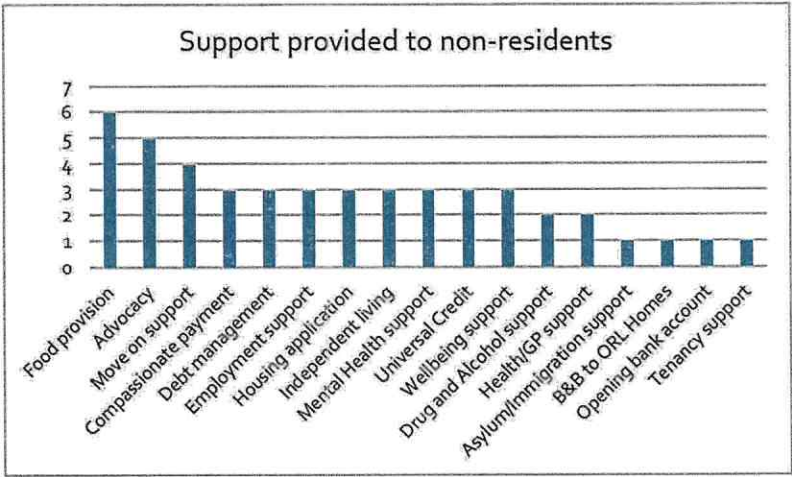
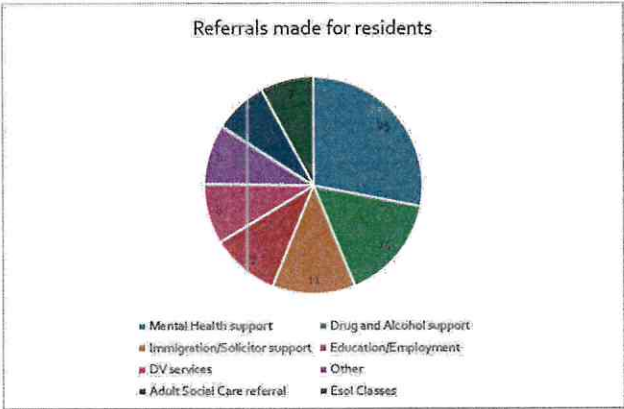
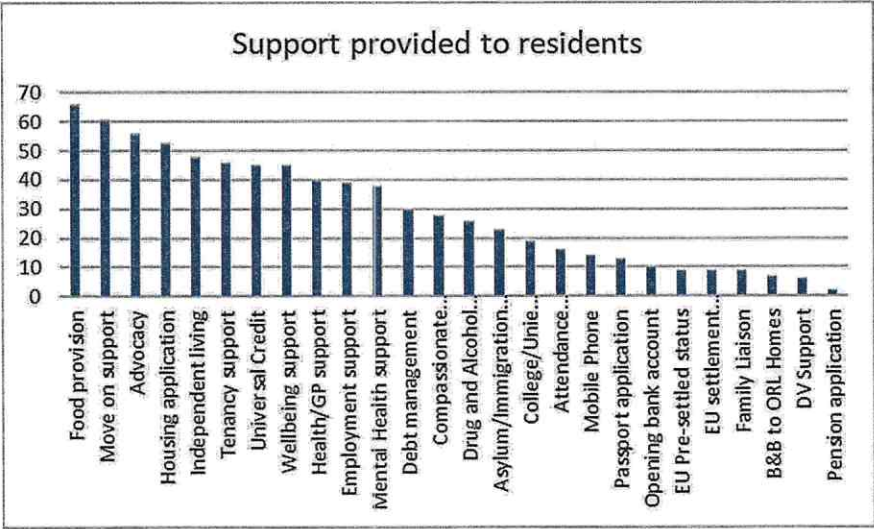
- During this period ORL provided B&B accommodation for 14 individuals
- A total of 72 nights of B&B accommodation was provided
- During the winter months ORL secured funding from Leicester City Council to offer five B&B bed spaces
- B&B accommodation was due to the vulnerability of the client or the weather conditions

### **Food bank**

- Every resident in an ORL Home 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 an additional 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

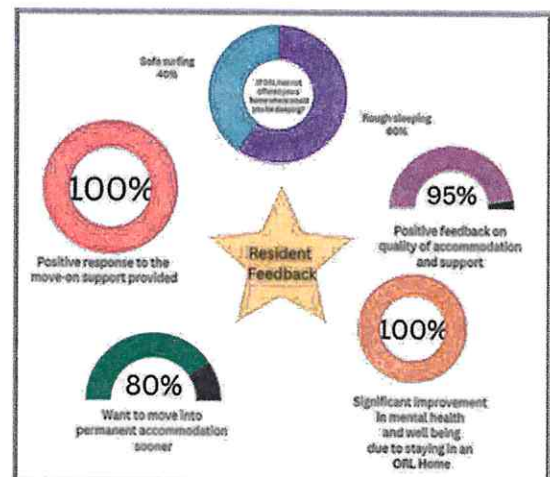
A key strength at One Roof Leicester is the opportunities we give to our residents and volunteers to influence, change and re-design our services. We have a strong ethos of 'No decision about me without me' where we develop services and action plans firmly based on individual collaboration with our residents.

Ours is a relatively small organisation with around 40 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
  - Accounting services
  - 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 sits on the board at Homeless Link and is a member of their 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 grant funding from trusts, foundations and charities enabling us to employ staff and plan, develop and deliver ORL activities
- Grants from Islamic Relief UK were awarded for providing accommodation and support for refugees and asylum seekers and for providing 750 food parcels
- Donations have been received from schools, churches, faith groups, local businesses and individuals
- Donations via online giving platforms 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

- 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
- Develop a new city centre accommodation and support project
- 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)

#### **Kulsum - 21 year old Female**

Kulsum fled her country of origin with her brother claiming asylum in the UK. Their asylum claims were assessed separately. Kulsum was dispersed into Home Office accommodation in Leicester, hundreds of miles from her brother, effectively cutting her off from the only person she knew and felt safe with. In November 2023 she received a positive asylum decision, with 7 days' notice to vacate the accommodation.

She approached Leicester City Council's homelessness service for assistance. She was assessed as not priority therefore told to find her own private rented accommodation. Kulsum had no income, no savings and had no idea how to find accommodation.

She went to British Red Cross Refugee service for help, who referred her to us. We had no vacancies at the time but it was winter so we accommodated Kulsum in a B&B. We appointed a support worker to start addressing Kulsum's needs. A Universal Credit application was made and we provided a weekly subsistence payment, toiletries and food to help her survive until payments started. After two weeks a vacancy in one of our shared houses became available so we were able to move her there, giving her stability and independence.

Her support worker submitted a housing application and showed her how to bid for properties. Kulsum enrolled in college and her support worker advocated for and obtained a bus pass for her to be able to attend.

After a few months of bidding, Kulsum was offered a Housing Association bedsit. We supported Kulsum with the viewing and sign-up process making sure she was happy with the flat and the local area. We worked with her on managing her finances and paying bills so she could maintain her tenancy. As Kulsum had very little income we paid the first week's rent, paid for carpets, bought her white goods (fridge freezer, cooker etc) and fully furnished the flat, creating a new home for Kulsum. Her support worker supported her to set up her utilities and complete change of address.

Her support worker is still supporting her as Kulsum is still not able to fully talk about why she had to flee her country therefore needs emotional support.

#### **Mohammed - 59 year old Male**

Mohammed came to this country nearly 20 years ago but still does not have residency status. Last year he became homeless. He found work in Wales at a restaurant but they treated him like a slave, often working 16 or 17 hour shifts. After a while he became very ill and had to have an operation on his stomach. He came back to Leicester but still had nowhere to live. When Mohammed first became homeless he was rough sleeping in local parks in Leicester. He was living on the streets in all weather and would often get very wet when it rained. He didn't feel safe and in one instance his belongings were all stolen. He stayed on the emergency bed at the Dawn Centre but only allowed in at 9pm and told to leave at 8am. During the day he would walk around or find somewhere to sit. When a vacancy occurred a member of staff from the Dawn Centre referred him to One Roof Leicester

We are currently accommodating Mohammed in a room in a shared house, we give him food and toiletries and a weekly financial allowance. We also organised a gym membership for him so that he would have the



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opportunity to work out regularly and improve his general health and wellbeing. We are also working with his solicitors to secure his residency status.

He now feels safe and is given the freedom to come and go, he has access to a kitchen, laundry facilities and his belongings are safe.

In Mohammed's words: 'this is the safest I felt in a long time. My support worker, Farhana helps me a lot and she sorted out my gym membership which I use every day'.

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### Financial Performance

#### Financial review

During the year ended 31 March 2024 the charity received income of £625,187 which includes grants of £250,713, housing benefit income of £208,087, donations of £48,639 and a capital grant of £74,490. Expenditure of £406,039 was incurred during the period. Overall, there was a surplus of £219,148 for the year (operating surplus of £144,658 excluding capital grants).

The acquisition of a third residential property was completed during the year at a cost of £187k. The purchase was funded by a capital grant of £75k from Leicester City Council, and charity reserves of £112k.

#### Reserves and investment policy

Overall reserves at 31 March 2024 were £873,756. These reserves include £442,820 held within the restricted Fixed Asset fund. A detailed breakdown of reserves is provided in Note 5 of the financial statements. The bank balance including investments at 31 March 2024 was £434,195 (2023: £393,938).

Reserves are maintained at a level that allows the charity to operate as a going concern for at least six months. Excess reserves are directed to our Capital Fund for the purchase of additional properties and to our Major Works Fund for major maintenance of existing properties.

During the year the charity deposited funds in an investment platform used by many charitable organisations. This will enable the charity to achieve higher rates of return on its surplus funds. £121,000 was held in this investment platform at 31<sup>st</sup> March 2024.

#### 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

17<sup>th</sup> October 2024

# One Roof Leicester

## Annual report and financial statements for the year ended 31 March 2024

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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 2024, which are set out on pages 18 to 23.

#### 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.



<b>Name:</b>	Yunus Lorgat
<b>Qualification:</b>	Certified Accountant (ACCA)
<b>Address:</b>	58 Lancaster Street, Leicester, LE5 4GA
<b>Date:</b>	18 <sup>th</sup> October 2024

# One Roof Leicester

## Annual report and financial statements for the year ended 31 March 2024

### Statement of financial activities for the year ended 31 March 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Fixed Asset Fund £	Total 2024 £	Total 2023 £
<b>Incoming resources</b>						
Capital grants		-	-	74,490	74,490	-
Grants	2	68,108	182,605	-	250,713	127,172
Donations		39,992	8,647	-	48,639	36,979
Housing benefit		-	208,087	-	208,087	132,789
Rental income		-	28,420	-	28,420	12,232
Other income		5,171	9,667	-	14,838	105
<b>Total incoming resources</b>		<b>113,271</b>	<b>437,426</b>	<b>74,490</b>	<b>625,187</b>	<b>309,277</b>
<b>Resources expended</b>						
Charitable expenditure:						
Salary costs	3	33,575	135,541	-	169,116	145,346
Housing/accommodation costs		-	116,115	-	116,115	105,230
Emergency accommodation costs		-	26,474	-	26,474	13,196
Office rent & service charges		14,086	1,800	-	15,886	17,692
IT & telephony		2,433	5,984	-	8,417	9,836
Travel, training & subsistence		3,288	1,749	-	5,037	3,994
Resident compassionate payments		-	14,257	-	14,257	17,157
Other operating costs		17,294	24,046	-	41,340	29,699
Depreciation		-	-	9,397	9,397	5,652
<b>Total resources expended</b>		<b>70,676</b>	<b>325,966</b>	<b>9,397</b>	<b>406,039</b>	<b>347,802</b>
<b>Net income/(expenditure)</b>		<b>42,595</b>	<b>111,460</b>	<b>65,093</b>	<b>219,148</b>	<b>(38,525)</b>
Transfers between funds		-	(112,739)	112,739	-	
<b>Net movement in funds</b>		<b>42,595</b>	<b>(1,279)</b>	<b>177,832</b>	<b>219,148</b>	<b>(38,525)</b>
<b>Reconciliation of funds:</b>						
Fund balances at 1 April		102,283	287,337	264,988	654,608	693,133
Net movement in funds		42,595	(1,279)	177,832	219,148	(38,525)
<b>Fund balances at 31 March</b>	6	<b>144,878</b>	<b>286,058</b>	<b>442,820</b>	<b>873,756</b>	<b>654,608</b>

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 2024

## Balance Sheet as at 31 March 2024

	Notes	Total 2024 £	Total 2023 £
<b>Fixed assets</b>			
Land & buildings	4	442,820	264,988
<b>Current assets</b>			
Prepayments		10,342	9,494
Investments		101,000	-
Cash at bank		333,195	393,938
Total current assets		444,537	403,432
<b>Current liabilities</b>			
Taxation and social security		3,048	3,061
Accruals		10,553	10,751
Total current liabilities		13,601	13,812
<b>Net current assets</b>		430,936	389,620
<b>Net assets</b>		<b>873,756</b>	<b>654,608</b>
<b>Funds</b>			
Unrestricted funds	5	144,878	102,283
Restricted funds	5	286,058	287,337
Fixed asset funds	5	442,820	264,988
<b>Total funds</b>		<b>873,756</b>	<b>654,608</b>

Approved by the trustees on 17<sup>th</sup> October 2024 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

# One Roof Leicester

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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:

	2024	2023
	£	£
Leicester City Council	88,434	54,082
Islamic Relief	46,300	34,650
Garfield Weston	30,000	5,000
Lloyds Foundation	25,000	-
Department for Levelling Up, Housing & Communities	24,200	13,933
Mather Jamie	8,108	-
National Grid	7,300	-
Islamic Society of Britain	7,000	-
Edith Murphy Foundation	5,000	-
Other grants	9,371	5,873
JH Rausing	-	8,600
North West Leicestershire District Council	-	5,034
Total	<b>250,713</b>	<b>127,172</b>

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### 3. Salary costs

	2024	2023
	£	£
Salaries & wages	158,207	137,357
Employer national insurance costs	8,157	5,893
Employer pension contributions	2,752	2,096
<b>Total</b>	<b>169,116</b>	<b>145,346</b>

No employees received emoluments greater than £60,000 during the year (2022/23: nil).

### 4. Tangible fixed assets

	<b>Freehold Buildings</b>
	£
<b>Cost</b>	
At 1 <sup>st</sup> April 2023	282,598
Additions during the year	187,229
At 31 <sup>st</sup> March 2024	469,827
<b>Depreciation</b>	
At 1 <sup>st</sup> April 2023	17,610
Charge for the year	9,397
At 31 <sup>st</sup> March 2024	27,007
<b>Net book value</b>	
At 31 <sup>st</sup> March 2024	442,820
<i>At 31<sup>st</sup> March 2023</i>	<i>264,988</i>

Additions during the year relate to the acquisition of a residential property in Kempson Road, Leicester.

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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 2023	102,283	284,420	2,917	264,988	654,608
Incoming resources	113,271	407,919	29,507	74,490	625,187
Outgoing resources	(70,676)	(299,492)	(26,474)	(9,397)	(406,039)
Transfers between funds	-	(112,739)	-	112,739	-
<b>Balance at 31 March 2024</b>	<b>144,878</b>	<b>280,108</b>	<b>5,950</b>	<b>442,820</b>	<b>873,756</b>

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 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.

### Freely Available Reserves

The balance of the General Fund and Housing Fund represents the freely available reserves for the charity. The sum of the General Fund and Housing Fund at 31<sup>st</sup> March 2024 was £425k. The trustees have determined the designation of these freely available reserves as follows:

1. General reserve £203k - representing 50% i.e. 6 months of annual operating expenditure
2. Designated major works fund 50k - to fund potential future major works in owned/leased properties
3. Housing Capital fund £172k - to fund future house purchases

## 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.