

UNITED NATIONS ASSOCIATION INTERNATIONAL SERVICE

England & Wales · Charity number 1069182

Details

Other names INTERNATIONAL SERVICE, UNAIS

Status Registered

Legal form Charitable company

Company number [03467284](#)

Registered 1998-04-17

Register [View on the Charity Commission register](#)

Contact

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Leeds
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Activities

Objects: A) THE RELIEF OF POVERTY, SICKNESS AND DISTRESS IN AFRICA, LATIN AMERICA, THE MIDDLE EAST AND OTHER SUCH REGIONS AS THE BOARD OF DIRECTORS FROM TIME TO TIME SHALL DECIDE. (SEE GOVERNING DOCUMENT FOR FURTHER DETAILS)B) EDUCATION CONCERNING THE NATURE, CAUSES AND EFFECTS OF POVERTY, DISTRESS AND WANT OF WELFARE C) THE PROTECTION AND PRESERVATION OF THE ENVIRONMENT D) THE UNDERTAKING OF RESEARCH INTO ANY ASPECT OF THE OBJECTS OF THE COMPANY AND ITS WORK AND THE DISSEMINATION OF THE USEFUL RESULTS OF ANY SUCH RESEARCH E) THE PROMOTION OF GOOD CITIZENSHIP THROUGH ADVANCING THE ACTIVE UNDERSTANDING OF LAW, POLITICS, SOCIOLOGY, RELIGION AND MORALS AND ANY OTHER SUBJECTS IN SO FAR AS IN ALL CASES THEY ARE LIKELY TO BE CONDUCTIVE TO THAT PURPOSE

Activities: International Service focus is on developing "youth led change" and challenging social injustice and confronting climate change. We achieve this through strengthening youth leadership, advocating for systemic change, and practical action.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** AFRICA, LATIN AMERICA, THE MIDDLE EAST AND OTHER SUCH REGIONS
- Jordan
- Macedonia
- Occupied Palestinian Territories
- Rwanda
- City Of York

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£25,548	£4,342	-	-
2024-03-31	£95,500	£3,082	-	-
2023-03-31	£101,137	£15,694	-	-
2022-03-31	£10,189	£114,117	-	-
2021-03-31	£57,967	£221,260	-	-

Trustees

Name	Role	Appointed
Brian Keith Rockliffe	Chair	2017-03-17
NAOMI ANNE PASSMAN		2017-03-17
Nancy Redpath		2017-03-17
Professor Paul Richard Gready		2014-09-26
ROBERT DIGNEN		2013-01-23

Accounts



International Service
making change together

United Nations Association International Service

Annual Report and Financial Statements

Year Ended 31 March 2025

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Introduction to our 2024-25 Annual Report

As indicated in our reports for the last three years, trustees have decided that we should close the charity and redistribute our remaining funds in a way consistent with our charitable aims and objectives. We have concluded that, once a small number of financial and administrative matters have been resolved, our remaining funds should be given to the University of York St John to create a UNAIS Legacy Fund. The objectives of this fund are set out below in Our Plans for 2025-26.

Brian Rockliffe, OBE

Chair of the Board of Trustees

Charity Reference and Administrative Details

Registered name	United Nations Association International Service
Working names	International Service UNAIS
Charity registration number	1069182
Company registration number	03467284
Trustees	Mr. B Rockliffe OBE (Chair) Ms. N Redpath (Treasurer) Mr. B Dignen Professor P Gready Ms. N Passman
Registered office	1 Spring Hill Leeds LS16 8EA
Independent Examiner	Mrs S Duxbury
Bank	HSBC 13 Parliament Street York YO1 8XS

Trustees' Annual Report (Including Directors' Report and Strategic Report)

The Trustees present their report and the independently examined financial statements of the charity for the year ended on 31 March 2025. The Trustees have adopted the provisions of 'Accounting and Reporting by Charities:

Statement of Recommended Practice' (SORP FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, 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.

The Trustees ensure that the activities of the charity are consistent with its charitable aims and objectives and in agreeing our annual plans, the Trustees have due regard for public benefit as set out in the Charity Commission's general guidance on public benefit.

Our Vision, Mission and Values

International Service was founded in 1953 under a Memorandum of Association which established our objects and powers and is governed under the Articles of Association. International Service's mission as specified in the Memorandum of Association is 'the relief of poverty, sickness and distress in Africa, Latin America, the Middle East and other such regions as the Trustees from time to time shall decide'.

What we want

is a world where people living in any form of poverty have the tools to challenge injustice and change their lives for the better.

What we do

is work alongside change-makers to end poverty and discrimination in communities across the world.

What we value

Lasting change: because change is only real if it stays that way.

Local solutions: because one size does not fit all.

Human rights: because there is no hierarchy of human worth.

People: because they are at the heart of everything we do.

Our Plans for 2025-26

As indicated in the introduction to this report, our only objective for 2025-26 is to close the charity and transfer our residual funds to the University of York St John to establish a UNAIS Legacy Fund which will be managed entirely by the university. The fund will have 3 objectives:

1. Provide British students from poor socio-economic backgrounds with educational and volunteering experiences in West Africa. This should include remote immersive digital experiences for those that are unable to travel overseas.
2. Enable West African students from poor socio-economic backgrounds to study for a UK degree in York.
3. Support specific education projects in Ghana which combine volunteering and resource-based support in Schools.

IS will employ no paid staff during this year and will be run by the Board of Trustees who, between them, have the necessary financial, legal and management backgrounds to deliver on our commitments.

Financial Review

2024-25 Financial Summary

During the year, £25,548 was raised in unrestricted funds, £548 of this was voluntary income and £25,000 was a legacy donation. Expenditure totalled £4,342 all of which was unrestricted. The total funds brought forward at 1 April 2024 amounted to £289,584, which when added to the surplus in year of £21,206 results in a carried forward surplus in reserves of £310,790 (total funds), all of which was unrestricted at 31 March 2025.

Reserves Policy

Reserves are unrestricted income funds which are freely available to spend on any of the charity's purposes. The Board of Trustees determines the desired level of reserves according to prevailing circumstances and relevant factors and this forms part of risk management.

A level of reserves has been agreed that at minimum will allow the organisation to continue to operate without funding for six months whilst further funding is sought, or to allow the Charity to wind up satisfying all its obligations, whichever is greater. Based on these requirements, we have estimated that free reserves in the amount of £80,000 are required. Actual free reserves on 31 March 2025, excluding amounts represented by fixed assets, totalled £310,790 exceeding the pre-determined level of reserves.

Structure, Governance and Management

Governing Documents

International Service is a charitable company limited by guarantee, incorporated on 18 November 1997 and registered as a charity on 20 April 1998. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Board of Trustees

Our Board of Trustees is responsible for providing leadership and for overseeing the governance and strategic direction of International Service. They make sure that the organisation spends money wisely in furtherance of its purpose with a focus on public benefit and is legally compliant. In doing so the Board are required to be transparent, accountable and demonstrate integrity. Trustees are also Directors for the purposes of company law, appointed under requirement of the Memorandum and Articles of Association and the organisation's own internal processes. The Board work to the standards contained in the Charity Governance Code for Larger Charities.

Considering the context of this last year, the Board of Trustees has met on an ad hoc basis to review our financial situation and to consider options for the future. Trustees have approved this full Trustees Annual Report and Accounts.

The Trustees have a legal obligation to act in the best interest of International Service and, in accordance with the Memorandum of Association, avoid situations where there may be potential conflict of interest or loyalty. The Charity has a Conflict-of-Interest Policy and Procedure and a register of any conflicts of interest is maintained. New Trustees are asked to declare any conflicts of interest during recruitment. Additionally, Trustees are asked to declare any new, or changes to, declarations for further consideration at the beginning of every Board Meeting. There were no Conflicts of Interest recorded. Trustees are unpaid. Details of expenses and any related party transactions are disclosed in notes 10 and 21 to the accounts. There are no Persons of Significant Control (PSC).

The Charity maintains a Risk Register covering governance, operational, safety and security, funding, financial, compliance and external risks and detailing the degree of risk before and after mitigation. Risks and progress against related actions are updated and presented at Board Meetings

Statement of Trustees' Responsibilities

The Trustees (who are also Directors of United Nations Association International Service for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them continuously;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

In approving the Trustees' Annual Report, we also approve the Strategic Report included therein, in our capacity as Company Directors.

On behalf of the board



[Brian Rockliffe \(Dec 31, 2025 16:36:25 GMT\)](#)

Brian Rockliffe

Chair of the Board of Trustees

Independent Examiner's Report to the Members of International Service

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2025 which are set out on pages 11 to 19.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

Responsibilities and basis of report

As the charity trustees of the company (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 company'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 statement

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 in any material respect:

1. the accounting records were not kept in accordance with section 130 of the Charities Act; or
2. the accounts do not accord with those records; or
3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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

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.

Signed: 
[Susan Duxbury \(Dec 31, 2025 15:22:06 GMT\)](#)

Susan Duxbury ACMA
Sandhurst
Ten Thorn Lane
Knapton
York
YO26 6PN

Statement of Financial Activity 2024 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income from:					
Donations and legacies	2	25,548	-	25,548	95,500
Charitable activities	3	-	-	-	-
Other		-	-	-	-
Total income		25,548	-	25,548	95,500
Expenditure on:					
Raising funds		-	-	-	-
Charitable activities	4	(4,342)	-	(4,342)	(3,082)
Total expenditure		(4,342)	-	(4,342)	(3,082)
Net (expenditure)/income		21,206	-	21,206	92,418
Transfers between funds		-	-	-	-
Net movement in funds	13	21,206	-	21,206	92,418
Reconciliation of funds:					
Total funds brought forward	13	289,584	-	289,584	197,166
Total funds carried forward	13	310,790	-	310,790	289,584

The Statement of Financial Activities includes all gains and losses recognised during the year.

Balance Sheet as at 31st March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets		-	-
		-	-
Current assets			
Debtors	10	25,000	65,000
Cash at bank and in hand	11	285,790	224,605
		310,790	289,605
Creditors: amounts falling due within one year	12	(-)	(21)
Net current assets		310,790	289,584
Total assets less current liabilities		310,790	289,584
Net assets		310,790	289,584
Charity Funds			
Restricted funds	13	-	-
Unrestricted funds	13	310,790	289,584
Total charity funds	13	310,790	289,584

For the year ending 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Board on 31 December 2025

Signed on behalf of the Board of Trustees

Brian Rockliffe
Chair

Brian Rockliffe
Brian Rockliffe (Dec 31, 2025 16:36:25 GMT)

Notes to the accounts

1 Summary of significant accounting policies

(a) General information and basis of preparation

United Nations Association International Service is a company limited by guarantee registered in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is:

1 Spring Hill
Leeds
LS16 8EA

The nature of the charity's operations and principal activities are set out in the Trustees' Annual Report.

The charity constitutes a public benefit entity as defined by FRS 102. 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) (second edition – October 2019), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a basis other than that of the going concern basis, under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

Income from government and other grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably. If entitlement is not met, then these amounts are deferred.

Income tax recoverable in relation to investment income under Gift Aid or deeds of covenant is recognised at the time of the donation.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Expenditure on raising funds; and
- Expenditure on charitable activities.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

(e) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

(f) Governance costs

These represent costs incurred by finance, human resources, audit and directorate departments, attributable to the management of the charity's assets, organisational administration and compliance with constitutional and statutory requirements.

(g) Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Fixtures and fittings	over 3 years straight line
Motor vehicles	over 3 years straight line

(h) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(i) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening the deposit or similar account.

(j) Concessionary loans

Concessionary loans include those payable to a third party which are interest free or below market interest rates and are made to advance charitable purposes. Where the loan is repayable on demand within one year, the loan is measured at cost, less impairment. Where the loan is repayable after more than one year the charity has opted, in accordance with section 21.26 of the SORP (FRS 102), to initially recognise and measure the loans at the amount received, with the carrying amount adjusted in subsequent years to reflect repayments and any accrued interest outstanding.

(k) Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

(l) Foreign currency

Foreign currency transactions are initially recognised by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

Monetary assets and liabilities denominated in a foreign currency at the balance sheet date are translated using the closing rate.

(m) Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

(n) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

(o) Going concern

As explained in the introduction, the charity will close within 12 months from the reporting date of these accounts, therefore these accounts have not been prepared on a going concern basis.

Having reviewed the forecast information, the Directors are confident that the organisation can pay its debts as they fall due over the next 12 months. The residual funds will be distributed in line with our charitable aims and objectives.

(p) Judgements and key sources of estimation uncertainty

The key assumptions concerning the future and other key sources of estimation at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

2 Income from donations and legacies

	2025 £	2024 £
Legacy	25,000	95,000
Other donations	548	500
	<u>25,548</u>	<u>95,500</u>

Income from donations and legacies was £25,548 (2024 - £95,500) of which £Nil (2024 Nil) was attributable to restricted funds and £25,548 (2024 - £95,500) was attributable to unrestricted funds.

3 Income from charitable activities

	2025 £	2024 £
	-	-
	<u>-</u>	<u>-</u>

Income from charitable activities was £Nil (2024 - £Nil) of which £Nil (2024 - £Nil) was attributable to restricted and £Nil (2024 - £Nil) was attributable to unrestricted funds.

4 Analysis of expenditure on charitable activities

	Total 2025 £	Total 2024 £
Direct expenditure		
Other costs	-	-
Support costs (note 7)	4,341	3,082
	4,341	3,082

Expenditure on charitable activities was £4,341 (2024 - £3,082) of which £Nil (2024 - £Nil) was attributable to restricted and £4,341 (2024 - £3,082) was attributable to unrestricted funds.

5 Allocation of support costs

	Total 2025 £	Total 2024 £
Support costs		
Other costs	2,757	2,250
Governance (note 8)	1,584	832
	4,341	3,082
Total	4,341	3,082

6 Governance costs

	2025 £	2024 £
Board expenses	215	-
Legal and professional expenses	1,369	832
	1,584	832

7 Independent examination

	2025 £	2024 £
Fees payable to the charities independent examiner (and its associates) relating to these charity's annual accounts	-	-

8 Trustees' and key management personnel remuneration and expenses

The Trustees neither received nor waived any remuneration during the year (2024 - £Nil).

There were no employees in the year ending 31 March 2025. The total amount of employee benefits received by key management personnel was £Nil (2024 - £Nil).

Expenses are paid on behalf of the Trustees and members of the management committee in respect of attendance at head office meetings. Total expenses amounted to £215 (2024 - £Nil).

9 Staff costs and employee benefits

The total staff costs and employee's benefits was as follows:

	2025 £	2024 £
Wages and salaries	-	-
Social security	-	-
Defined contribution pension costs	-	-
	-	-

There was an average of 0 (2024 – 0) employees at the head office and 0 overseas worker during the year (2024 – 0).

10 Debtors

	2025 £	2024 £
Trade debtors	-	-
Other debtors	-	-
Prepayments and accrued income	25,000	65,000
	25,000	65,000

11 Cash at bank and in hand

	2025 £	2024 £
Cash in hand	-	-
UK account balances	285,790	224,605
Field account balance	-	-
	285,790	224,605

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	-	21
Other tax and social security	-	-
Other creditors	-	-
Accruals and deferred income	-	-
	<u>-</u>	<u>21</u>

13 Fund reconciliation**Unrestricted funds**

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2025 £
General fund	289,584	25,548	(4,341)	-	310,790
Designated funds	-	-	-	-	-
	<u>289,584</u>	<u>25,548</u>	<u>(4,341)</u>	<u>-</u>	<u>310,790</u>

14 Pensions and other post-retirement benefits**Defined contribution pension plans**

The charity operated a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £Nil (2024 - £Nil).

15 Related party transactions

There were no related party transactions made during the period (2024 - £Nil).

Annual Report 2024-25 (1)

Final Audit Report

2025-12-31

Created:	2025-12-31
By:	Nancy L Redpath (nlredpath@gmail.com)
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Accounts



International Service
making change together

United Nations Association International Service

Annual Report and Financial Statements

Year Ended 31 March 2024

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Introduction to our 2023-24 Annual Report

As indicated in our reports for the last two years, trustees have decided that we should close the charity and redistribute our remaining funds in a way consistent with our charitable aims and objectives. We have concluded that, once a small number of financial and administrative matters have been resolved, our remaining funds should be given to the University of York St John to create a UNAIS Legacy Fund. The objectives of this fund are set out below in Our Plans for 2025-26.

Brian Rockliffe, OBE

Chair of the Board of Trustees

Charity Reference and Administrative Details

Registered name	United Nations Association International Service
Working names	International Service UNAIS
Charity registration number	1069182
Company registration number	03467284
Trustees	Mr. B Rockliffe OBE (Chair) Ms. N Redpath (Treasurer) Mr. B Dignen Professor P Gready Ms. N Passman
Registered office	17 Priory Street York YO1 6ET
Independent Examiner	Ms. J M Clarkson
Bank	HSBC 13 Parliament Street York YO1 8XS

Trustees' Annual Report (Including Directors' Report and Strategic Report)

The Trustees present their report and the independently examined financial statements of the charity for the year ended on 31 March 2024. The Trustees have adopted the provisions of 'Accounting and Reporting by Charities:

Statement of Recommended Practice' (SORP FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, 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.

The Trustees ensure that the activities of the charity are consistent with its charitable aims and objectives and in agreeing our annual plans, the Trustees have due regard for public benefit as set out in the Charity Commission's general guidance on public benefit.

Our Vision, Mission and Values

International Service was founded in 1953 under a Memorandum of Association which established our objects and powers and is governed under the Articles of Association. International Service's mission as specified in the Memorandum of Association is 'the relief of poverty, sickness and distress in Africa, Latin America, the Middle East and other such regions as the Trustees from time to time shall decide'.

What we want

is a world where people living in any form of poverty have the tools to challenge injustice and change their lives for the better.

What we do

is work alongside change-makers to end poverty and discrimination in communities across the world.

What we value

Lasting change: because change is only real if it stays that way.

Local solutions: because one size does not fit all.

Human rights: because there is no hierarchy of human worth.

People: because they are at the heart of everything we do.

Our Plans for 2024-25

As indicated in the introduction to this report, our only objective for 2025-26 is to close the charity and transfer our residual funds to the University of York St John to establish a UNAIS Legacy Fund which will be managed entirely by the university. The fund will have 3 objectives:

1. Provide British students from poor socio-economic backgrounds with educational and volunteering experiences in West Africa. This should include remote immersive digital experiences for those that are unable to travel overseas.
2. Enable West African students from poor socio-economic backgrounds to study for a UK degree in York.
3. Support specific education projects in Ghana which combine volunteering and resource-based support in Schools.

IS will employ no paid staff during this year and will be run by the Board of Trustees who, between them, have the necessary financial, legal and management backgrounds to deliver on our commitments.

Financial Review

2023-24 Financial Summary

During the year, £95,500 was raised in unrestricted funds, £500 of this was voluntary income and £95,500 was a legacy donation. Expenditure totalled £3,082 all of which was unrestricted. The total funds brought forward at 1 April 2023 amounted to £197,166, which when added to the surplus in year of £92,418 results in a carried forward surplus in reserves of £289,584 (total funds), all of which was unrestricted at 31 March 2024.

Reserves Policy

Reserves are unrestricted income funds which are freely available to spend on any of the charity's purposes. The Board of Trustees determines the desired level of reserves according to prevailing circumstances and relevant factors and this forms part of risk management.

A level of reserves has been agreed that at minimum will allow the organisation to continue to operate without funding for six months whilst further funding is sought, or to allow the Charity to wind up satisfying all its obligations, whichever is greater. Based on these requirements, we have estimated that free reserves in the amount of £80,000 are required. Actual free reserves on 31 March 2024, excluding amounts represented by fixed assets, totalled £289,584, exceeding the pre-determined level of reserves.

Structure, Governance and Management

Governing Documents

International Service is a charitable company limited by guarantee, incorporated on 18 November 1997 and registered as a charity on 20 April 1998. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Board of Trustees

Our Board of Trustees is responsible for providing leadership and for overseeing the governance and strategic direction of International Service. They make sure that the organisation spends money wisely in furtherance of its purpose with a focus on public benefit and is legally compliant. In doing so the Board are required to be transparent, accountable and demonstrate integrity. Trustees are also Directors for the purposes of company law, appointed under requirement of the Memorandum and Articles of Association and the organisation's own internal processes. The Board work to the standards contained in the Charity Governance Code for Larger Charities.

In light of the particular context of this last year, the Board of Trustees has met on an ad hoc basis to review our financial situation and to consider options for the future. Trustees have approved this full Trustees Annual Report and Accounts.

The Trustees have a legal obligation to act in the best interest of International Service and, in accordance with the Memorandum of Association, avoid situations where there may be potential conflict of interest or loyalty. The Charity has a Conflict-of-Interest Policy and Procedure and a register of any conflicts of interest is maintained. New Trustees are asked to declare any conflicts of interest during recruitment. Additionally, Trustees are asked to declare any new, or changes to, declarations for further consideration at the beginning of every Board Meeting. **There were no Conflicts of Interest** recorded. Trustees are unpaid. Details of expenses and any related party transactions are disclosed in notes 10 and 21 to the accounts. There are **no Persons of Significant Control** (PSC).

The Charity maintains a Risk Register covering governance, operational, safety and security, funding, financial, compliance and external risks and detailing the degree of risk before and after mitigation. Risks and progress against related actions are updated and presented at Board Meetings

Statement of Trustees' Responsibilities

The Trustees (who are also Directors of United Nations Association International Service for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them continuously;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

In approving the Trustees' Annual Report, we also approve the Strategic Report included therein, in our capacity as Company Directors.

On behalf of the board


Brian Rockliffe (Dec 30, 2024 18:11 GMT)

Brian Rockliffe
Chair of the Board of Trustees
Dated: 30 December 2024

Independent Examiner's Report to the Members of International Service

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 11 to 19.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

Responsibilities and basis of report

As the charity trustees of the company (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 company'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 statement

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 in any material respect:

1. the accounting records were not kept in accordance with section 130 of the Charities Act; or
2. the accounts do not accord with those records; or
3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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

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.

Signed:



Joanna Clarkson FCA
25 Somerdale Grove
Leeds
LS13 4SD

30 December 2024

United Nations Association International Service
Statement of Financial Activities (Including Income and Expenditure Account)
Year Ended 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income from:					
Donations and legacies	2	95,500	-	95,500	100,349
Charitable activities	3	-	-	-	788
Other		-	-	-	-
Total income		95,500	-	95,500	101,137
Expenditure on:					
Raising funds		-	-	-	-
Charitable activities	4	(3,082)	-	(3,082)	(15,694)
Total expenditure		(3,082)	-	(3,082)	(15,694)
Net (expenditure)/income		92,418	-	92,418	85,443
Transfers between funds		-	-	-	-
Net movement in funds	13	92,418	-	92,418	85,443
Reconciliation of funds:					
Total funds brought forward	13	197,166	-	197,166	111,723
Total funds carried forward	13	289,584	-	289,584	197,166

The Statement of Financial Activities includes all gains and losses recognised during the year.

	Note	2024 £	2023 £
Fixed assets			
Tangible assets		-	-
		-	-
Current assets			
Debtors	10	65,000	68,113
Cash at bank and in hand	11	224,605	169,875
		<u>289,605</u>	<u>237,988</u>
Creditors: amounts falling due within one year	12	(21)	(40,822)
Net current assets		<u>289,584</u>	<u>197,166</u>
Total assets less current liabilities		<u>289,584</u>	<u>197,166</u>
Net assets		<u>289,584</u>	<u>197,166</u>
Charity Funds			
Restricted funds	13	-	-
Unrestricted funds	13	289,584	197,166
		<u>289,584</u>	<u>197,166</u>
Total charity funds	13	<u>289,584</u>	<u>197,166</u>

For the year ending 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Board on 30 December 2024

Signed on behalf of the Board of Trustees


Brian Rockliffe (Dec 30, 2024 18:11 GMT)

Brian Rockliffe
Chair

The notes on pages 11 to 18 form part of these financial statements.

1 Summary of significant accounting policies

(a) General information and basis of preparation

United Nations Association International Service is a company limited by guarantee registered in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is:

17 Priory Street
York
YO1 6ET

The nature of the charity's operations and principal activities are set out in the Trustees' Annual Report.

The charity constitutes a public benefit entity as defined by FRS 102. 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) (second edition – October 2019), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a basis other than that of the going concern basis, under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1 Summary of significant accounting policies (continued)

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

Income from government and other grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably. If entitlement is not met, then these amounts are deferred.

Income tax recoverable in relation to investment income under Gift Aid or deeds of covenant is recognised at the time of the donation.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Expenditure on raising funds; and
- Expenditure on charitable activities.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

(e) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

(f) Governance costs

These represent costs incurred by finance, human resources, audit and directorate departments, attributable to the management of the charity's assets, organisational administration and compliance with constitutional and statutory requirements.

(g) Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Fixtures and fittings	over 3 years straight line
Motor vehicles	over 3 years straight line

(h) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(i) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening the deposit or similar account.

(j) Concessionary loans

Concessionary loans include those payable to a third party which are interest free or below market interest rates and are made to advance charitable purposes. Where the loan is repayable on demand within one year, the loan is measured at cost, less impairment. Where the loan is repayable after more than one year the charity has opted, in accordance with section 21.26 of the SORP (FRS 102), to initially recognise and measure the loans at the amount received, with the carrying amount adjusted in subsequent years to reflect repayments and any accrued interest outstanding.

(k) Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

(l) Leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

(m) Foreign currency

Foreign currency transactions are initially recognised by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

Monetary assets and liabilities denominated in a foreign currency at the balance sheet date are translated using the closing rate.

(n) Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

(o) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

(p) Going concern

As explained in the introduction, the charity will close within 12 months from the reporting date of these accounts, therefore these accounts have not been prepared on a going concern basis.

Having reviewed the forecast information, the Directors are confident that the organisation can pay its debts as they fall due over the next 12 months. The residual funds will be distributed in line with our charitable aims and objectives.

(q) Judgements and key sources of estimation uncertainty

The key assumptions concerning the future and other key sources of estimation at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

Income recognition

The charity makes an estimate of the value of income earned on certain performance related grants where income has been received in advance. When assessing the amount of income to recognise, management considers the factors including performance against project objectives and costs incurred to date. Where income has been received in advance of project performance, the element of the income that has not been earned is deferred until the performance objectives have been achieved. The carrying value of deferred income is set out in note 16.

2 Income from donations and legacies

	2024 £	2023 £
Legacy	95,500	99,782
Other donations	500	567
	<u>95,500</u>	<u>100,349</u>

Income from donations and legacies was £95,500 (2023 - £100,349) of which £Nil (2023 Nil) was attributable to restricted funds and £95,500 (2023 - £100,349) was attributable to unrestricted funds.

3 Income from charitable activities

	2024 £	2023 £
Access to Volunteering	-	788
	<u>-</u>	<u>788</u>

Income from charitable activities was £Nil (2023 - £788) of which £Nil (2023 - £788) was attributable to restricted and £Nil (2023 - £Nil) was attributable to unrestricted funds.

4 Analysis of expenditure on charitable activities

	Total 2024 £	Total 2023 £
Direct expenditure		
Other costs	-	1,395
Support costs (note 7)	3,082	14,299
	<u>3,082</u>	<u>15,694</u>

Expenditure on charitable activities was £3,082 (2023 - £15,694) of which £Nil (2023 - £788) was attributable to restricted and £3,082 (2023 - £14,906) was attributable to unrestricted funds.

5 Allocation of support costs

	Total 2024 £	Total 2023 £
Support costs		
Staff costs	-	10,202
Other costs	2,250	3,891
Governance (note 8)	832	206
	<u>3,082</u>	<u>14,299</u>

6 Governance costs

	2024	2023
	£	£
Board expenses	-	-
Legal and professional expenses	832	206
	<u>832</u>	<u>206</u>

7 Independent examination

	2024	2023
	£	£
Fees payable to the charities independent examiner (and its associates) relating to these charity's annual accounts	-	-

8 Trustees' and key management personnel remuneration and expenses

The Trustees neither received nor waived any remuneration during the year (2023 - £Nil).

There were no employees in the year ending 31 March 2024. The total amount of employee benefits received by key management personnel was £Nil (2023 - £10,201).

Expenses are paid on behalf of the Trustees and members of the management committee in respect of attendance at head office meetings. Total expenses amounted to £Nil (2023 - £Nil).

9 Staff costs and employee benefits

The total staff costs and employee's benefits was as follows:

	2024	2023
	£	£
Wages and salaries	-	9,429
Social security	-	18
Defined contribution pension costs	-	754
	<u>-</u>	<u>10,201</u>

There was an average of 0 (2023 – 1) employees at the head office and 0 overseas worker during the year (2023 – 0).

No employee earned more than £60,000 in the year (2023 - Nil).

10 Debtors

	2024 £	2023 £
Trade debtors	-	-
Other debtors	-	-
Prepayments and accrued income	<u>65,000</u>	<u>68,113</u>
	<u>65,000</u>	<u>68,113</u>

11 Cash at bank and in hand

	2024 £	2023 £
Cash in hand	-	-
UK account balances	<u>224,605</u>	<u>169,875</u>
Field account balance	-	-
	<u>224.605</u>	<u>169,875</u>

12 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	21	308
Other tax and social security	-	-
Other creditors	-	40,356
Accruals and deferred income	<u>-</u>	<u>158</u>
	<u>21</u>	<u>40,822</u>

Deferred income

	2024 £	2023 £
Balance brought forward	-	134,443
Resources deferred in the year	-	-
Released from previous years	<u>-</u>	<u>(134,443)</u>
Balance carried forward	<u>-</u>	<u>-</u>

13 Fund reconciliation

Unrestricted funds

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
General fund	197,166	95,500	(3,082)	-	289,584
Designated funds	-	-	-	-	-
	197,166	95,500	(3,082)	-	289,584

Comparative information in respect of the preceding period is as follows:

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
General fund	111,723	100,349	(14,906)	-	197,166
Designated funds	-	-	-	-	-
	111,723	100,349	(14,906)	-	197,166

Restricted funds

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Access to Volunteering	-	788	(788)	-	-
	-	788	(788)	-	-
	111,723	101,137	(15,694)	-	197,166

14 Pensions and other post-retirement benefits

Defined contribution pension plans

The charity operated a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £Nil (2023 - £754).

15 Related party transactions

There were no related party transactions made during the period (2023 - £Nil).

Final Accounts International Service 2023 24

Final Audit Report

2024-12-30

Created:	2024-12-30
By:	Nancy L Redpath (nlredpath@gmail.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAI2mMyv4svjLJF3JjLeKXDVNVKVxu4UA9

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Accounts



International Service
making change together

United Nations Association International Service
Annual Report and Financial Statements
Year Ended 31 March 2023

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Introduction to our 2022-23 Annual Report

As set out in last year's report, the last year has involved tough decisions for UNAIS. We have lost our primary source of income 3 times in the last 10 years and have concluded that we are unlikely to be able to secure sustainable income to support innovative programming with young people from the UK and beyond. With some regret, but with a great deal of pride in work well done over 7 decades, trustees have decided that we should close the charity and redistribute our remaining funds in a way consistent with our charitable aims and objectives. As the year draws to an end, we are close to decision which will leave a legacy both for the City of York and for the international causes which have always been at the heart of our work.

Brian Rockliffe, OBE

Chair of the Board of Trustees

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People: because they are at the heart of everything we do.

Our Plans for 2023-24

As indicated in the introduction to this report, our only objective for 2023-24 is to close the charity and to make a final decision on disposal of our residual funds. For this year, IS will employ no paid staff and will be run by the Board of Trustees who, between them, have the necessary financial, legal and management backgrounds to deliver on our commitments.

Financial Review

2022-23 Financial Summary

During the year, £100,349 was raised in unrestricted funds, £567 of this was voluntary income and £99,782 was a legacy donation. A further £788 was raised in restricted funding bringing the total incoming resources to £101,137

Expenditure totalled £15,694 comprising £14,906 in unrestricted expenditure and £788 in restricted expenditure.

The total funds brought forward at 1 April 2022 amounted to £111,723, which when added to the surplus in year of £85,443 results in a carried forward surplus in reserves of £197,166 (total funds), all of which was unrestricted at 31 March 2023.

Reserves Policy

Reserves are unrestricted income funds which are freely available to spend on any of the charity's purposes. The Board of Trustees determines the desired level of reserves according to prevailing circumstances and relevant factors and this forms part of risk management.

A level of reserves has been agreed that at minimum will allow the organisation to continue to operate without funding for six months whilst further funding is sought, or to allow the Charity to wind up satisfying all its obligations, whichever is greater. Based on these requirements, we have estimated that free reserves in the amount of £80,000 are required. Actual free reserves on 31 March 2023, excluding amounts represented by fixed assets, totalled £197,166, exceeding the pre-determined level of reserves.

Structure, Governance and Management

Governing Documents

International Service is a charitable company limited by guarantee, incorporated on 18 November 1997 and registered as a charity on 20 April 1998. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Board of Trustees

Our Board of Trustees is responsible for providing leadership and for overseeing the governance and strategic direction of International Service. They make sure that the organisation spends money wisely in furtherance of its purpose with a focus on public benefit and is legally compliant. In doing so the Board are required to be transparent, accountable and demonstrate integrity. Trustees are also Directors for the purposes of company law, appointed under requirement of the

Memorandum and Articles of Association and the organisation's own internal processes. The Board work to the standards contained in the Charity Governance Code for Larger Charities.

In light of the particular context of this last year, the Board of Trustees has met on an ad hoc basis to review our financial situation and to consider options for the future. Trustees have approved this full Trustees Annual Report and Accounts.

The Trustees have a legal obligation to act in the best interest of International Service and, in accordance with the Memorandum of Association, avoid situations where there may be potential conflict of interest or loyalty. The Charity has a Conflict-of-Interest Policy and Procedure and a register of any conflicts of interest is maintained. New Trustees are asked to declare any conflicts of interest during recruitment. Additionally, Trustees are asked to declare any new, or changes to, declarations for further consideration at the beginning of every Board Meeting. **There were no Conflicts of Interest** recorded. Trustees are unpaid. Details of expenses and any related party transactions are disclosed in notes 10 and 21 to the accounts. There are **no Persons of Significant Control (PSC)**.

The Charity maintains a Risk Register covering governance, operational, safety and security, funding, financial, compliance and external risks and detailing the degree of risk before and after mitigation. Risks and progress against related actions are updated and presented at Board Meetings

Statement of Trustees' Responsibilities

The Trustees (who are also Directors of United Nations Association International Service for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them continuously;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

In approving the Trustees' Annual Report, we also approve the Strategic Report included therein, in our capacity as Company Directors.

On behalf of the board



Brian Rockliffe
Chair of the Board of Trustees
Dated: 30 December 2023

Independent Examiner's Report to the Members of International Service

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2023 which are set out on pages 11 to 19.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

Responsibilities and basis of report

As the charity trustees of the company (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 company'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 statement

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 in any material respect:

1. the accounting records were not kept in accordance with section 130 of the Charities Act; or
2. the accounts do not accord with those records; or
3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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

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.

Signed:



Joanna Clarkson FCA
25 Somerdale Grove
Leeds
LS13 4SD

30 December 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income from:					
Donations and legacies	2	100,349	-	100,349	1,108
Charitable activities	3	-	788	788	8,931
Other		-	-	-	150
Total income		100,349	788	101,137	10,189
Expenditure on:					
Raising funds		-	-	-	-
Charitable activities	4	(14,906)	(788)	(15,694)	(114,117)
Total expenditure		(14,906)	(788)	(15,694)	(114,117)
Net (expenditure)/income		85,443	-	85,443	(163,293)
Transfers between funds		-	-	-	-
Net movement in funds	13	85,443	-	85,443	(163,293)
Reconciliation of funds:					
Total funds brought forward	13	111,723	-	111,723	215,651
Total funds carried forward	13	197,166	-	197,166	111,723

The Statement of Financial Activities includes all gains and losses recognised during the year.

	Note	2023 £	2022 £
Fixed assets			
Tangible assets		-	-
		<u>-</u>	<u>-</u>
Current assets			
Debtors	10	68,113	29,294
Cash at bank and in hand	11	<u>169,875</u>	<u>220,626</u>
		237,988	249,920
Creditors: amounts falling due within one year	12	(40,822)	(138,197)
Net current assets		<u>197,166</u>	111,723
Total assets less current liabilities		<u>197,166</u>	111,723
Net assets		<u>197,166</u>	111,723
Charity Funds			
Restricted funds	13	-	-
Unrestricted funds	13	<u>197,166</u>	111,723
Total charity funds	13	<u>197,166</u>	111,723

For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Board on 18 December 2023

Signed on behalf of the Board of Trustees



Brian Rockcliffe
Chair

The notes on pages 11 to 19 form part of these financial statements.

Company registration number: 03467284

1 Summary of significant accounting policies

(a) General information and basis of preparation

United Nations Association International Service is a company limited by guarantee registered in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is:

17 Priory Street
York
YO1 6ET

The nature of the charity's operations and principal activities are set out in the Trustees' Annual Report.

The charity constitutes a public benefit entity as defined by FRS 102. 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) (second edition – October 2019), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a basis other than that of the going concern basis, under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1 Summary of significant accounting policies (continued)

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

Income from government and other grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably. If entitlement is not met, then these amounts are deferred.

Income tax recoverable in relation to investment income under Gift Aid or deeds of covenant is recognised at the time of the donation.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Expenditure on raising funds; and
- Expenditure on charitable activities.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

(e) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

The analysis of these costs is included in note 7.

1 Summary of significant accounting policies (continued)

(f) Governance costs

These represent costs incurred by finance, human resources, audit and directorate departments, attributable to the management of the charity's assets, organisational administration and compliance with constitutional and statutory requirements.

(g) Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Fixtures and fittings	over 3 years straight line
Motor vehicles	over 3 years straight line

(h) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(i) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening the deposit or similar account.

(j) Concessionary loans

Concessionary loans include those payable to a third party which are interest free or below market interest rates and are made to advance charitable purposes. Where the loan is repayable on demand within one year, the loan is measured at cost, less impairment. Where the loan is repayable after more than one year the charity has opted, in accordance with section 21.26 of the SORP (FRS 102), to initially recognise and measure the loans at the amount received, with the carrying amount adjusted in subsequent years to reflect repayments and any accrued interest outstanding.

(k) Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

(l) Leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

1 Summary of significant accounting policies (continued)

(m) Foreign currency

Foreign currency transactions are initially recognised by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

Monetary assets and liabilities denominated in a foreign currency at the balance sheet date are translated using the closing rate.

(n) Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

(o) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

(p) Going concern

As explained in the introduction, the charity will close within 12 months from the reporting date of these accounts, therefore these accounts have not been prepared on a going concern basis.

Having reviewed the forecast information, the Directors are confident that the organisation can pay its debts as they fall due over the next 12 months. The residual funds will be distributed in line with our charitable aims and objectives.

(q) Judgements and key sources of estimation uncertainty

The key assumptions concerning the future and other key sources of estimation at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

Income recognition

The charity makes an estimate of the value of income earned on certain performance related grants where income has been received in advance. When assessing the amount of income to recognise, management considers the factors including performance against project objectives and costs incurred to date. Where income has been received in advance of project performance, the element of the income that has not been earned is deferred until the performance objectives have been achieved. The carrying value of deferred income is set out in note 16.

1 Summary of significant accounting policies (continued)

(r) Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of financing transactions that do not qualify as concessionary loans, which are subsequently measured at amortised cost using the effective interest method.

2 Income from donations and legacies

	2023 £	2022 £
Legacy	99,782	-
Other donations	567	1,108
	100,349	1,108

Income from donations and legacies was £100,349 (2022 - £1,108) of which £Nil (2022 Nil) was attributable to restricted funds and £100,349 (2022 - £1,108) was attributable to unrestricted funds.

3 Income from charitable activities

	2023 £	2022 £
European Solidarity Corps	-	4,497
Access to Volunteering	788	587
Youth in Action	-	3,847
	788	8,931

Income from charitable activities was £788 (2022 - £8,931) of which £788 (2022 - £8,931) was attributable to restricted and £Nil (2021 - £Nil) was attributable to unrestricted funds.

4 Analysis of expenditure on charitable activities

	International development £	Youth development activities £	Total 2023 £	Total 2022 £
Direct expenditure				
Other costs		1,395	1,395	9,234
			1,395	9,234
Support costs (note 7)		-	14,299	104,883
			15,694	114,117

Expenditure on charitable activities was £15,694 (2022 - £114,117) of which £788 (2022 - £9,234) was attributable to restricted and £14,906 (2022 - £104,883) was attributable to unrestricted funds.

5 Allocation of support costs

Support costs	Total 2023	Total 2022
	£	£
Staff costs	10,202	78,092
Establishment costs	-	3,020
Other costs	3,891	19,821
Governance (note 8)	206	3,950
 Total	 14,299	 104,883

6 Governance costs

	2023	2022
	£	£
Board expenses	-	60
Legal and professional expenses	206	3,890
	206	3,950

7 Independent examination

	2023	2022
	£	£
Fees payable to the charities independent examiner (and its associates) relating to these charity's annual accounts	-	1,980

8 Trustees' and key management personnel remuneration and expenses

The Trustees neither received nor waived any remuneration during the year (2022 - £Nil).

The key management personnel of the organisation comprise the members of the Senior Leadership Team. The total amount of employee benefits received by key management personnel was £10,201 (2022 - £28,669).

Expenses are paid on behalf of the Trustees and members of the management committee in respect of attendance at head office meetings. Total expenses amounted to £Nil (2022 - £60).

9 Staff costs and employee benefits

The total staff costs and employee's benefits was as follows:

	2023 £	2022 £
Wages and salaries	9,429	82,740
Social security	18	(9,792)
Defined contribution pension costs	754	5,145
	<u>10,201</u>	<u>78,092</u>

There was an average of 1 (2022 – 2) employees at the head office and 0 overseas worker during the year (2022 – 0).

No employee earned more than £60,000 in the year (2022 - Nil).

10 Debtors

	2023 £	2022 £
Trade debtors	-	-
Other debtors	-	-
Prepayments and accrued income	68,113	29,294
	<u>68,113</u>	<u>29,294</u>

11 Cash at bank and in hand

	2023 £	2022 £
Cash in hand	-	-
UK account balances	169,875	220,626
Field account balance	-	-
	<u>169,875</u>	<u>220,626</u>

12 Creditors: amounts falling due within one year

	2022 £	2022 £
Trade creditors	308	47
Other tax and social security	-	736
Other creditors	40,356	991
Accruals and deferred income	158	136,423
	40,822	138,197

Deferred income

	2023 £	2022 £
Balance brought forward	134,443	134,597
Resources deferred in the year	-	42,086
Released from previous years	(134,443)	(42,240)
Balance carried forward	-	134,443

During the year the charity repaid grant monies to funders following the early termination of projects.

13 Fund reconciliation

Unrestricted funds

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
General fund	111,723	100,349	(14,906)	-	197,166
Designated funds	-	-	-	-	-
	111,723	100,349	(14,906)	-	197,166

Restricted funds

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Access to Volunteering	-	788	(788)	-	-
	-	788	(788)	-	-
	111,723	101,137	(15,694)	-	197,166

13 Fund reconciliation (continued)

Comparative information in respect of the preceding period is as follows:

Unrestricted funds

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
General fund	212,651	1,258	(104,883)	2,697	111,723
Designated funds	-	-	-	-	-
	212,651	1,258	(104,883)	2,697	111,723

Restricted funds

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Youth in Action – SSP	537	2,160	-	(2,697)	-
EW&Y in Jordan	-	3,847	(3,847)	-	-
PEE4RGT	-	113	(113)	-	-
Inclusion for everyone	-	113	(113)	-	-
Build a better narrative	-	1,968	(1,968)	-	-
Free to be me	-	143	(143)	-	-
Access to Volunteering	2,463	587	(3,050)	-	-
	3,000	8,931	(9,234)	(2,697)	-
	215,651	10,189	(114,117)	-	111,723

14 Pensions and other post-retirement benefits

Defined contribution pension plans

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £754 (2022 - £5,145).

As at 31 March 2023 unpaid contributions included within other creditors amounted to £Nil (2022 - £Nil).

15 Related party transactions

There were no related party transactions made during the period (2022 - £Nil).

Accounts



United Nations Association International Service

Annual Report and Financial Statements

Year Ended 31 March 2021

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Welcome to our 2020-21 Annual Report

International Service is a resilient and adaptive organisation. In the last four years, we have lost our primary source of income twice, but each time, we have adjusted and bounced back. It was with this fortitude that we approached 2020-21.

This year has presented many challenges: a number of deep-rooted inequalities were highlighted in the UK – systemic racism, discrimination on the basis of sexual orientation, exclusion of those with disabilities, and the harassment of women and girls; the issues of inherent colonialism within international development gained traction; and the COVID-19 pandemic wreaked havoc worldwide, disrupting day-to-day life and further disadvantaging marginalised communities. It is in these circumstances that we chose to refocus our efforts, redefine our strategy, explore new sources of income, and better articulate our purpose.

In this context, we also had to take the extremely difficult decision to close our offices in both Ghana and Malawi. In consequence, we had to bid farewell to valued colleagues: Aggrey in Malawi and Rene in Ghana. The long-term commitment that International Service has had to Ghana made this closure especially painful. We send our heartfelt thanks and appreciation to all those staff and partners who have been involved in our programme work.

We also bade farewell to two of our valued colleagues in York, Fran and Patrycja. We wish each of these talented individuals the best in their onward journey. With much sadness, we also learnt of the passing of our former Burkina Faso Country Manager, Jean Pascal. Jean worked with International Service for 7 years, he was a much-respected colleague, and he will be sorely missed by all who worked with him.

Due to the travel restrictions within the pandemic, all our EU-funded projects were postponed. Instead, we channelled our efforts towards the future, making progress in pursuing new sources of income. The volume, breadth, and creativity of the funding applications is a credit to the team.

As we navigate the ongoing restrictions of the pandemic, await the outcome of our funding applications, and fine-tune our strategic shift, we are mindful of the impact on the most vulnerable. With 68 years' experience in human rights and social justice, working with communities to drive change, and empowering young people as changemakers, it has never been more pressing for International Service to deliver on its mission.



Brian Rockliffe, OBE

Chair of the Board of Trustees

Charity Reference and Administrative Details

Registered name	United Nations Association International Service
Working names	International Service UNAIS
Charity registration number	1069182
Company registration number	03467284
Trustees	Mr. B Rockliffe OBE (Chair) Ms. N Redpath (Treasurer) Mr. B Dignen Professor P Gready Ms. N Passman Mr. C Northcote (resigned 18 September 2020)
Chief Executive Officer	Mr. M Dockar (designated Director, 1 September 2019)
Registered office	17 Priory Street York YO1 6ET
Independent Examiner	Murray Harcourt Limited 6 Queen Street Leeds LS1 2TW
Bank	HSBC 13 Parliament Street York YO1 8XS
Insurance Brokers	Banner Financial Services Group Limited Globe House 24 Turret Lane Ipswich IP4 1DL
Pension Administrators	Aegon Edinburgh Park Edinburgh EH12 9SE

Trustees' Annual Report (Including Directors' Report and Strategic Report)

The Trustees present their report and the audited financial statements of the charity for the year ended on 31 March 2021. The Trustees have adopted the provisions of 'Accounting and Reporting by Charities:

Statement of Recommended Practice' (SORP FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, 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.

The Trustees ensure that the activities of the charity are consistent with its charitable aims and objectives and in agreeing our annual plans, the Trustees have due regard for public benefit as set out in the Charity Commission's general guidance on public benefit.

The report was compiled during the pandemic with limited capacity and resources, and restricted access to partner and beneficiaries and their testimonials. Please note we were also unable to complete, or had to suspend, several activities during the year.

Our Vision, Mission and Values

International Service was founded in 1953 under a Memorandum of Association which established our objects and powers and is governed under the Articles of Association. International Service's mission as specified in the Memorandum of Association is 'the relief of poverty, sickness and distress in Africa, Latin America, the Middle East and other such regions as the Trustees from time to time shall decide'.

What we want

is a world where people living in any form of poverty have the tools to challenge injustice and change their lives for the better.

What we do

is work alongside change-makers to end poverty and discrimination in communities across the world.

What we value

Lasting change: because change is only real if it stays that way.

Local solutions: because one size does not fit all.

Human rights: because there is no hierarchy of human worth.

People: because they are at the heart of everything we do.

Our Organisational Strategy

The Board of Trustees approved a revised Strategic Direction on 1 April 2019, following the conclusion of the 2016-19 organisational strategy. This Strategic Direction continued into 2020-21 and was supplemented by the 2020-21 Business Plan. In recognition of the rapidly-changing social, political, economic, and environmental context, the organisation remains agile by reviewing the strategy annually, rather than multi-year. The Business Plan summarises how we will operationalise the founding mission and values of International Service.

Business Plan Priorities

- Deliver high quality, self-sustaining, and expanding Youth Development programmes, including non-EU funding.
- Build a portfolio of Capacity Building activities which strengthen civil society in the UK and overseas, particularly where it directly and indirectly advances the rights of women and people with disabilities.
- Have a demonstrable impact on the reduction of poverty and levels of inequality in the communities we work through International Development programmes, particularly for women and disabled people.
- Ensure the charity has strong governance arrangements relating to organisational purpose.

The 2020-21 Business Plan was approved before the pandemic.

Global Goals for Sustainable Development

International Service continues to focus on contributing towards the achievement of targets within the following Global Goals for Sustainable Development:

Global Goal 1: No Poverty

Global Goal 3: Good Health and Well-Being

Global Goal 4: Quality Education

Global Goal 5: Gender Equality

Global Goal 8: Decent Work and Growth

Global Goal 10: Reduced Inequalities

Global Goal 13: Climate Action

Our Impact in 2020-21

The COVID-19 pandemic significantly affected our delivery and impact in year. Many countries, including the UK, were under severe 'lockdowns' which substantially restricted mobility and social interaction. As a result, all our European Solidarity Corps projects were suspended, as were in-country projects. The pandemic also impacted funding opportunities, as available capital was redistributed towards COVID-19 response efforts, this was most explicit in UK Government funding such as UK Aid Direct.

Despite this challenging context, we were able to invest in developing funding applications, generating a diverse, creative portfolio of project designs for a range of donors and grants. Even when unsuccessful, we received positive feedback and took these learnings forward. We have worked closely with other organisations - strengthening and initiating partnerships, particularly within the EU, and offering our capacity as both a lead and a partner in new projects.

We also took steps forward in our trading activities, securing two local universities as clients. The cultural awareness training commissioned by York St. John University was unfortunately cancelled due to COVID-19, but the course with Staffordshire University took place remotely in June.

European Solidarity Corps

The European Solidarity Corps (ESC) is a volunteering programme funded by the European Commission. It offers international opportunities for young people aged 18-30 to volunteer on community development projects within the European Union and selected neighbouring countries. Through European Solidarity Corps projects, it is intended that youth volunteers:

- Support partner organisations to challenge some of the most pressing social and environmental issues we are facing for the benefit of local communities;
- Take part in an enriching intercultural exchange through living and working overseas and develop a sense of solidarity with young people in other EU and neighbouring countries;
- Develop personal and professional skills, and boost their employability.

Projects

Four European Solidarity Corps projects, suspended due to the pandemic in 2019-20, were postponed indefinitely in 2020-21. A description and status update of each project is detailed below.

Solidarity Sports Palestine: An 18-month project, with two groups of three UK volunteers being placed with a Ramallah-based organisation, **Palestine Sports 4 Life**, to support their work with young people and women. They run sports sessions which provide opportunities for a break from life under occupation to participate in inclusive group activities and have physical exercise whilst also developing sport and life skills. Volunteers, our partner, and participants in events benefit from the cultural exchange and developing language skills.

- **Status:** Started, but suspended after the first volunteer cohort due to limitations of partner organisation and COVID-19.

Solidarity Sport Palestine - Summer Camp: Another project in partnership with Palestine Sports 4 Life, this time to support the delivery of summer camps for 100+ children from Amari and Qadura refugee camps. As part of the project, a team of ten volunteers (five from the UK and five from Palestine) work together for eight weeks to support the delivery of two two-week summer camps, together with preparation and evaluation.

- **Status:** Contracting delay meant this project could not go-ahead in 2019-20 as planned, then postponed indefinitely in 2020-21 due to COVID-19.

Equal Rights Palestine: A 19-month project whereby International Service places two groups of European Solidarity Corps volunteers with the Young Women's Christian Association Palestine (**YWCA**) to support their activities. The first group of two volunteers work alongside staff and two volunteers from Norway. The second group of four volunteers are to work with YWCA staff for the six-month duration of their stay. Both groups will spend their time between YWCA branches in Ramallah and Bethlehem, providing office-based and programme delivery support, as well as investing time in their own learning and personal and professional development.

- **Status:** Started, but suspended due to COVID-19 with first volunteer cohort having to return.

Youth in Action: A 24-month project to provide the opportunity for 12 volunteers, six of whom are from 'hard to reach' backgrounds, to spend three months in Bethlehem and the West Bank working alongside youth groups and the **Students' Forum Institute** (SFI). The project has three broad objectives: to mobilise young people to engage with the local municipality and national and international institutions; to support young people to develop their skills, boosting their employability; and to increase the capacity of the SFI to achieve their overall aims, including reaching a wider audience.

- **Status:** The Advanced Planning Visit was conducted, and volunteers recruited, but the project was suspended due to COVID-19.

A further six European Solidarity Corps grants, postponed due to delays in the contracting process in 2019-20, were planned for delivery in 2020-21. A description and status update of each project is detailed below.

Empowering women and youth in Jordan: The aim of the project is to improve the engagement of young people and women in the labour market and decision making in their communities. The project will achieve this by supporting **Bait Al Hikmah Foundation for Youth** in the delivery of a socio-economic empowerment project, which will target 180 women from host Jordanian and Syrian refugee communities in three of the country's most marginalised governorates.

- **Status:** Postponed, but approval secured to deliver in 2021-22.

Free to be me: This project aims to promote the empowerment of LGBTI+ young people, their visibility and inclusion, and their rights in society. The project will achieve this by facilitating the exchange of LGBTI+ youth volunteers and young people with fewer opportunities to work with local organisations on a range of

community development and campaigning initiatives. Activities will take place in North Macedonia, Serbia, Greece, and the United Kingdom with our partners **Subversive Front** (Skopje, North Macedonia), **Group Come Out** (Novi Sad, Serbia), **United Societies of the Balkans** (USB; Thessaloniki, Greece), **CVS** (York, UK) and **CEDE Aruba** (Aruba).

- **Status:** Postponed, but approval secured to deliver in 2021-22.

Build a better narrative: The volunteering activities will take place in Amman, the capital and largest city in Jordan, and will be hosted by **I-Dare**, a local youth NGO. Volunteers will engage with young Jordanians through social media and community behaviour change, to work with young people to develop positive intellectual and economic attitudes which will help them throughout their lives.

- **Status:** Postponed, but approval secured to deliver in 2021-22.

Participation, Empowerment and Education for Roma, Gypsy and Traveller people: The aim of this project is to empower and promote social inclusion of Roma, Gypsy or Traveller communities in North Macedonia and the United Kingdom, while enabling young volunteers to develop vital skills for the future. Our partners in North Macedonia are **RROMA**, **SUMNAL**, and the **York Travellers Trust** in the UK.

- **Status:** Postponed, but approval secured to deliver in 2021-22.

Arts & Minds Palestine: This is a variation of a project we piloted in Ghana during 2019-20. The central aim is to increase awareness and knowledge of mental health and how to use community arts to improve mental well-being, alongside building the skills, knowledge and confidence of the partner organisation and the understanding and skills of young Solidarity Corps volunteers.

- **Status:** Grant not accepted because of concerns over the partners ability to deliver the project.

Inclusion for everyone: This project will help deliver disability inclusion activities in schools, at youth centres, and at festivals. Volunteers are to work with the Centar za Mladinski Aktivizam CMA **KRIK**, in Skopje, North Macedonia. They will facilitate short term volunteering placements for young people with learning disabilities.

- **Status:** Postponed, but approval secured to deliver in 2021-22.



Co-funded by the
European Solidarity Corps
of the European Union

Erasmus+

Erasmus+ is the European Union programme for education, training, youth, and sport. Organisations are invited to apply for funding each year for life-changing activities. Erasmus+ aims to modernise education, training, and youth work across Europe. It is open to organisations across all sectors of lifelong learning, including school education, further and higher education, adult education, and the youth sector.

Through Erasmus+:

- **Young people can study, volunteer and gain work experience abroad**, to develop new skills, gain vital international experience and boost their employability;
- **Staff can teach or train abroad**, to develop their professional practice, build relationships with international peers, and gain fresh ideas;
- **UK organisations can collaborate with international partners**, to drive innovation, share best practice, and offer new opportunities to young people.

Four Erasmus+ grants were planned for delivery in 2020-21, two as the lead organisation and two as a delivery partner. A description and status update of each project is detailed below.

Access to Volunteering: An innovative project working with partners in North Macedonia, Romania, and Italy. The project will research disability inclusion in volunteering for young people with disabilities and create resources to expand accessibility within volunteering.

- **Status:** The project is underway and on-track.

Project in Focus

In October 2020, our project Access to Volunteer began. Access to Volunteering is co-funded by the Erasmus+ programme of the European Union. It is being delivered in partnership by International Service, Krik from North Macedonia, Ofensiva from Romania, and Bangherang from Italy.

Access to Volunteer is an action research project aiming to increase disability inclusion in youth volunteering – including, but not limited to, schemes such as the European Solidarity Corps. The project aims to uncover what young disabled people want out of volunteering, identify barriers and opportunities for improvement, and put those into action through the development of free resources for youth, disability, and volunteering organisations. By the end of March 2021, we had held our first (virtual) transnational meeting, finalised our research tools, and were in the process of gathering responses, with a target of reaching 800 individuals and 300 organisations if possible, given the challenges posed by the pandemic.

Caleb Rowan, Operations Manager



Climate Camp – Denmark: The objective of the project is to support young people from Denmark, the UK, Aruba, Portugal, and Germany to connect and address the climate crisis. The project aims to build their knowledge, tools, and wellness for action.

- **Status:** Delivery delayed due to COVID-19 and resultant capacity issues within the partner organisation. Discussions are underway to deliver in 2021-22.

Climate Camp – UK & Spain: In this project, a series of climate camps in the UK and Spain will connect youth from hard-to-reach backgrounds. These camps aim to build young people's understanding of the climate emergency and equip them with the tools to take action.

- **Status:** Grant approval was received in March 2021, delivery is scheduled for 2022.

Human Rights for All: An international youth exchange for four young people and a member of staff to participate in an international human rights week. Participants will share knowledge, build skills, and foster international solidarity among young human rights activists and advocates.

- **Status:** Underway, but slightly delayed. Participants have been selected, but the placement has been rescheduled from March to September 2021.



Co-funded by the
Erasmus+ Programme
of the European Union

Consequences of Brexit on European Solidarity Corps and Erasmus+

The UK withdrew from the European Union on 1 January 2021 and is no longer an EU Member State. Additionally, the UK Government opted not to participate as a 'Partner Country' in the new, 2021-27 Erasmus+ programme. While grants approved under the 2014-20 programme are permitted to continue under their original terms, we are no longer eligible to apply for ESC or ERASMUS+ funding drastically reducing our opportunities to deliver international youth volunteering programmes.

In February 2021, the UK Government launched a replacement for EU-funded projects - the Turing Scheme.

The Turing Scheme is the UK government's scheme to provide funding for international opportunities in education and training across the world. It supports Global Britain by providing an opportunity for UK organisations from the higher education, further education, vocational education and training and schools sectors to offer their students, learners, and pupils life-changing experiences to study or work abroad
<https://www.turing-scheme.org.uk>.

Unfortunately, the Turing Scheme does not offer funding for volunteering or projects similar to our Erasmus+ and ESC grants.

United Kingdom

We have strategic relationships with the University of York, York St. John University, University of Sheffield, and the University of Staffordshire and collaborate on various initiatives. We have Memorandums of Understanding between ourselves in recognition of the shared commitment to international development, human rights, research, and enabling young people to become active, informed citizens. The aim of the relationships is to work together to enhance student experience and opportunities, maximise shared organisational capacity, expertise, and skills to increase the impact of our work.

Training courses on cultural awareness were commissioned by York St. John University and the University of Staffordshire, although the former was cancelled due to COVID-19.

Ghana

Following nine years of ambitious and impactful programming, the Ghana office was permanently closed in March 2021.

With the pressures of COVID-19 and without any additional funding secured, the organisation was no longer able to maintain operations in Ghana. Ghana was home to some of our most notable programmes, such as REACT and FULL-G, with a focus on reproductive health and rights, livelihood projects for girls' education and women's economic empowerment, and the rights and inclusion of disabled people. We worked with the **Non-Formal Education Division, PagSung Association, The Northern Resource Centre for Persons with Disabilities, and Sirigu Women's Organisation of Pottery and Art** to empower girls, women, and people with disabilities.

We would like to thank all our colleagues, partners, and key stakeholders who played a vital role over the years.

Malawi

International Service began working in Malawi in 2017. We worked with local partners such as the **Federation of Disability Organisations in Malawi, the Association of People with Physical Disabilities, Disabled Women in Development, and the Centre for Youth Empowerment and Civic Education**. Together, we implemented change for women and people with disabilities.

In April 2020, the Malawi office was permanently closed due to a lack of funding. All remaining funds were donated to the Flood Church who were offering food and essential items to families struggling financially during COVID-19.

Our best wishes are extended to all staff, partner organisations, and volunteers who helped us create positive change in Malawi.

Our People

Volunteers

International Service was founded by volunteers over 65 years ago and the unique contribution they make remains vital to our impact today - our work would not be possible without their hard work and dedication.

Volunteers continue to give their time, skills, and expertise by supporting International Service in the UK and project countries. In 2020-21, our work was supported by **23** organisational volunteers, including Trustees

At International Service we are dedicated to our office volunteers and care about their development. Each volunteer receives role-specific training, ongoing support from their supervisor and regular feedback on their work, as well as a work reference, should they need one in the future.

Staff and Associates

This year saw significant changes and challenges for our staff.

Due to the pandemic, all UK-based personnel were asked to work from home in alignment with Government regulations. This change in our usual way of working took some adjustment, but was largely successful. Between May and July, three members of UK staff were furloughed due to their minimal workload. This enabled the organisation to draw on the Government's financial support, but also created new pressures for the remaining staff.

We maintained bank of **16** Associates with a range of additional skills, experience, and qualifications that we identified as desirable. In this way we keep our organisational overheads low, yet retain the ability to have the further people, with the right skills available at the right time.

International Service employed **6** core staff members: **4** in our UK head office and **2** in our in-country offices in Ghana and Malawi during 2020-21. During the year, we bid farewell to **4** valued members of International Service and held vacancies to save money during the pandemic.

At International Service we recognise that without the dedication of our staff we would not be able to deliver meaningful development impact. All our staff are highly motivated professionals whose professional development and the maintenance of healthy work-life balance is supported by the organisation.

International Service continued pay staff above the **Living Wage** and are **Disability Confident** accredited.

Safeguarding and Safety & Security

Safeguarding

At International Service we are committed to actively implementing our Safeguarding Policy in our day to day practice. We believe Safeguarding is everyone's business, and that preventing harm and protecting the most vulnerable members of our society must be inherent in all our work. As well as our staff, all volunteers and partner organisations receive safeguarding training and are expected to understand and sign our safeguarding policy and code of conduct before working with International Service.

In March 2021, the Board's Safeguarding Lead delivered safeguarding training to all Board members.

Our current Safeguarding Statement is available on our website, alongside a link to our full Safeguarding Policy.

There have been no breaches of the organisation's Safeguarding Policy in 2020-21.

Safety and Security

The safety and security of staff, volunteers, and organisations and people we work with is paramount.

The pandemic required us to enact our safety and security procedures, suspending projects and returning volunteers to the UK in accordance with government advice. Staff exclusively worked from home. Risk assessments were reviewed and updated, and we are adapting to the rapidly changing situation with a cautious approach.

Security plans for each country of operation were maintained throughout the period.

There were no critical incidents or crises affecting International Service volunteers or in-country staff.

Our Plans for 2021-22

We have used the disruption of COVID-19 to re-focus our purpose and make strides towards better articulating our strategy. The last 18 months have highlighted a number of deep-rooted inequalities in the UK – systemic racism, discrimination on the basis of sexual orientation, exclusion of those with disabilities, and the harassment of women and girls. The issues of inherent colonialism and 'white saviourism' within international development have also gained traction within the UK public; coupled with an increased focus on climate action and the UK's commitment to the Sustainable Development Goals and to "Leave No-one Behind". Our 2021-22 strategy addresses this, putting youth at the heart of the solution, and focusing our efforts on climate action and social justice.

Business Plan

1. Build an active, diverse, and inclusive community of young Changemakers.
 - 1.1. Produce a consolidated youth focus strategy and engagement methodology during Q1.
 - 1.2. Implement the methodology during Q2.
 - 1.3. Engage 100 Changemakers in activities throughout the year (40% from marginalised communities).
 - 1.4. Develop meaningful opportunities for the personal and professional development of Changemakers.
2. Facilitate youth-led Social Justice and Climate Change activities, domestically and internationally, achieving demonstrable positive impact through practical action, advocacy, and youth leadership.
 - 2.1. Develop youth-led change projects.
 - 2.2. Submit professional and compelling funding applications.
 - 2.3. Support Changemakers to participate in and lead funded projects.

- 2.4. Build expert knowledge of youth development, social justice, and climate change amongst UNAIS Change Maker community organisers and staff.
3. Secure sufficient funding to pay operating expenses and organisational overheads without using reserved funds by 2022-23.
 - 3.1. Nurture beneficial relationships with donors and partner organisations.
 - 3.2. Achieve revenue that will cover annual operating expenses, and organisational overheads.
 - 3.3. Build a balanced portfolio of funded projects.
 - 3.4. Build confidence in our long term “going concern” cash flow.
4. Deliver EU-funded European Solidarity Corps and Erasmus+ projects.
 - 4.1. Deliver the 2021-22 project activities involved in our 7 European Solidarity Corps projects.
 - 4.2. Deliver the 2021-22 project activities involved in our 2 Erasmus+ projects, and a further 2 projects in which we are a partner organisation.
5. Ensure the charity has strong, participatory governance arrangements relating to organisational purpose; leadership; integrity; decision making, risk, and control; board effectiveness; diversity and inclusion; and openness and accountability.
 - 5.1. Maintain health, safety, and security of staff, Changemakers, and vulnerable project participants.
 - 5.2. Have exemplary social justice and climate change policies and procedures.
 - 5.3. Stakeholders to “strongly agree” the organisation is legitimate, inclusive, progressive, and effective.
 - 5.4. Achieve ‘met’ status for all 7 principles contained in the updated 2020 Charity Governance Code.

Financial Review

2020-21 Financial Summary

During the year, £24,449 was raised in unrestricted funds, £3,917 of this was voluntary income. A further £33,518 was raised in restricted funding bringing the total incoming resources to £57,967.

It should be noted that a further £83,316 received in 2020-21 has had to be deferred into 2021-22 for European Solidarity Corps projects which were suspended due to the pandemic.

Expenditure totalled £221,260 comprising £184,435 in unrestricted expenditure and £36,825 in restricted expenditure.

The total funds brought forward at 1 April 2021 amounted to £378,944, which when added to the deficit in year of £163,293 results in a carried forward surplus in reserves of £215,651 (total funds), all of which was unrestricted at 31 March 2021.

Principal Risks and Uncertainties

In recent years we have largely been dependent on income from a substantial contract with Voluntary Service Overseas (VSO) to deliver the International Citizen Service (ICS) which concluded in 2018. Since the completion of ICS, we have supplemented grant income with surplus income funds to pay overheads. The principle risk is that we could deplete surplus income funds before enough grant income is secured to completely cover overhead costs. Furthermore, projects with restricted income are at risk of suspension or worse, cancellation during the pandemic meaning the organisation would need to pay all overheads.

The level of overheads has now been reduced, including the number of staff and now represent the minimum required to deliver funded projects and complete funding applications.

Having a relatively small staff team, supplemented by associates, does mean it is important to retain individuals, develop the breadth of their skill sets, and maintain a succession plan. Associates are selected to provide subject or skill specific specialist input.

The Charity implemented a Business Development Strategy in 2018-19 based on developing a diverse portfolio of funding to guard against being dependant on one source of income. The strategy involves leveraging our strengths, experience, expertise, and track record notably in youth development as well as international development.

The strategy led to securing a number of European Solidarity Corps and Erasmus+ grants. However, the consequences of Brexit, our ineligibility for EU-funding and the Turin scheme, have meant a new strategy is necessary to generate income from alternative sources.

The COVID-19 pandemic has created unprecedented uncertainties for the third sector, and beyond. Expected income streams, such as UK Aid Direct and ICS3, have been indefinitely withdrawn. Many organisations are facing large-scale redundancies and closure. It is a very challenging operating environment that must be closely monitored if the organisation is to navigate is successfully.

Reserves Policy

Reserves are unrestricted income funds which are freely available to spend on any of the charity's purposes. The Board of Trustees determines the desired level of reserves according to prevailing circumstances and relevant factors and this forms part of risk management.

A level of reserves has been agreed that at minimum will allow the organisation to continue to operate without funding for six months whilst further funding is sought, or to allow the Charity to wind up satisfying all its obligations, whichever is greater. Based on these requirements, we have estimated that free reserves in the amount of £80,000 are required. Actual free reserves on 31 March 2020, excluding amounts represented by fixed assets, totalled £215,651, exceeding the pre-determined level of reserves.

The level of unrestricted funds and going concern cash flow projection is reported and monitored at each Board Meeting and the policy reviewed annually, following the AGM in September, or as circumstances dictate.

Fundraising

Most of our income came from grants and contracts and we do not actively fundraise. In the 2020-21 financial year, International Service received £3,917 through individual donations and legacies.

Structure, Governance and Management

Governing Documents

International Service is a charitable company limited by guarantee, incorporated on 18 November 1997 and registered as a charity on 20 April 1998.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Board of Trustees

Our Board of Trustees is responsible for providing leadership and for overseeing the governance and strategic direction of International Service. They make sure that the organisation is sustainable, spends money wisely in furtherance of its purpose with a focus on public benefit, is managed effectively and is legally compliant. In doing so the Board are required to be transparent, accountable and demonstrate integrity.

Trustees are also Directors for the purposes of company law, appointed under requirement of the Memorandum and Articles of Association and the organisation's own internal processes.

The Board work to the standards contained in the Charity Governance Code for Larger Charities.

Recruiting and Appointing of Trustees

The Charity maintains a register of existing Trustee skills, knowledge, experience, and interests. If any skills are lost through retirement or there are skills gaps, then we may seek to recruit suitable new Trustees.

Potential Trustees are required to formally express an interest in the role, are interviewed by independent, existing Trustees, and are proposed at a Board Meeting before appointment.

Trustee Induction

Where recruited, new Trustees are given a comprehensive induction to the organisation and the role of a Trustee and asked to familiarise themselves with relevant Charity Commission Guides such as the Essential Trustee, together with:

- The main documents which set out the operational framework for the charity including the Memorandum and Articles of Association
- Resourcing and current financial position as set out in the accounts
- The Strategic Direction and current Annual Plan including objectives
- International Service Policies and Procedures; and
- The Risk Register

Board Meetings

The Board of Trustees meet four times per annum and hold an Annual General Meeting in September to review the Independent Auditor's Report, approve the full Trustees Annual Report and Accounts and appoint Auditors for the coming year.

Board Meetings are the main opportunity for Trustees to maintain good governance, scrutinise reports from the Director and review performance.

Conflicts of Interest and persons of significant control

The Trustees have a legal obligation to act in the best interest of International Service and, in accordance with the Memorandum of Association, avoid situations where there may be potential conflict of interest or loyalty.

The Charity has a Conflict of Interest Policy and Procedure and a register of any conflicts of interest is maintained.

New Trustees are asked to declare any conflicts of interest during recruitment. Additionally, Trustees are asked to declare any new, or changes to, declarations for further consideration at the beginning of every Board Meeting. **The were no Conflicts of Interest** recorded.

Trustees are unpaid. Details of expenses and any related party transactions are disclosed in notes 10 and 21 to the accounts.

There are **no Persons of Significant Control** (PSC).

Senior Leadership

The Trustees delegate responsibility for the ongoing leadership and management to the Director, Michael Dockar. The Chair of the Board assumes line management of the Director.

Arrangements for setting pay of key management personnel

The Director's salary and benefits are determined by the Board, considering the salaries of roles with similar responsibilities in comparable organisations.

The salaries of all other staff are set within graded pay bands which are annually reviewed considering organisational income and inflation and the real living wage.

Risk Management

The Charity maintains a Risk Register covering governance, operational, safety and security, funding, financial, compliance and external risks and detailing the degree of risk before and after mitigation. Risks and progress against related actions are updated and presented at Board Meetings.

Due to the nature and location of our work safety and security is vitally important. The Charity works with an Associate Global Safety and Security Specialist, and we have detailed security plans for each country of operation. Activities are subject to risk assessments and training is mandatory for all staff.

Statement of Trustees' Responsibilities

The Trustees (who are also Directors of United Nations Association International Service for the purposes of company law) are responsible for preparing the Trustees' Annual Report (including the Strategic Report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them continuously;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

In approving the Trustees' Annual Report, we also approve the Strategic Report included therein, in our capacity as Company Directors.

On behalf of the board

Brian Rockliffe

Brian Rockliffe
Chair of the Board of Trustees

Dated: 8 October 2021

United Nations Association International Service
Examiner's unqualified report to the Members of United Nations Association International Service
Registered Company Number 03467284

Independent Examiner's Report to the Members of International Service

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2021 which are set out on pages 19 to 36.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

Responsibilities and basis of report

As the charity trustees of the company (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 company'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 statement

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 in any material respect:

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 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.

Signed:



Steven Williams FCA
For and on behalf of Murray Harcourt Limited
6 Queen Street, Leeds, LS1 2TW
Date 20/12/2021

United Nations Association International Service
Statement of Financial Activities (Including Income and Expenditure Account)
For the year ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income from:					
Donations and legacies	2	3,917	10,650	14,567	3,316
Charitable activities	3	-	22,868	22,868	15,566
Other trading activities	4	5,532	-	5,532	21,716
Other	5	15,000	-	15,000	-
Total income		24,449	33,518	57,967	40,598
Expenditure on:					
Raising funds		-	-	-	-
Charitable activities	6	(184,435)	(36,825)	(221,260)	(406,933)
Total expenditure		(184,435)	(36,825)	(221,260)	(406,933)
Net (expenditure)/income		(159,986)	(3,307)	(163,293)	(366,335)
Transfers between funds		(6,307)	6,307	-	-
Net movement in funds	17	(166,293)	3,000	(163,293)	(366,335)
Reconciliation of funds:					
Total funds brought forward	17	378,944	-	378,944	745,279
Total funds carried forward	17	212,651	3,000	215,651	378,944

The Statement of Financial Activities includes all gains and losses recognised during the year.

United Nations Association International Service
Balance Sheet
As at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	13	1,294	3,746
		<u>1,294</u>	<u>3,746</u>
Current assets			
Debtors	14	-	2,164
Cash at bank and in hand	15	377,552	447,114
		<u>377,552</u>	<u>449,278</u>
Creditors: amounts falling due within one year	16	(163,195)	(74,080)
Net current assets		<u>214,357</u>	<u>375,198</u>
Total assets less current liabilities		<u>215,651</u>	<u>378,944</u>
Net assets		<u>215,651</u>	<u>378,944</u>
Charity Funds			
Restricted funds	17	3,000	-
Unrestricted funds	17	212,651	378,944
		<u>215,651</u>	<u>378,944</u>
Total charity funds	17	<u>215,651</u>	<u>378,944</u>

The financial statements were approved and authorised for issue by the Board on 8 October 2021.

Signed on behalf of the Board of Trustees

Brian Rockliffe

Brian Rockliffe
Chair

The notes on pages 22 to 36 form part of these financial statements.

Company registration number: 03467284

United Nations Association International Service
Statement of Cash Flows
Year Ended 31 March 2021

	Note	2021 £	2020 £
Cash flow from operating activities	19	(72,055)	(305,004)
Interest paid		-	-
Net cash flow from operating activities		(72,055)	(305,004)
Cash flow from investing activities			
Payments to acquire tangible fixed assets		-	(2,587)
Proceeds from sale of tangible fixed assets		2,493	4,475
Net cash flow from investing activities		2,493	1,888
Cash flow from financing activities			
Repayment of concessionary loans		-	-
Net cash flow from financing activities		-	-
Net decrease in cash and cash equivalents		(69,562)	(303,116)
Cash and cash equivalents at 1 April		447,114	750,230
Cash and cash equivalents at 31 March	15	377,552	447,114

1 Summary of significant accounting policies

(a) General information and basis of preparation

United Nations Association International Service is a company limited by guarantee registered in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is:

17 Priory Street
York
YO1 6ET

The nature of the charity's operations and principal activities are set out in the Trustees' Annual Report.

The charity constitutes a public benefit entity as defined by FRS 102. 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) (second edition – October 2019), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1 Summary of significant accounting policies (continued)

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

Income from government and other grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Income tax recoverable in relation to investment income under Gift Aid or deeds of covenant is recognised at the time of the donation.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Expenditure on raising funds; and
- Expenditure on charitable activities.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

(e) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

1 Summary of significant accounting policies (continued)

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

The analysis of these costs is included in note 7.

(f) Governance costs

These represent costs incurred by finance, human resources, audit and directorate departments, attributable to the management of the charity's assets, organisational administration and compliance with constitutional and statutory requirements.

(g) Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Fixtures and fittings	over 3 years straight line
Motor vehicles	over 3 years straight line

(h) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(i) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening the deposit or similar account.

(j) Concessionary loans

Concessionary loans include those payable to a third party which are interest free or below market interest rates and are made to advance charitable purposes. Where the loan is repayable on demand within one year, the loan is measured at cost, less impairment. Where the loan is repayable after more than one year the charity has opted, in accordance with section 21.26 of the SORP (FRS 102), to initially recognise and measure the loans at the amount received, with the carrying amount adjusted in subsequent years to reflect repayments and any accrued interest outstanding.

(k) Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

1 Summary of significant accounting policies (continued)

(I) Leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

(L) Foreign currency

Foreign currency transactions are initially recognised by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

Monetary assets and liabilities denominated in a foreign currency at the balance sheet date are translated using the closing rate.

(M) Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

(N) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

(O) Going concern

The Directors have considered the going concern basis of the preparation of the financial statements and in particular the impact of the COVID-19 pandemic which has delayed operation of confirmed projects in 2020 and 2021.

The Directors have prepared detailed cash flow projections from the date of signature of the financial statements, up to April 2023. These projections have been prepared on a worst-case basis including only income that is confirmed and in relation to projects that are reasonably likely to take place. The forecasts also include estimates of future expenditure based on current operating levels.

Having reviewed the forecast information, the Directors are confident that the organisation can pay its debts as they fall due over the next 12 months. Accordingly, the Directors have concluded that no material uncertainty in relation to going concern exists and have prepared the financial statements on a going concern basis.

1 Summary of significant accounting policies (continued)

(P) Judgements and key sources of estimation uncertainty

The key assumptions concerning the future and other key sources of estimation at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

Income recognition

The charity makes an estimate of the value of income earned on certain performance related grants where income has been received in advance. When assessing the amount of income to recognise, management considers the factors including performance against project objectives and costs incurred to date. Where income has been received in advance of project performance, the element of the income that has not been earned is deferred until the performance objectives have been achieved. The carrying value of deferred income is set out in note 16.

(r) Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of financing transactions that do not qualify as concessionary loans, which are subsequently measured at amortised cost using the effective interest method.

2 Income from donations and legacies

	2021 £	2020 £
Gift aid	67	44
North Star Coffee Roasters	-	1,440
UK government Job Retention Scheme grant	10,650	-
Other donations	<u>3,850</u>	<u>1,832</u>
	<u>14,567</u>	<u>3,316</u>

Income from donations and legacies was £14,567 (2020 - £3,316) of which £10,650 (2020 - £1,440) was attributable to restricted funds and £3,917 (2020 - £1,876) was attributable to unrestricted funds.

United Nations Association International Service
Notes to the Financial Statements
Year Ended 31 March 2021

3 Income from charitable activities

	2021 £	2020 £
European Solidarity Corps	-	15,566
Access to Volunteering	22,331	-
Youth in Action	537	-
	<u>22,868</u>	<u>15,566</u>

All charitable income in the period related to the organisation's youth development activities.

Income from charitable activities was £22,868 (2020 - £15,566) of which £22,868 (2020 - £15,566) was attributable to restricted and £Nil (2020 - £Nil) was attributable to unrestricted funds.

4 Income from other trading activities

	2021 £	2020 £
Rental income	1,775	21,716
Consultancy	425	-
Other	3,332	-
	<u>5,532</u>	<u>21,716</u>

5 Other income

Income from other trading activities was £5,532 (2020 - £21,716) of which £Nil (2020 - £Nil) was attributable to restricted funds and £5,532 (2020 - £21,716) was attributable to unrestricted fund

United Nations Association International Service
Notes to the Financial Statements
Year Ended 31 March 2021

6 Analysis of expenditure on charitable activities

	International development £	Youth development activities £	Total 2021 £	Total 2020 £
Direct expenditure				
Staff costs	25,653	958	26,611	118,827
Establishment costs	1,560	-	1,560	9,057
Other costs	10,450	24,731	35,181	66,805
	37,663	25,689	63,352	194,689
Support costs (note 7)	157,908	-	157,908	212,244
	195,571	25,689	221,260	406,933

Expenditure on charitable activities was £221,260 (2020 - £406,933) of which £36,825 (2020 - £26,066) was attributable to restricted and £184,435 (2020 - £380,867) was attributable to unrestricted funds.

7 Allocation of support costs

Support cost	Basis of allocation	International development £	Youth Development and associated activities £	Total 2021 £	Total 2020 £
Staff costs	Allocated on time	122,083	-	122,083	108,747
Establishment costs	Location	6,640	-	6,640	51,683
Other costs	Location	12,626	-	12,626	18,800
Governance (note 8)		16,559	-	16,559	33,014
Total		157,908	-	157,908	212,244

United Nations Association International Service
Notes to the Financial Statements
Year Ended 31 March 2021

8 Governance costs

		2021 £	2020 £
Staff costs		4,225	22,124
Independent examiner's/ auditor's remuneration	10	1,500	3,750
Board expenses		86	653
Legal and professional expenses		10,748	6,487
		<u>16,559</u>	<u>33,014</u>

9 Net income for the year

Net income is stated after charging / (crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	2,452	7,358
(Profit)/loss on disposal of tangible fixed assets	(2,493)	(3,004)
Operating lease rentals	6,107	48,295
Net losses on foreign exchange	<u>5,369</u>	<u>2,363</u>

10 Independent examiner's/ auditor's remuneration

	2021 £	2020 £
Fees payable to the charity's independent examiner/ auditor (and its associates) for the examination/ audit of the charity's annual accounts	<u>1,500</u>	<u>3,750</u>

11 Trustees' and key management personnel remuneration and expenses

The Trustees neither received nor waived any remuneration during the year (2020 - £Nil).

The key management personnel of the organisation comprise the members of the Senior Leadership Team. The total amount of employee benefits received by key management personnel was £53,131 (2020 - £100,546). In addition, the organisation paid employer's NIC contributions of £5,570 (2020 - £10,161) in respect of key management personnel remuneration.

Expenses are paid on behalf of the Trustees and members of the management committee in respect of attendance at head office meetings. Total expenses amounted to £86 (2020 - £425).

United Nations Association International Service
Notes to the Financial Statements
Year Ended 31 March 2021

12 Staff costs and employee benefits

The total staff costs and employee's benefits was as follows:

	2021 £	2020 £
Wages and salaries	131,873	217,704
Social security	12,342	17,398
Defined contribution pension costs	8,706	14,596
	152,921	249,698

There was an average of 3 (2020 – 5) employees at the head office and 1 overseas worker during the year (2020 – 3).

No employee earned more than £60,000 in the year (2020 - Nil).

13 Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Total £
Cost or valuation:			
At 1 April 2020	77,161	8,800	85,961
Additions	-	-	-
Disposals	(10,228)	(8,800)	(19,028)
At 31 March 2021	66,933	-	66,933
Depreciation:			
At 1 April 2020	73,415	8,800	82,215
Charge for the year	2,452	-	2,452
Eliminated on disposals	(10,228)	(8,800)	(19,028)
At 31 March 2021	65,639	-	65,639
Net book value:			
At 31 March 2021	1,294	-	1,294
At 31 March 2020	3,746	-	3,746

United Nations Association International Service
Notes to the Financial Statements
Year Ended 31 March 2021

14 Debtors

	2021 £	2020 £
Trade debtors	-	576
Other debtors	-	1,088
Prepayments and accrued income	-	500
	<u>-</u>	<u>2,164</u>

15 Cash at bank and in hand

	2021 £	2020 £
Cash in hand	-	782
UK account balances	377,552	443,403
Field account balance	-	2,929
	<u>377,552</u>	<u>447,114</u>

16 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	6,122	6,112
Other tax and social security	15,723	14,773
Other creditors	5,253	1,914
Accruals and deferred income	136,097	51,281
	<u>163,195</u>	<u>74,080</u>

Deferred income

	2021 £	2020 £
Balance brought forward	51,281	-
Resources deferred in the year	83,853	51,281
Released from previous years	(537)	-
	<u>134,597</u>	<u>51,281</u>

At the balance sheet date, the charity was holding funds received in advance in respect of unearned income from performance related grants.

United Nations Association International Service
Notes to the Financial Statements
Year Ended 31 March 2021

17 Fund reconciliation

Unrestricted funds

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
General fund	368,944	24,449	(184,435)	3,693	212,651
Designated funds	10,000	-	-	(10,000)	-
	378,944	24,449	(184,435)	(6,307)	212,651

Restricted funds

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
Youth in Action	-	537	-	-	537
YWCA Equal Rights					
Palestine	-	-	(1,812)	1,812	-
Arts & Minds	-	-	(1,443)	1,443	-
FairPlay	-	-	(777)	777	-
Firm Foundation	-	-	(1,875)	1,875	-
EW&Y in Jordan	-	-	(80)	80	-
PEE4RGT	-	-	(80)	80	-
Inclusion for everyone	-	-	(80)	80	-
Build a better narrative	-	-	(80)	80	-
Free to be me	-	-	(80)	80	-
Access to Volunteering	-	22,331	(19,868)	-	2,463
Coronavirus Job Retention Scheme	-	10,650	(10,650)	-	-
	-	33,518	(36,825)	6,307	3,000
	378,944	57,967	(221,260)	-	215,651

United Nations Association International Service
Notes to the Financial Statements
Year Ended 31 March 2021

17 Fund reconciliation (continued)

Comparative information in respect of the preceding period is as follows:

Unrestricted funds

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2020 £
General fund	743,291	23,592	(340,867)	(57,072)	368,944
Designated funds	-	-	(40,000)	50,000	10,000
	743,291	23,592	(380,867)	(7,072)	378,944

Restricted funds

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2020 £
ESC – Youth in Action	-	1,574	(1,574)	-	-
ESC – Equal Rights Palestine	-	9,035	(9,035)	-	-
ESC – Solidarity Sport Palestine	-	4,957	(12,029)	7,072	-
Northern Star Coffee Roasters	-	1,440	(1,440)	-	-
FULL G	1,988	-	(1,988)	-	-
	1,988	17,006	(26,066)	7,072	-
	745,279	40,598	(406,933)	-	378,944

Movements in restricted funds

An explanation of each of the restricted funds is provided in the “Impact” section of the Trustees’ Annual Report.

United Nations Association International Service
Notes to the Financial Statements
Year Ended 31 March 2021

18 Analysis of net assets between funds

Fund balances at 31 March 2021 are represented by:

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	1,294	-	1,294
Current assets	242,955	134,597	377,552
Current liabilities	(28,598)	(134,597)	(163,195)
Total	215,651	-	215,651

Comparative information in respect of the preceding period is as follows:

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	3,746	-	3,746
Current assets	397,997	51,281	449,278
Current liabilities	(22,799)	(51,281)	(74,080)
Total	378,944	-	378,944

19 Reconciliation of net income to net cash flow from operating activities

	2021 £	2020 £
Net expenditure for year	(163,293)	(366,335)
Depreciation and impairment of tangible fixed assets	2,452	7,358
(Profit)/loss on disposal of fixed assets	(2,493)	(3,004)
Decrease in debtors	2,164	33,460
Increase/(decrease) in creditors	89,115	23,517
Net cash flow from operating activities	(72,055)	(305,004)

United Nations Association International Service
Notes to the Financial Statements
Year Ended 31 March 2021

20 Pensions and other post-retirement benefits

Defined contribution pension plans

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £8,706 (2020 - £14,596).

As at 31 March 2021 unpaid contributions included within other creditors amounted to £844 (2020 - £1,169).

21 Commitments

Operating leases

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2021	2020
	£	£
Not later than one year	1,432	1,432
Later than one and not later than five years	-	-
Later than five years	-	-
	<u>1,432</u>	<u>1,432</u>

The operating lease charge in the Statement of Financial Activities was £5,728 (2020 - £48,295).

22 Related party transactions

There were no related party transactions made during the period (2020 - £Nil).

United Nations Association International Service
Notes to the Financial Statements
Year Ended 31 March 2021

23 Financial instruments

The carrying amounts of the charity's financial instruments are as follows:

	2021	2020
	£	£
<i>Financial assets</i>		
Debt instruments measured at amortised cost:		
- Trade debtors (note 14)	-	576
- Other debtors (note 14)	-	22
	<u>-</u>	<u>598</u>
<i>Financial liabilities</i>		
Measured at amortised cost		
- Trade creditors (note 16)	6,122	6,112
- Other creditors (note 16)	5,253	1,914
- Accruals (note 16)	1,500	-
	<u>12,875</u>	<u>8,026</u>

Impairment losses recognised on trade debtors totalled £Nil (2020 - £Nil).