

*Registered Charity Number*  
*1178261*

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR  
ENDED 30 APRIL 2024  
FOR  
THE ONE HOUSE**

*Fisher & Co.*  
*Accountants*  
*Wigan*

**THE ONE HOUSE**  
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**FOR THE YEAR ENDED 30 APRIL 2024**

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**THE ONE HOUSE**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30 APRIL 2024**

The trustees present their report with the financial statements of the charity for the year ended 30 April 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)'.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity Number**

1178261

**Registered Office**

The One House Community Centre  
Haigh Road  
Aspull  
Wigan  
WN2 1RR

**Trustees**

Lorraine Sumner  
Kathleen Marsh  
Nigel Dean

**Accountants**

Fisher & Co. (Accountants) Limited  
Pemberton Business Centre  
Richmond Hill  
Pemberton  
Wigan  
WN5 8AA

**Bankers**

Santander Bank

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Document**

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

**Risk Management**

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**THE ONE HOUSE**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30 APRIL 2024**

**OBJECTIVES AND ACTIVITIES**

To further or benefit the residents of Aspull, New Springs and Whelley and the neighbourhood, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the residents.

**On behalf of the Board:**

.....  
Nigel Dean – Trustee

.....  
Date



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE ONE HOUSE**

I report on the accounts for the year ended 30 April 2024 set out on pages four to eleven.

**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(2) of the Charities Act 2011 (the 2011 Act)), and that an independent examination is required.

Having satisfied myself that the charity is eligible for independent examination, it is my responsibility to:

- Examine the accounts under Section 145 of the 2011 Act,
- To follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act, and
- To state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with the 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 you as trustees concerning 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 statements 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 2011 Act: and
  - To prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2011 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.

..... Date .....

Mr John Fisher F.M.A.A.T., F.F.A.  
Member of the Association of Accounting Technicians and the Institute of Financial Accountants  
Fisher & Co. (Accountants) Limited  
Pemberton Business Centre  
Richmond Hill, Pemberton  
Wigan, WN5 8AA

**THE ONE HOUSE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 30 APRIL 2024**

		Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	Notes	2024 £	2024 £	2024 £	2023 £
<b>Incoming resources</b>					
<i>Incoming resources from generated funds</i>					
Voluntary/ Other Income	2	16,547	-	16,547	5,048
Activities for generating funds	3	18,965	-	18,965	17,270
Investment Income	4	-	-	-	-
<i>Incoming resources from charitable activities</i>	5	-	-	-	-
<b>Total incoming resources</b>		<b>35,512</b>	<b>-</b>	<b>35,512</b>	<b>22,318</b>
 <i>Costs of charitable activities</i>	6	 29,356	 -	 29,356	 14,631
<i>Governance costs</i>	7	-	-	-	-
<b>Total resources expended</b>		<b>29,356</b>	<b>-</b>	<b>29,356</b>	<b>14,631</b>
 <b>Net incoming resources</b>		 <b>6,156</b>	 <b>-</b>	 <b>6,156</b>	 <b>7,687</b>
<b>before transfers between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Gross transfers between funds</b>					
<b>Net incoming resources before</b>		<b>6,156</b>	<b>-</b>	<b>6,156</b>	<b>7,687</b>
<b>Other recognised gains and losses</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
 <b>Net movement in funds</b>		 <b>6,156</b>	 <b>-</b>	 <b>6,156</b>	 <b>7,687</b>
 Transfers (to) from reserve funds					
<i>Total funds brought forward</i>		<i>32,052</i>	<i>-</i>	<i>32,052</i>	<i>24,365</i>
<b>Total Funds carried forward</b>		<b>38,208</b>	<b>-</b>	<b>38,208</b>	<b>32,052</b>

**THE ONE HOUSE  
BALANCE SHEET  
AS AT 30 APRIL 2024**

	Notes	2024 £	2023 £
<i>The assets and liabilities of the charity :</i>			
<b>Fixed assets</b>			
Tangible assets	9	4,249	4,952
<b>Total fixed assets</b>		<u>4,249</u>	<u>4,952</u>
<b>Current assets</b>			
Stocks held		823	730
Debtors	10	893	-
Cash at bank and in hand		32,843	26,970
<b>Total current assets</b>		<u>34,559</u>	<u>27,700</u>
<b>Creditors:-</b>			
amounts due within one year	11	(600)	(600)
<b>Net current assets</b>		<u>33,959</u>	<u>27,100</u>
<b>Total assets less current liabilities</b>		<u>38,208</u>	<u>32,052</u>
<b>Creditors:-</b>			
amounts due after more than one year		-	-
<b>Provisions for liabilities and charges</b>		-	-
<b>Net assets including pension asset / liability</b>		<u>38,208</u>	<u>32,052</u>
<i>The funds of the charity :</i>			
<b>Unrestricted income funds</b>			
Unrestricted revenue accumulated funds		<u>38,208</u>	<u>32,052</u>
<b>Total unrestricted funds</b>		38,208	32,052
<b>Restricted income funds</b>			
Restricted revenue accumulated funds		<u>-</u>	<u>-</u>
<b>Restricted capital funds</b>		-	-
<b>Total restricted funds</b>		<u>-</u>	<u>-</u>
<b>Total charity funds</b>		<u>38,208</u>	<u>32,052</u>



**THE ONE HOUSE  
BALANCE SHEET  
AS AT 30 APRIL 2024**

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

..... Date .....  
Kathleen Marsh – Trustee



**THE ONE HOUSE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2024**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)'.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated at activities on the basis consistent with the use of resources. Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Equipment, fixture and fittings      - 20% reducing balance

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts. Expenditure which meets these criteria is charged to the fund. Other costs which are attributable to more than one activity are apportioned across the cost categories.

Unrestricted funds are donations and other incoming resources receivable for the objects of the charity without further specified purpose and are available as general funds.

**Leasing and hire purchase commitments**

Rentals payable under operating leases are charged against income on a straight line basis over the period of the lease.

**THE ONE HOUSE**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2024**

**2. VOLUNTARY/ OTHER INCOME**

	2024	2023
	£	£
Donations	2,496	1,079
Grants	14,051	3,969
	<u>16,547</u>	<u>5,048</u>

**3. ACTIVITIES FOR GENERATING FUNDS**

	2024	2023
	£	£
Café and shop	16,148	13,728
Events income	1,053	1,782
Room hire	1,764	1,760
	<u>18,965</u>	<u>17,270</u>

**4. INVESTMENT INCOME**

	2024	2023
	£	£
Bank account interest	<u>-</u>	<u>-</u>

**5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	2024	2023
			£	£
Forever Manchester grant			-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Unrestricted Funds	Restricted Funds	2024	2023
			£	£
Cost of café and shop products	14,729	-	14,729	5,194
Cleaning	743	-	743	620
Accountancy fee	600	-	600	600
Rates and water	657	-	657	696
Light and heat	3,849	-	3,849	3,050
Repairs and renewals	4,296	-	4,296	950
Telephone	359	-	359	301
Postage, stationery and literature	354	-	354	120
Sundry	421	-	421	294
Insurance	883	-	883	836
Covid relief/food bank	-	-	-	-
Depreciation	1,062	-	1,062	1,238
Donations - poppy appeal	450	-	450	-
Motor and travel expenses	401	-	401	204
Play scheme cost	-	-	-	-
Staff training/ health & safety costs	552	-	552	528
	<u>29,356</u>	<u>-</u>	<u>29,356</u>	<u>14,631</u>

**THE ONE HOUSE**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2023**

**7. GOVERNANCE COSTS**

	Unrestricted Funds	Restricted Funds	2024 £	2023 £
Salaries	-	-	-	-
	-	-	-	-

**9. TANGIBLE FIXED ASSETS**

	Equip- ment £	Leasehold imp.	Fixtures fittings £	Total £
<b>Cost</b>				
At 1 May 2023	-	-	7,697	7,697
Additions	-	-	359	359
Disposals	-	-	-	-
At 30 April 2024	-	-	8,056	8,056
<b>Depreciation</b>				
At 1 May 2023	-	-	2,745	2,745
Charge for the year	-	-	1,062	1,062
On disposals	-	-	-	-
At 30 April 2024	-	-	3,807	3,807
<b>Net book value</b>				
At 30 April 2024	-	-	4,249	4,249
At 30 April 2023	-	-	4,952	4,952

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Trade debtors	-	-
Prepayments	893	-
	893	-

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Trade creditors	-	-
Accrued expenses	600	600
PAYE & NIC	-	-
Deferred income	-	-
Reserve funds	-	-
	600	600

**12. CONTROL**

The charity is controlled by the trustees.