

# **UNITY (SOUTHERN) LTD**

**REPORT AND ACCOUNTS FOR THE  
YEAR ENDED 31 MARCH 2024**

**UNITY (SOUTHERN) LTD**

(Company limited by guarantee and not having a share capital)

**REPORT OF THE DIRECTORS AND TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

The Trustees present their report and accounts for the year ended 31 March 2024. The Trustees are also appointed as Directors of the incorporated charity.

Unity (Southern) Ltd was registered as a charity on 2 April 1997. It was incorporated on 12 March 1997 and is governed by its Memorandum and Articles of Association.

**Charity registration number:** 1061655

**Company registration number:** 3332003

**Directors / Trustees:** Alderwoman D Baverstock BEM - Chairman  
Mr P Sayers - Treasurer  
Mr D W Moulton  
Mrs L Neilson  
Mrs W Cummins  
Dr P White  
Mr C Daley  
Mrs J Dalziel  
Mrs S Hawke (deceased 31 March 2024)  
Mrs A Moon

**Company Secretary:** Mrs T Bishop – Chief Executive

**Principal / registered address:** Unit 1  
Andover Bus Station  
West Street  
Andover  
SP10 1QP

**Accountants:** Knight Goodhead Limited  
7 Bournemouth Road  
Chandler's Ford  
Eastleigh  
SO53 3DA

**Bankers:** CAF Bank Ltd  
PO Box 289, West Malling  
Kent, ME19 4JQ

## **UNITY (SOUTHERN) LTD**

(Company limited by guarantee and not having a share capital)

### **REPORT OF THE DIRECTORS AND TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024 (continued)**

#### **UNITY MISSION STATEMENT**

**Unity Vision:** Putting Unity into the Community

**Unity Mission:** Creating a strong, confident, enabled, sustainable and integrated voluntary and community sector that changes lives for the better.

#### **Unity Strategic Aims:**

**Community:** Helping build resilient, self-reliant communities

**Health and Care:** Enabling people to enjoy a healthy and fulfilled life

**Inequalities:** Increasing life chances for those less fortunate

**Effective:** Making the most of every pound

#### **Recruitment of Trustees**

Unity uses a wide variety of methods to recruit Trustees. Some are recruited through the Volunteer Centre that we manage. Some are recruited by word of mouth. If necessary, we would advertise locally. The Trustees feel that it is important to have as diverse a board as possible, and one that represents the community that we serve.

Currently our board offer a wide range of both business skills and voluntary sector experience, which offer excellent support for the Chief Executive. Broadly all day to day operational decisions are made by the Chief Executive and her team. At any time, she may call on the particular expertise of individual trustees, for example, with reference to personnel matters, to guide her.

The Board concentrate on the Strategic Direction of the organisation. This is particularly challenging as we have no security of long term funding from our major funders. We offer places on our board to our major funders, but these are nominated positions and do not carry a vote. Generally, the Chief Executive and the Chairman will talk with a prospective trustee and then they will be invited to attend board meetings to enable suitability to be considered by all concerned. New board members are then co-opted to the board until full election at the following AGM. An induction process is then put in place which includes spending time with the Unity team.

#### **Public Benefit**

The trustees have complied with section 4 of the 2011 Charities Act to give due regard to the public benefit. They have reviewed guidance set out by the Charity Commission and believe that the charity meets its obligations in this respect through the activities set out under the heading "Review of the year" below. The trustees will continue to review the activities of the charity to ensure that these are consistent with the legal objects set out in its constitution.

#### **Review of the year**

We provide information and advice in accordance of the five core functions of a CVS as described below.

- **Support Services** including information, advice and training – assisting local voluntary and community organisations to function more effectively and deliver quality services to their users, members or constituents
- **Development work** - identifying needs in the local community and facilitating improvement in service provision to meet those needs
- **Representation** - providing a voice to enable representation of the diverse views of the local voluntary and community sector

**REPORT OF THE DIRECTORS AND TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024 (continued)**

- **Liaison and collaboration** - facilitating networking and collaboration amongst local voluntary and community groups
- **Strategic partnership working** - ensuring the voluntary and community sector's role in the planning and policy-making of local partnerships

We continue to receive funding for our core work from Hampshire County Council and Test Valley Borough Council.

**The Community**

Unity Community Team provide support to those in the community who are in need.

We have supported 100 households with replacement white goods, and helped reduce their energy costs.

We are providing air fryers, vouchers and a recipe book to those who are need in our rural community.

Our digital team have helped those in the community with the ever-changing digital world, working in partnership with the Primary Care Network to assist with the NHS app. They have also helped local groups and individuals with specific digital issues. During the year, digital assistance was provided to 21 groups and 40 individuals.

Our Travelling Pantry has helped over 150 members to access healthy nutritious food in Lockerly, King Somborne and Stockbridge.

Our swap shop had enabled members to swap books and toys, helping to prevent more landfill waste.

The Dentaidd service commenced in November 2023 and comprises a mobile dental unit parked at King Arthurs Hall one day per month. The unit provides emergency dental care to those who may be experiencing homelessness, recovering from alcohol or drug abuse, experienced domestic or sexual abuse or are struggling financially. 34 patients were seen. This project is funded through Simply Health.

We supported 35 families to settle into their new homes with our Ukraine housing support project. This was done through the purchase of basic household goods, assisting them to set up bill payments and signposting to where they could find information on local bin collection dates and benefit claims.

Unity delivered a family fun day at the Woodley Village Hall, Romsey, to provide a safe, warm and fun environment for families and young people who are struggling during the cost of living crisis. There were 19 families with a combined 68 children between the ages of 2 and 15 in attendance. Entertainment was provided with multiple stations of arts and crafts, cookery, sports and music. The event gave the opportunity for the whole family to be together creating memories whilst gaining new skills.

**Transport**

Our transport offering has a wide range of services available to help with a variety of transport needs including accessible car, group minibus hire and Test Valley Connect. We have taken on a number of new school contracts, which has enabled us to increase our fleet size to 10 minibuses and one accessible car. We provided over 450 group hires as well as over 5,000 Dial-a-Ride trips and 750 home to school trips. In total we travelled 95,000 miles.

Unity Motability runs a mobility equipment hire service based at the main Unity offices in Andover. During the year there were 15 walker hires, 237 wheelchair hires, 634 scooter hires, 276 portable scooter hires and 50 4x4 scooter hires.

**Volunteering**

Unity Volunteering offers a free volunteer management service to local groups and organisations as well as helping individuals access a variety of volunteering roles in the area.

Fresh from the field is a new project which aims to support the travelling pantry with fresh seasonal produce when available. The two sites will be supported by our VSS manager and a small, dedicated team of knowledgeable volunteers.



## **UNITY (SOUTHERN) LTD**

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### **REPORT OF THE DIRECTORS AND TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024 (continued)**

We worked in collaboration with Romsey Town Council to run an early Volunteering Fayre. 23 groups attended all promoting their volunteering opportunities and we successfully engaged with 65 volunteers directly with signposting.

15 groups attended our Coronations Big Help Out event.

In conjunction with Andover College, 16 youth volunteering packs were given out and 25 individuals asked about volunteering and how it would help in their chosen career paths.

During 'Trustees Week' a targeted campaign to recruit trustees was promoted through social media and as a result we identified a number of trustees for local groups.

Our group support service provided support to 28 local groups to apply for funding. We also provided advice on governance and business planning to 30 groups.

#### **Health and Care**

The Unity Health & Care team deliver care and support services in the community, focusing on a person-centred approach that meets the specific needs of the individual client.

In May 2023 Unity became Care Quality Commission (CQC) registered, enabling the service to offer Domiciliary Care support. These new services are now being promoted extensively across Test Valley to help engage private domiciliary clients who can benefit not only through care support but uniquely the additional 'value added' services that Unity provide.

Our CQC registration has allowed us to widen the service we deliver to include more personalised care services to our clients. Our staff have undergone extensive training, and we have registered with Hampshire County Council's Health and Care portal to reach out to clients who need this service. This has allowed us to be more creative and holistic in the services we deliver and the ways in which we deliver them, offering continuity of care which is so important to people.

The Take A Break service is a new initiative introduced in March 2024. The service helps those caring for loved ones in the community who may require time away from their caring responsibilities to attend appointments or give them some time for themselves. To date, we have provided 1,200 hours of home support to clients.

The Community Wellbeing Service is commissioned by Hampshire County Council to assist their local social work teams to meet the needs of their clients by providing local community based support. There were 18 referrals into this service during the year. For the majority of the year, we delivered this service in the Andover area. In February 2024 we won the contracts for the Winchester and Eastleigh areas.

The specialist decluttering service offers a one-to-one person-centred support service to clients, helping them to achieve their goals, whether this be in a specific area of the home or multiple areas. We take referrals from individuals and organisations such as housing providers, Adult Services Teams and Mental Health Teams. Over 400 hours of support were provided by this service.

The befriending service grew out of our community response to the Covid pandemic when we supported our communities at this difficult time. The service helps those who feel isolated to connect with a friendly voice on a regular basis. We currently have a small team of volunteers supporting 14 clients.

#### **Finance**

Unity Finance team offer a variety of services such as bookkeeping, payroll, ID cards and DBS checks for community organisations. During the year we have supported 25 projects and provided payroll services to 36 clients.

## **UNITY (SOUTHERN) LTD**

(Company limited by guarantee and not having a share capital)

### **REPORT OF THE DIRECTORS AND TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024 (continued)**

#### **Financial review**

A summary of the charity's financial performance is shown on page 8. The charity made a deficit of £116,625 (2023: deficit of £40,055). The total reserves now stand at £317,630 (2023: £434,255). Included within total reserves are restricted funds of £172,083 (2023: £170,911).

#### **Reserves policy**

The Trustee Board has determined that the Charity should maintain reserves as follows:

- General funds representing the prior 3 - 6 months unrestricted expenditure.
- The loss on realisation of any fixed assets and any additional contractual liabilities.
- Designated reserves to accumulate funds for specific purposes as determined by the Board from time to time.
- Restricted reserves to the extent that funds for restricted purposes have not been fully expended. No additional reserves will be established for restricted projects.

This policy is principally to enable the Charity to continue operations whilst awaiting receipt of grants, to pay contractual liabilities in the event that grants were discontinued or significantly reduced whilst services were realigned and to recover the potential loss on fixed investments in the event that continued funding were withdrawn.

General funds of £93,133 represents just over three months of unrestricted expenditure, which is in line with the reserves policy. The trustees continually keep reserves levels under review.

#### **Risk review**

The trustees are satisfied that the major risks to which the charity is exposed, as identified by the trustees, are being reviewed, and systems are being established to mitigate those risks.

#### **Directors' responsibilities**

Company law requires the directors to prepare accounts for each financial year that give a true and fair view of the state of affairs of the company and of the income and expenditure of the company for that period. In preparing those accounts the directors are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Prepare the accounts on the going concern basis unless it is inappropriate to presume the company will continue in business.

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part VII of the Companies Act 2006 relating to small companies, and complies with the charity's governing document 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).

Approved by the trustees on 8 November 2024 and signed on their behalf by



**Alderwoman D Baverstock BEM**  
Chairman

# **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF UNITY (SOUTHERN) LTD**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2024, which are set out on pages 8 to 20.

## **Respective responsibilities of trustees and examiner**

As the charity's trustees (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the "2006 Act").

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

## **Independent examiner's report**

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that:

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those accounting records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



**J E Harris FCCA**

**KNIGHT GOODHEAD LIMITED**  
Reporting Accountants

**8 November 2024**

7 Bournemouth Road  
Chandler's Ford  
Eastleigh  
Hampshire SO53 3DA

**UNITY (SOUTHERN) LTD**

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**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024**

(Including Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
INCOME					
Donations and legacies	3	77,937	-	77,937	75,674
Charitable activities	4	45,619	609,419	655,038	556,734
Investment income		4,789	-	4,789	2,330
<b>Total income</b>		<b>128,345</b>	<b>609,419</b>	<b>737,764</b>	<b>634,738</b>
EXPENDITURE					
Costs of generating voluntary income		117,380	-	117,380	114,273
Charitable activities		216,263	520,746	737,009	560,520
<b>Total expenditure</b>	7	<b>333,643</b>	<b>520,746</b>	<b>854,389</b>	<b>674,793</b>
<b>NET (EXPENDITURE)/INCOME BEFORE TRANSFERS</b>		<b>(205,298)</b>	<b>88,673</b>	<b>(116,625)</b>	<b>(40,055)</b>
TRANSFERS BETWEEN FUNDS	12	87,501	(87,501)	-	-
<b>NET (EXPENDITURE)/INCOME FOR THE YEAR</b>		<b>(117,797)</b>	<b>1,172</b>	<b>(116,625)</b>	<b>(40,055)</b>
FUND BALANCES AT 1 APRIL 2023		263,344	170,911	434,255	474,310
<b>FUND BALANCES AT 31 MARCH 2024</b>	12	<b>145,547</b>	<b>172,083</b>	<b>317,630</b>	<b>434,255</b>

**BALANCE SHEET AS AT 31 MARCH 2024**

		2024	2023
		£	£
<b>FIXED ASSETS</b>			
Tangible assets	8	88,919	53,035
<b>CURRENT ASSETS</b>			
Debtors	9	72,990	66,859
Cash at bank and in hand		344,111	445,121
		<u>417,101</u>	<u>511,980</u>
<b>CREDITORS: amounts falling due within one year:</b>	10	<u>(188,390)</u>	<u>(130,760)</u>
<b>NET CURRENT ASSETS</b>		228,711	381,220
<b>NET ASSETS</b>		<u>317,630</u>	<u>434,255</u>
<b>FUNDS</b>			
Unrestricted funds	12	93,133	194,034
Designated funds	12	52,414	69,310
Restricted funds	12	172,083	170,911
<b>TOTAL FUNDS</b>		<u>317,630</u>	<u>434,255</u>

For the financial year ended 31 March 2024, the company was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records, which comply with section 386, and preparing accounts, which give a true and fair view of the state of affairs of the company as at the end of the year and of its incoming resources and application of resources, including its income and expenditure, for the financial year, in accordance with the requirements of section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the trustees on 8 November 2024  
and signed on their behalf by:

*D Baverstock.*

**Alderwoman D Baverstock BEM, Trustee**

**UNITY (SOUTHERN) LTD**

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**CASHFLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	2024 £	2023 £
NET CASH FLOW PROVIDED BY OPERATING ACTIVITIES	1	(47,711)	(8,309)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received		4,789	2,330
CASH FLOWS FROM FINANCING ACTIVITIES			
Fixed asset additions		(58,088)	(11,759)
Proceeds from sale of fixed assets		-	-
NET CASH FLOW		<u>(101,010)</u>	<u>(17,738)</u>
Change in cash and cash equivalents in the period		(101,010)	(17,738)
Cash and cash equivalents at start of the period		445,121	462,859
Cash and cash equivalents at the end of the period	2	<u>344,111</u>	<u>445,121</u>

**NOTES TO THE CASHFLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2024****1 RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2024 £	2023 £
Net expenditure for the period	(116,625)	(40,055)
Depreciation	22,204	17,641
Decrease/(increase) in debtors	(6,131)	(16,511)
Increase/(decrease) in creditors	57,630	32,946
Net cash flow from operating activities	<u>(47,711)</u>	<u>(8,309)</u>

**2 ANALYSIS OF CASH AND CASH EQUIVALENTS**

	2024 £	2023 £
Cash at bank and in hand	<u>344,111</u>	<u>445,121</u>

# UNITY (SOUTHERN) LTD

(Company limited by guarantee and not having a share capital)

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

### 1 ACCOUNTING POLICIES

#### (a) Basis of accounting

The financial statements have been prepared in accordance with 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) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity meets the definition of the public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The accounts have been prepared on the going concern basis. There are no material uncertainties about the charity's ability to continue.

#### (b) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the

- charity.
- Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

#### (c) Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations, legacies and gifts are included in full in the Statement of Financial Activities when receivable. Grants, when 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.
- Investment income is included when receivable.
- Incoming resources from charitable activities are accounted for when earned.
- Resources are deferred when, at the end of an accounting period, they have been received but the charity has yet to become unconditionally entitled to them.

#### (d) Expenditure

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

- Costs of generating funds comprise of the costs associated with attracting voluntary income and the costs of fundraising.
- Charitable expenditure comprises of those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned between activities in line with their respective use of core staff time.

## UNITY (SOUTHERN) LTD

(Company limited by guarantee and not having a share capital)

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 (continued)

#### 1 ACCOUNTING POLICIES (continued)

##### (e) Fixed assets

Fixed assets are stated in the balance sheet at cost less depreciation. Assets are only capitalised when purchase cost is equal to or greater than £500.

Depreciation is provided so as to write off the cost of the fixed assets, less their residual value, over the estimated useful lives of the assets, at the following rates:

Office equipment	33.3% straight line
Minibuses	25% reducing balance

##### (f) Recognition of liabilities

A liability arises as soon as there is a legal or constructive obligation committing the charity to the expenditure as described in FRS 102.

##### (g) Pension costs

Contributions in respect of the company's defined contribution scheme are charged to the Statement of Financial Activities for the year in which they are payable to the scheme. Differences between contributions payable and contributions actually paid in the year are shown as either accruals or prepayments at the year end.

#### 2 LEGAL STATUS

The charity is a company limited by guarantee and has no share capital. The charitable company was incorporated on 12 March 1997 in England and Wales and was registered on 2 April 1997 with the Charity Commission in England and Wales. The charity is a public benefit entity.

The registered office of the charitable company is Unit 1 Andover Bus Station, West Street, Andover, Hampshire, SP10 1QP.

#### 3 DONATIONS AND LEGACIES

##### Analysis of income by source:

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Hampshire County Council	38,000	-	38,000	36,000
Test Valley Borough Council	36,355	-	36,355	37,947
Other funds raised	3,582	-	3,582	1,727
	<u>77,937</u>	<u>-</u>	<u>77,937</u>	<u>75,674</u>



**UNITY (SOUTHERN) LTD**

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 (continued)****4 INCOME FROM CHARITABLE ACTIVITIES**

<b>Analysis by type of activity:</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£
Transport project including Shopmobility	-	298,074	298,074	217,564
Finance and Admin services	15,820	-	15,820	17,799
Project activities	29,799	311,345	341,144	321,371
	<u>45,619</u>	<u>609,419</u>	<u>655,038</u>	<u>556,734</u>

**5 STAFF COSTS**

	<b>Gross wages</b>	<b>Social Security</b>	<b>Pension</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
Project staff	412,178	26,584	7,648	446,410	331,670
Central support staff	140,651	12,389	3,289	156,329	141,223
	<u>552,829</u>	<u>38,973</u>	<u>10,937</u>	<u>602,739</u>	<u>472,893</u>

The average number of employees directly employed by the charity during the year was as follows:

	<b>2024</b>	<b>2023</b>
Project staff	25	22
Central support staff	4	4
	<u>29</u>	<u>26</u>

No employee of the charity received emoluments of more than £60,000 during this year or the prior year.

Key management personnel were paid a total of £223,415 (2023: £142,525) (paid to six employees (2023: five employees)).

Included within staff costs is £10,088 payable to One Community, Eastleigh for the shared transport manager (2023: £17,641).

**6 PAYROLL SERVICES**

The charitable company operates a payroll service for a number of not for profit organisations in the surrounding area. Unity processes the payroll and pays the individual staff members and HMRC, directly from their bank account. The other organisations reimburse Unity for these salary costs on invoice. Unity is acting as an agent so the transactions are not shown on the Statement of Financial Activities.

The movement of funds through the charitable company's bank account is as follows:

	<b>Total 2024</b>	<b>Total 2023</b>
	£	£
Balance owing to/(from) payroll clients at start of year	7,839	19,743
Income received excluding charges	335,909	445,465
Salary and HMRC payments made	(323,668)	(457,369)
Balance owing to/(from) payroll clients at end of year	<u>20,080</u>	<u>7,839</u>

# **UNITY (SOUTHERN) LTD**

(Company limited by guarantee and not having a share capital)

## **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 (continued)**

### **7 TOTAL EXPENDITURE**

	Voluntary income	HCC Transport	Payroll services	Project activities	Total 2024	Total 2023
	£	Project £	£	£	£	£
<b>COSTS DIRECTLY ALLOCATED TO ACTIVITIES:</b>						
Staff costs (note 5)	6,451	152,978	14,089	272,892	446,410	331,670
Travel and motor running costs	135	70,357	-	11,182	81,674	90,993
Office costs	1,307	9,814	-	8,188	19,309	19,156
Depreciation	-	18,024	-	-	18,024	14,136
Equipment	-	4,212	-	2,860	7,072	5,292
Project development	-	3,000	-	-	3,000	2,250
Marketing and promotions	-	-	-	4,859	4,859	2,208
Shopmobility insurance	-	1,162	-	-	1,162	1,080
Payroll services	-	-	-	-	-	260
Digital Community Support IT costs	-	-	-	5,650	5,650	360
Donations given out	-	-	-	27,804	27,804	2,350
Travelling pantry food costs	-	-	-	9,801	9,801	-
Health and Care direct costs	-	-	-	10,325	10,325	-
Other direct costs	388	3,175	-	12,692	16,255	14,584
	8,281	262,722	14,089	366,253	651,345	484,339

### **SUPPORT COSTS ALLOCATED TO ACTIVITIES:**

Staff costs (note 5)	82,229	58,623	-	15,477	156,329	141,223
Premises costs	9,770	2,730	-	255	12,755	7,978
Administration costs	7,938	8,898	-	1,287	18,123	24,116
Travel expenses	316	277	-	77	670	2,106
Insurance	1,893	1,161	-	-	3,054	3,317
Accountancy	1,726	941	-	671	3,338	4,052
Depreciation	2,851	1,329	-	-	4,180	3,505
Other support costs	2,376	1,296	-	923	4,595	4,157
	117,380	337,977	14,089	384,943	854,389	674,793

Included within accountability above are amounts due to the independent examiners in relation to independent examination of £2,500 (2023: £2,300) and £838 for other work (2023: £1,752).

**UNITY (SOUTHERN) LTD**

(Company limited by guarantee and not having a share capital)

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 (continued)****8 TANGIBLE ASSETS**

	<b>Motor vehicles</b>	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	£	£	£
Cost			
At 1 April 2023	305,281	19,485	324,766
Additions	54,741	3,347	58,088
At 31 March 2024	<u>360,022</u>	<u>22,832</u>	<u>382,854</u>
Depreciation			
At 1 April 2023	260,099	11,632	271,731
Charge for the year	18,025	4,179	22,204
At 31 March 2024	<u>278,124</u>	<u>15,811</u>	<u>293,935</u>
Net book value			
At 31 March 2024	<u>81,898</u>	<u>7,021</u>	<u>88,919</u>
At 1 April 2023	<u>45,182</u>	<u>7,853</u>	<u>53,035</u>

**9 DEBTORS**

	<b>2024</b>	<b>2023</b>
	£	£
Trade debtors	53,178	50,896
Other taxation	11,246	4,306
Other debtors	160	-
Prepayments and accrued income	8,406	11,657
	<u>72,990</u>	<u>66,859</u>

**10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024</b>	<b>2023</b>
	£	£
Trade creditors	7,365	13,194
Taxation and social security	11,500	9,369
Other creditors	4,581	2,730
Accruals and deferred income	157,266	70,083
Amounts held as custodian trustee (see note 11)	7,678	35,384
	<u>188,390</u>	<u>130,760</u>

**11 AMOUNTS HELD AS CUSTODIAN TRUSTEE**

	<b>2024</b>	<b>2023</b>
	£	£
The charity held funds on behalf of the following organisations at 31 March:		
Romsey Dementia Advice Group	-	13,664
Andover Dementia Advice Group	1,040	1,040
NHS Healthier Communities	6,638	20,313
Community Infrastructure Partnership CIC	-	367
	<u>7,678</u>	<u>35,384</u>

**UNITY (SOUTHERN) LTD**

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 (continued)**

## 12 MOVEMENT IN FUNDS

	Balance at 1 April 2023	Income	Expenditure	Transfers between funds	Balance at 31 March 2024
	£	£	£	£	£
<b>Restricted funds</b>					
Community Transport & Dial-a-Ride	60,453	254,006	(224,841)	-	89,618
The Community Project	6,957	-	(481)	(6,476)	-
Shopmobility	13,742	44,020	(41,183)	(2,980)	13,599
Woodley Youth Club	1,587	-	(1,587)	-	-
Heritage Volunteering	17,618	-	-	(17,618)	-
Volunteer centre	-	1,648	(1,648)	-	-
Volunteer Awards	1,206	-	-	(1,206)	-
Community Development Social Prescription	20,587	-	-	(20,587)	-
Digital Community Support	4,915	56,382	(60,600)	-	697
Health and Care	4,469	46,313	(50,782)	-	-
HCC Supporting families Young People	1,420	-	(1,420)	-	-
Healthier Communities	17,776	27,284	(32,849)	-	12,211
Ukraine Support	14,986	53,597	(21,057)	-	47,526
Winter Fuel Donations	5,195	1,600	(800)	-	5,995
Community Wellbeing Workers	-	50,000	(50,000)	-	-
Garden Projects	-	3,000	(3,000)	-	-
Travelling Pantry	-	38,152	(14,007)	(24,145)	-
HCC White Good Grant	-	10,000	(10,000)	-	-
Dentaid	-	8,417	(5,980)	-	2,437
Nationwide	-	7,500	-	(7,500)	-
Befriending	-	7,500	(511)	(6,989)	-
<b>Total restricted funds</b>	170,911	609,419	(520,746)	(87,501)	172,083
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Project development fund	69,310	-	(16,896)	-	52,414
<b>General funds</b>	194,034	128,345	(316,747)	87,501	93,133
<b>Total funds</b>	434,255	737,764	(854,389)	-	317,630

The holding of unrestricted funds (free reserves) is essential to the ability of the charity to operate.

The general funds balance at the year end of £93,133 (2023: £194,034) is below our reserves policy as noted on page 4, which the trustees continually monitor.

**Community Transport & Dial-a-Ride**

This fund is to provide accessible transport for those unable to access public transport.

**The Community Project**

Community development activities in Test Valley.

**Shopmobility**

Funding for the provision of shopmobility services.

**Woodley Youth Club**

Holding funds for youth provision in the Woodley area.

## **UNITY (SOUTHERN) LTD**

(Company limited by guarantee and not having a share capital)

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 (continued)**

#### **12 MOVEMENT IN FUNDS**

##### **Heritage Volunteering**

Unity will recruit army veterans as heritage volunteers. The project will harness the skills that veterans have learned during their army service to help people of all ages connect with the historical and natural heritage of their community. It will also promote the veterans' integration into the civilian world.

##### **Volunteer centre**

Unity work to build community resilience. This is most effective when communities are informed, engaged and empowered. We provide this support by engaging with communities, charities and the voluntary sector across the Test Valley which enables volunteer and community based groups to come together in working partnerships. This support is free to access and helps the local communities by supporting charities, enabling them to develop and support the needs of their member who are often vulnerable members of the community.

##### **Volunteer Awards**

Provides awards to volunteers from the local area who have made a positive impact on the community.

##### **Community Development Social Prescription**

Providing a bridge between primary care in the Andover area and the community organisations delivering interventions that contribute to people's health and wellbeing.

##### **Digital Community Support**

The funding will deliver activities specifically aimed to support communities through the Covid-19 crisis by providing support and training to increase the availability of online services and digital support to vulnerable people across the Test Valley .

##### **Health and Care**

The Unity Health and Care Team deliver support services into communities across the Test Valley and beyond, aiming to build community resilience and support those members of our communities who may be vulnerable. Our Home Support Service to those people who need a little bit of assistance at home to enable them to maintain their independence. Our Decluttering service is designed to provide support to clients who have an area of their home they wish to sort through and reorganise or declutter.

##### **HCC Supporting Families Young People**

Social prescription service for young people aged 13-18. Enabling young people to access support services centred on various forms of community activity as an alternative or a complement to medical interventions.

##### **Healthier Communities**

Provides support to vulnerable households with replacing white goods, reducing energy costs and improving mental health.

##### **Ukraine Support**

Provides support to Ukrainian families and their sponsors.

##### **Winter Fuel Donations**

A scheme where anyone who received a Winter Fuel Payment, but didn't necessarily need it, was able to donate it to help other pensioners in the area struggling with the rising cost of living.

##### **Community Wellbeing Workers**

The Community Wellbeing Worker service provides short term, preventative support to people aged 65+, and their carers who are facing difficult and complex circumstances. This service enables individuals to increase their independence and to reduce their potential need for current or future involvement from adult social care services.

## **UNITY (SOUTHERN) LTD**

(Company limited by guarantee and not having a share capital)

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 (continued)**

#### **12 MOVEMENT IN FUNDS (continued)**

##### **Garden Projects**

Providing 'planting kits' to those who are willing to learn and are suffering from food insecurity in the rural villages and main towns of Test Valley

##### **Travelling Pantry**

Initial set up costs of a new Community Pantry including rent and purchasing food stocks, and any necessary equipment to support individuals and families in rural villages who are struggling to afford basic essentials.

##### **HCC White Good Grant**

Providing support to vulnerable families, individuals and pensioners who are struggling with the cost-of-living crisis. We will provide support by replacing white goods; both large and small as well as servicing and replacing boilers.

##### **Dentaid**

People across society are struggling to register with a dentist. This is an extensive to a service that will support those who are a priority in the Test Valley area access an emergency service one day per month in Andover.

##### **Nationwide**

A project designed to help families at risk of losing their tenancy. Working with the vulnerable families to ensure that they can make full use of the whole range of resources available to them in their community. The benefits to families are clear – helping avoid homelessness and associated disruption to children's education, health etc.

##### **Befriending**

Test Valley is the only part of Hampshire not to have an established befriending service. This project aims to fill that gap by running a service to reduce loneliness and isolation and to build confidence, thereby reducing reliance on Adult Services and the NHS.

##### **Project development fund**

The purpose of the development fund is to cover costs associated with matched funding tender applications and other initial expenditure for future planned projects.

#### **13 TRANSFERS BETWEEN FUNDS**

During the year, management charges of £41,614 (2023: £57,980) were attributed to certain restricted funds, for administration and other office costs paid through the unrestricted general funds.

**UNITY (SOUTHERN) LTD**

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 (continued)****14 RELATED PARTY TRANSACTIONS**

During the year indemnity insurance was obtained to cover the trustees in the event of any misrepresentation of the organisation. The cost of this policy is not separately identifiable as it is included in the main premium.

During the year £20,178 (2023: £13,305) was paid for insurance to Fluidity Insurance Consultants Ltd, a company which Mrs L Neilson, trustee, is a director.

During this and the prior year, no trustees were reimbursed for expenses incurred on the charity's behalf.

**15 ANALYSIS OF FUNDS**

Fund balances as at 31 March 2024 are represented by:

	<b>Restricted funds</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Total</b>
	£	£		£
Fixed assets	81,899	7,020	-	88,919
Net current assets	90,184	86,113	52,414	228,711
	<u>172,083</u>	<u>93,133</u>	<u>52,414</u>	<u>317,630</u>

Fund balances as at 31 March 2023 are represented by:

	<b>Restricted funds</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Total</b>
	£	£		£
Fixed assets	45,182	7,853	-	53,035
Net current assets	125,729	186,181	69,310	381,220
	<u>170,911</u>	<u>194,034</u>	<u>69,310</u>	<u>434,255</u>

**16 COMMITMENTS**

At 31 March 2024, the charity had total commitments under non-cancellable operating leases, due as follows:

	<b>2024</b>	<b>2023</b>
	£	£
Within one year	16,817	15,589
Between 2 to 5 years	22,024	29,627
In more than 5 years	2,200	2,614
	<u>41,041</u>	<u>47,830</u>

**UNITY (SOUTHERN) LTD**

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 (continued)**

## 17 PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
INCOME				
Donations and legacies	3	75,674	-	75,674
Charitable activities	4	60,060	496,674	556,734
Investment income		2,330	-	2,330
<b>Total income</b>		<b>138,064</b>	<b>496,674</b>	<b>634,738</b>
EXPENDITURE				
Costs of generating voluntary income		114,273	-	114,273
Charitable activities		157,994	402,526	560,520
<b>Total expenditure</b>	7	<b>272,267</b>	<b>402,526</b>	<b>674,793</b>
<b>NET (EXPENDITURE) / INCOME BEFORE TRANSFERS</b>		<b>(134,203)</b>	<b>94,148</b>	<b>(40,055)</b>
TRANSFERS BETWEEN FUNDS	18	57,980	(57,980)	-
<b>NET INCOME FOR THE YEAR</b>		<b>(76,223)</b>	<b>36,168</b>	<b>(40,055)</b>
FUND BALANCES AT 1 APRIL 2022		339,567	134,743	474,310
<b>FUND BALANCES AT 31 MARCH 2023</b>	18	<b>263,344</b>	<b>170,911</b>	<b>434,255</b>



**UNITY (SOUTHERN) LTD**

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 (continued)**

## 18 PRIOR YEAR MOVEMENT IN FUNDS

	Balance at 1 April 2022	Income	Expenditure	Transfers between funds	Balance at 31 March 2023
	£	£	£	£	£
<b>Restricted funds</b>					
Community Transport & Dial-a-Ride	70,147	176,129	(185,823)	-	60,453
The Community Project	7,094	-	(137)	-	6,957
Shopmobility	14,371	41,435	(38,564)	(3,500)	13,742
Woodley Youth Club	1,587	-	-	-	1,587
Winchester Supported Families	-	3,340	(3,340)	-	-
Heritage Volunteering	5,352	13,382	(1,116)	-	17,618
Volunteer centre	1,562	2,214	(3,776)	-	-
Volunteer Awards	1,206	-	-	-	1,206
Community Development social prescription	23,931	28,800	(27,144)	(5,000)	20,587
Digital Community Support	1,506	91,693	(40,284)	(48,000)	4,915
Health and Care	6,567	50,352	(52,450)	-	4,469
HCC Supporting families Young People	1,420	-	-	-	1,420
Get going again	-	34,500	(34,500)	-	-
Healthier Communities	-	27,284	(8,028)	(1,480)	17,776
Ukraine Support	-	20,000	(5,014)	-	14,986
Winter Fuel Donations	-	7,545	(2,350)	-	5,195
<b>Total restricted funds</b>	<b>134,743</b>	<b>496,674</b>	<b>(402,526)</b>	<b>(57,980)</b>	<b>170,911</b>
<b>Designated funds</b>					
Project development fund	75,000	-	(5,690)	-	69,310
<b>Unrestricted funds</b>	<b>264,567</b>	<b>138,064</b>	<b>(266,577)</b>	<b>57,980</b>	<b>194,034</b>
<b>Total funds</b>	<b>474,310</b>	<b>634,738</b>	<b>(674,793)</b>	<b>-</b>	<b>434,255</b>