

COMMUNITIES UNITED PROJECT

England & Wales · Charity number 1072970

Details

Other names CUP

Status Registered

Legal form Charitable company

Company number [03605016](#)

Registered 1998-12-15

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

Contact

Address c/o 222 Canterbury Road
Urmston
M41 0QF

Phone 07931584126

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Website www.c-u-p.org

Activities

Objects: TO PROMOTE THE BENEFIT OF ADULTS AND YOUNG PEOPLE WHO HAVE NEED OF RECREATION LEISURE TIME ACTIVITY DUE TO THEIR SOCIAL AND ECONOMIC CIRCUMSTANCES IN ORDER THAT THEIR CONDITION OF LIFE MAY BE IMPROVED

Activities: CUP PROVIDES ACTIVITIES, E.G. SPORT, DANCE, DRAMA FOR YOUNG PEOPLE USING POSITIVE ACTIVITIES AS AN ALTERNATIVE TO ANTI SOCIAL BEHAVIOUR. CUP ALSO OFFERS TRAINING TO LOCAL RESIDENTS AGED 16+ TO ENABLE THEM TO DELIVER ACTIVITIES FOR YOUNG PEOPLE IN THEIR AREA.

Classification

- **How:** Provides Services
- **What:** Education/training, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Other Defined Groups, The General Public/mankind

Geography

- Kirklees
- Trafford
- Wigan

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£24,197	£55,035	-	-
2024-03-31	£36,905	£61,068	-	-
2023-03-31	£63,686	£88,067	-	-
2022-03-31	£55,865	£67,967	-	-
2021-03-31	£65,000	£95,000	-	-

Trustees

Name	Role	Appointed
ROBERT EDWARD PEPPER	Chair	
EDWARD JAMES BERRY		2011-06-22
GERRY BEAMOND		
Kate Buchanan		2021-01-26

COMMUNITIES UNITED PROJECT

England & Wales - Charity number 1072970

Accounts

COMPANY REGISTRATION NUMBER: 03605016
CHARITY REGISTRATION NUMBER: 1072970

Communities United Project
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2024

Communities United Project
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2024

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Communities United Project

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Communities United Project *(continued)*

Year ended 31 March 2024

Communities United Project

Trustees' Annual Report 2023-2024

Communities United Project

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Communities United Project *(continued)*

Year ended 31 March 2024

Foreword

It is again my privilege to introduce the Communities United Project Annual Report for 2023-2024.

The scaling down of Communities United Project operations is part of a planned and collaborative process between the project directors and trustees. This deliberate approach ensures a smooth transition as the charity prepares for the likely closure by the end of the 2025/2026 financial year, with a potential to continue in a consultancy role for short-term projects.

The measure of this scaling down can be seen in the accounts, which show a similar decrease in both income and expenditure, albeit accompanied by a need to use more of the reserves.

Whilst the level of activity has been scaled down, the same can't be said for the extent of the projects undertaken, which have included two Paediatric courses, and your attention is drawn to the case studies described herein, which underline the value of the work undertaken by our leaders.

As ever, our Project Directors should take huge credit for the successes reported and so I would like to conclude by expressing, on behalf of the Trustees, sincere appreciation to Lesley and Paul, together with their volunteers.

Robert Pepper

Chair, Trustees

Communities United Project

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Communities United Project *(continued)*

Year ended 31 March 2024

Trustees' Report (incorporating the Directors' report)

The trustees, who are also directors of the charitable company for the purposes of the Companies Act 2006, present their annual report and the audited financial statements for the year ended 31 March 2024.

This report and the attached accounts comply with all current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice – Accounting and Reporting by Charities.

Reference and Administrative Details

Registered charity name	Communities United Project
Charity registration number	1072970
Company registration number	03605016
Principal and registered office	222 Canterbury Road Urmston Manchester M41 0QF
Trustees	R E Pepper K Buchanan G Beamond E J Berry
Project managers	P Lewis L Steel
Independent examiner	
Bankers	National Westminster Bank Plc 8 Market Place Huddersfield HD1 2AL

Communities United Project

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Communities United Project *(continued)*

Year ended 31 March 2024

Charitable Objects

The objects of the charitable company are to promote the benefit of adults and young people who have need of recreation leisure time activity due to their social and economic circumstances in order that their condition of life may be improved.

The charitable company has been established to provide, through sport and recreational activities, informal and formal learning opportunities for young people and adults enabling greater community participation, choice and control of their lives.

We have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Governance

Communities United Project (CUP) is a registered charity and a company limited by guarantee. It is governed by its Memorandum and Articles of Association adopted on 20 July 1998.

A board of trustees appoints the trustees. At every Annual General Meeting, one third of the trustees who are subject to retirement by rotation shall retire from office. The trustees to retire by rotation are the trustees who have been longest in office since their last appointment or reappointment. If the vacancy is not filled, the retiring trustee shall, if willing to act, be deemed to have been reappointed.

Procedures for Induction and Training of Trustees

CUP trustees receive a trustee induction pack as well as a formal induction to the charity. Training and support needs are identified by the board and are provided both internally and externally.

Organisational Structure

Two project managers report to the board of trustees and manage Communities United Project on a day-to-day basis. A team of freelance staff work with the project managers and community volunteers to plan and deliver activities for children and young people.

Communities United Project

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Communities United Project *(continued)*

Year ended 31 March 2024

Performance 2023 – 2024

Through funding and support from our partners, Communities United Project has been able to deliver the following during the last year:

Settle Victoria Hall – Volunteer Development

We received funding from the National Lottery to deliver a programme of training and Mentoring support. Over the next 12 months we aim to increase local involvement at Victoria Hall. We will provide training; support and new skills for Trustees and existing volunteers to extend their roles and improve planning and management for the future.

SEW 4 Year Lottery Funded Project

Thornton Lodge Action Group (TLAG) (lead Partner), Crosland Moor Community Learning Centre (CMCLC) and CUP were awarded National Lottery funding to deliver a programme of support to address the skills deficit of women and families in Thornton Lodge, Crosland Moor and Lockwood focusing on skills, training, and volunteering.

We delivered two **Paediatric First** aid courses. Paediatric First Aid is always popular as the women know it is a practical and useful skill, they can add to their cv. The course enables women to understand how to feel confident in what to do if your child is hurt, providing immediate and effective care while waiting for an ambulance, learn how to help stabilise the patient and prevent the person from worsening until the medical professionals can take over. Although First aid is not a substitute for professional medical care, it is an immediate response to minor and emergency situations that is proven to be effective.



We ran a **Mosaic Making** Course which was attended by women of different ages from 18 – 60. The group all interacted well, and everyone thought it was enjoyable as they could take

Communities United Project

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Communities United Project *(continued)*

Year ended 31 March 2024

part in a very practical non-threatening activity. They learnt the basics of mosaic making, how to use the tools required and how to use colour to enhance their work. Some of women who have attended the course have been unsure about their own capabilities and whether they would be able to attend a more academic course.



We delivered a **6-week sewing course**. The women learned how to make a traditional lady's shirt (Kameez) and could try out some basic embroidery stitches which can be used to embellish Kameez.

The women were made familiar with the sewing machines and its functions. They were also shown how to measure, draft out and cut body patterns.

This was a very intense course that the women really enjoyed, all participants attended all the sessions, and all left with their own kameez.

This was a practical skill that the women could use in their own homes for making and altering garments.

Case Study T

T attended the First Aid course in December 2023.

She had been doing a Teaching Assistant course at college and was doing a placement at a local primary school. She wanted to do the course to improve her chances of employment.

T successfully completed the course and was a cheerful helpful member of the group. She offered help to people who were having some difficulties and helped us to set up the room and give out information.

After the course had finished, she contacted me to say she had put the information into practice. She had been shopping in a large store and a lady had collapsed. There were no First Aiders in the store, so T took control by getting someone to call an ambulance and took charge of crowd control. The lady was unconscious but breathing so was put into the recovery position by T who waited until the paramedics attended.

Communities United Project

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Communities United Project *(continued)*

Year ended 31 March 2024

She rang me to tell me and is so proud of herself she also wanted to thank us for giving her the opportunity to do the course.

Currently T is looking for employment and is registered with an employment agency. She has also taken up a volunteering opportunity with CUP and will be helping to ensure that things run smoothly at the next First Aid course

R CASE STUDY

R attended our First Aid course in December 2023

She had told us that she was a doctor in her home country and wanted to resume her career here in the UK.

R had applied for various jobs without success and was desperate to work. We had a long conversation about some options she could think about and what steps she could take to improve her prospects. Wanting to improve her English language was on her list of things she needed to work on.

Some of the things we discussed were voluntary work in a hospital to become familiar with the surroundings and hospital atmosphere and she would be able to practice her language skills by visiting patients who do not receive visitors.

We offered her the option at helping out at future courses that I was at so she could help other participants who may struggle with paperwork etc. I also spoke to the training company running the First Aid course and they agreed to see her with a view to training her up to deliver the courses.

R was put in contact with someone from Third Sector Leaders at Kirklees who has met with her and as a result R is updating her CV, been given information to read about the process of converting qualifications and been registered with Beam Agency Support for Employment.

We will stay connected with R and follow her journey which she is documenting so that others may benefit in the future.

Risk Management

The trustees have examined the major strategic, business and operational risks, which the charitable company faces and confirm that systems have been established to enable regular reports to be produced so that necessary steps can be taken to lessen the risks.

Communities United Project

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Communities United Project *(continued)*

Year ended 31 March 2024

Financial Performance

During the period, Communities United Project had an income of £36,905 (including £150 in kind support – volunteer time) and spent £61,068.

Income has decreased by £26,751 and our costs decreased by £26,999 compared with the same period in 2022/2023.

This has left £64,747 reserves to carry forward, which is wholly for unrestricted purposes.

Investment Policy

The trustees are investing funds in accordance with the Memorandum and Articles of Association.

Small Company Provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

The report was approved by the trustees on 19th December 2024 and signed on their behalf by

.....
R E Pepper

Chair of Trustees

Communities United Project

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Communities United Project *(continued)*

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of Communities United Project ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's 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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

John Richard Hall FCA
Independent Examiner

Walter Dawson & Son
First Floor Offices, Unit A4
Old Power Way
Lowfields Business Park
Elland
HX5 9DE

December 2024

Communities United Project
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)

Year ended 31 March 2024

		2024	2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	–	–	–	–
Charitable activities	6	175	36,730	36,905	63,656
Investment income	7	–	–	–	30
Total income		<u>175</u>	<u>36,730</u>	<u>36,905</u>	<u>55,865</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	–	–	–	–
Expenditure on charitable activities	9,10	(23,128)	(37,940)	(61,068)	(88,067)
Total expenditure		<u>(23,128)</u>	<u>(37,940)</u>	<u>(61,068)</u>	<u>(88,067)</u>
Net expenditure and net movement in funds					
		<u>(22,953)</u>	<u>(1,210)</u>	<u>(24,163)</u>	<u>(24,381)</u>
Reconciliation of funds					
Total funds brought forward		87,700	(1,083)	86,617	110,998
Total funds carried forward		<u>64,747</u>	<u>(2,293)</u>	<u>63,454</u>	<u>86,617</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 13 to 23 form part of these financial statements.

Communities United Project

Company Limited by Guarantee

Statement of Financial Position

31 March 2024

	Note	2024 £	£	2023 £	£
Fixed assets					
Tangible fixed assets	16		–		–
Current assets					
Debtors	17	1,118		208	
Cash at bank and in hand		67,115		91,900	
		68,233		92,108	
Creditors: amounts falling due within one year	18	5,779		5,491	
Net current assets			62,454		86,617
Total assets less current liabilities			62,454		86,617
Net assets			62,454		86,617
Funds of the charity					
Restricted funds			(2,293)		(1,083)
Unrestricted funds			64,747		87,700
Total charity funds	21		62,454		86,617

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

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements 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 financial statements.

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

The statement of financial position
continues on the following page.

The notes on pages 13 to 23 form part of these financial statements.

Communities United Project

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2024

These financial statements were approved by the board of trustees and authorised for issue on 19th December 2024, and are signed on behalf of the board by:

R E Pepper
Trustee

Company Registration Number: 03605016

Charity Registration Number: 1072970

The notes on pages 13 to 23 form part of these financial statements.

Communities United Project

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 222 Canterbury Road, Urmston, Manchester, M41 0QF.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

Communities United Project meets the definition of a public benefit entity under FRS 102. The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The trustees have taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 from including a cash flow statement in the financial statements.

Judgements and key sources of estimation uncertainty

The most significant areas of adjustment and key assumptions that affect items in the accounts are to do with the uncertainty as to the level of grants which will be received in the future.

Fund accounting

Funds held by the charitable company are either:

- Unrestricted funds - these are funds that can be used in accordance with the charitable objects at the discretion of the trustees.
- Designated funds are unrestricted funds earmarked by the trustees for particular purposes. Transfers to or from the designated fund are at the trustees' discretion.
- Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charitable company. Restrictions arise when specified by the donor.

Communities United Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Grant and other income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as restricted funds unless there is no contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as unrestricted.
- income from donated facilities and services is measured at fair value and is recognised in the accounts when received if the value can be reliably measured.
- investment income is recognised in the accounts when receivable.

Resources expended

Resources expended are included gross, inclusive of irrecoverable VAT, in the Statement of Financial Activities on an accruals basis.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

Governance costs include independent examination fees.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	25% reducing balance
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Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity such as a deposit or similar account.

Communities United Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount allowing for any trade discounts due.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

For all financial assets that are individually significant, these are assessed individually for impairment.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The charitable company is a company limited by guarantee and has no share capital. In the event of winding-up the liability of each member is limited to £10.

Communities United Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Grants				
CJRS government grant	—	—	—	—
	—	—	—	—
	—	—	—	—

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Grants receivable	175	36,580	36,755
In kind	—	150	150
Services	—	—	—
	175	36,730	36,905

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Grants receivable	9,270	49,711	58,981
In kind	—	4,675	4,675
Services	—	—	—
	9,270	54,386	63,656

In kind services during 2022/23 and 2023/2024 comprised volunteer time.

7. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	—	—	30	30

8. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Costs of raising donations and legacies - Grants receivable	—	—	—	—

Communities United Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Youth activity programmes	16,972	36,987	53,959
Support costs	6,156	953	7,109
	<u>23,128</u>	<u>37,940</u>	<u>61,068</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Youth activity programmes	8,552	72,057	80,609
Support costs	6,443	1,015	7,458
	<u>14,995</u>	<u>73,072</u>	<u>88,067</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total funds 2023 £
Youth activity programmes	53,959	4,409	58,368	85,799
Governance costs	–	2,700	2,700	2,268
	<u>53,959</u>	<u>7,109</u>	<u>61,068</u>	<u>88,067</u>

11. Analysis of support costs

	Youth activity programmes £	Total 2024 £	Total 2023 £
Premises	–	–	–
Communications and IT	2,103	2,103	1,703
General office	668	668	1,825
Governance costs	2,700	2,700	2,268
Legal and professional	1,638	1,638	1,662
	<u>7,109</u>	<u>7,109</u>	<u>7,458</u>

Communities United Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

12. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,700</u>	<u>2,268</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	44,000	53,692
Social security costs	–	–
Employer contributions to pension plans	<u>946</u>	<u>1,193</u>
	<u>44,946</u>	<u>54,885</u>

The average head count of employees during the year was 2 (2023: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Charitable activities	–	–
Management and administration	<u>2</u>	<u>2</u>
	<u>2</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £44,000 (2022: £53,692).

14. Trustee remuneration and expenses

The trustees received no remuneration and were not reimbursed for any of their expenses in either year.

Communities United Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

15. Transfers between funds

The restricted funds received for applicable activities are all part contributions towards the overall cost of the project. Any deficit will be met by a transfer from the general fund once the project has been completed.

On the conclusion of any activity, any surpluses within restricted funds are transferred to unrestricted funds following agreement with the funds provider.

16. Tangible fixed assets

	Fixtures and fittings £	Total £
Cost		
At 1 April 2023	184	184
At 31 March 2024	<u>184</u>	<u>184</u>
Depreciation		
At 1 April 2023	184	184
At 31 March 2024	<u>184</u>	<u>184</u>
Carrying amount		
At 31 March 2024	<u>–</u>	<u>–</u>
At 31 March 2023	<u>–</u>	<u>–</u>

17. Debtors

	2024 £	2023 £
Prepayments and accrued income	417	208
Wages and salaries	701	–
	<u>1,118</u>	<u>208</u>

18. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	824	267
Accruals and deferred income	4,327	4,268
Social security and other taxes	628	962
	<u>5,491</u>	<u>5,491</u>

Communities United Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

19. Deferred income

	2024 £	2023 £
At 1 April 2023	-	-
Amount released to income	-	-
Amount deferred in year	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

Deferred income consists of grants for service contracts received in advance.

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £946 (2022: £1,193).

21. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers	At 31 Mar 2024 £
Unrestricted Fund	87,700	175	(23,128)	-	64,747
IT systems	-	-	-	-	-
Greater Manchester project development	-	-	-	-	-
	<u>87,700</u>	<u>175</u>	<u>(23,128)</u>	<u>-</u>	<u>64,747</u>

	At 1 April 2022 £	Income £	Expenditure £	Transfers	At 31 Mar 2023 £
Unrestricted Fund	51,595	9,300	(14,995)	42,200	87,700
IT systems	5,000	-	-	(5,000)	-
Greater Manchester project development	37,200	-	-	(37,200)	-
	<u>93,395</u>	<u>9300</u>	<u>(14,995)</u>	<u>-</u>	<u>87,700</u>

Communities United Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

21. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2023	Income	Expenditure	At 31 Mar 2024
	£	£	£	£
Settle VIC Awards for All	-	9,900	(1,000)	8,900
Sale West Music	2,003	-	(2,003)	-
The Skills and Employment for Women (SEW) Project (formerly TLAG Lottery)	(4,086)	13,830	(20,417)	(10,673)
Ukraine Forever Manchester	-	3,000	(3,000)	-
Awards For All Ukraine	1,000	-	(1,520)	(520)
Ukrainian Groundwork	-	10,000	(10,000)	-
	<u>(1,083)</u>	<u>36,730</u>	<u>(37,940)</u>	<u>(2,293)</u>

	At 1 April 2022	Income	Expenditure	At 31 Mar 2023
	£	£	£	£
KMBC Housing	7,683	-	(7,683)	-
Street Games DSA	4,052	-	(4,052)	-
Sale West Munch Club	151	-	(151)	-
Sale West Gardening Project	1,002	-	(1,002)	-
Sale West Families (Irwell Valley)	17	2,285	(2,302)	-
Sale West Music	5,000	-	(2,997)	2,003
The Skills and Employment for Women (SEW) Project (formerly TLAG Lottery)	(302)	14,481	(18,265)	(4,086)
Kirklees European Social Fund	-	20,000	(20,000)	-
Awards For All Ukraine	-	15,655	(14,655)	(1,000)
Trafford Inclusive Ukraine	-	1,965	(1,965)	-
	<u>17,603</u>	<u>54,386</u>	<u>(73,072)</u>	<u>1,083</u>

Communities United Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

21. Analysis of charitable funds *(continued)*

Settle VIC Awards for All represents funds to work with Settle Victoria Hall in developing a volunteer strategy.

Sale West Music the Music project represents funds to deliver a youth music project in Sale West, Trafford providing weekly music activity sessions for young people aged 10-18.

The Skills and Employment for Women (SEW) Project (formerly TLAG Lottery) The Skills and Employment for Women (SEW) Project represents funds to provide a programme of support to address skills and training deficit for women and families in Thornton Lodge, Crosland Moor and Lockwood.

Ukraine Forever Manchester – monies to support development work with resettled Ukrainian families in Trafford

Awards For All Ukraine Awards For All Ukraine represents monies from the National Lottery to provide training, advice and social support for Ukrainian resettled refugees in Trafford.

Ukrainian Groundwork represents funds to provide training and social activities for Ukrainian children and adults in Sale, Trafford.

Communities United Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	–	–	–
Current assets	68,087	146	68,233
Creditors less than 1 year	(4,265)	(1,514)	(5,779)
Net assets	<u>63,822</u>	<u>(1,368)</u>	<u>62,454</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	–	–	–
Current assets	87,994	4,114	92,108
Creditors less than 1 year	(294)	(5,197)	(5,491)
Net assets	<u>87,700</u>	<u>(1,083)</u>	<u>86,617</u>

23. Related parties

There have been no related party transactions in the year.

The following pages do not form part of the financial statements.

COMMUNITIES UNITED PROJECT
COMPANY LIMITED BY GUARANTEE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2024

	2024	2023
	£	£
INCOMING RESOURCES :		
CHARITABLE ACTIVITIES		
Grants receivable	36,755	58,981
In kind	150	4,675
	36,905	63,656
INVESTMENT INCOME		
Bank interest receivable	-	30
	-	30
TOTAL INCOMING RESOURCES		
	36,905	63,686
COSTS OF CHARITABLE ACTIVITIES		
Direct costs		
Staff wages and salaries	44,946	53,692
Staff pension costs	-	1,193
In kind time	-	4,675
Staff costs	3,653	2,555
Venue hire	2,815	2,150
Activities	1,825	4,837
Equipment	12	2,097
Evaluation and consultancy fees	-	9,411
Support costs		
Insurance	417	709
Printing, postage and stationery	1,098	1,301
Publicity	-	125
Telephone and fax	1,006	825
Legal and professional	4,838	1,662
Sundry expenses	227	200
Subscriptions	232	367
Governance costs		
Independent examination fees	-	2,268
	61,068	88,067
TOTAL RESOURCES EXPENDED		
	61,068	88,067
NET OUTGOING RESOURCES FOR THE YEAR		
	(24,163)	(24,381)

COMMUNITIES UNITED PROJECT

England & Wales - Charity number 1072970

Accounts

COMPANY REGISTRATION NUMBER: 03605016
CHARITY REGISTRATION NUMBER: 1072970

Communities United Project
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2022

**Communities United Project
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2022**

	Pages
Trustees' annual report (incorporating the director's report)	1 to 9
Independent examiner's report to the trustees	10 to 11
Statement of financial activities (including income and expenditure account)	12
Statement of financial position	13 to 14
Notes to the financial statements	15 to 25

Communities United Project

Trustees' Annual Report 2021-2022

Report of the trustees For the year ending March 2022

Foreword

Once more I am privileged to introduce the latest Communities United Project Annual Report, this time for 2021-2022.

Twelve months ago, I started my introduction by noting that it coincided with the onset of the Covid 19 pandemic and now, of course, we are reporting on a further twelve months severely impacted by the consequences of a series of lockdowns affecting communities everywhere.

It is, perhaps, appropriate at this point to remind ourselves of our organisation's name – Communities United – and our *modus operandi* cannot be more clearly defined than it is on page 5: "Trust and relationships are at the heart of how we work. Despite the obstacles of Covid restrictions we created ways to help families with their well-being."

The reports on pages 5-8 of the projects undertaken in this period make for heartening reading, the more so because of the geographical areas covered.

Funding has been particularly difficult to find, given the budgetary constraints of local authorities, and our Project Managers are to be complimented on restricting our deficit to £12,102 compared to £29,811 in the previous 12 months. This leaves almost £111,000 as a healthy reserve.

None of what has been achieved would be possible, of course, without the expertise and commitment of our Project Managers and so I would like to close by expressing, on behalf of the Trustees, sincere appreciation to Lesley and Paul for all their efforts.

Robert Pepper
Chair, Trustees

Report of the trustees

For the year ending March 2022

Trustees' Report (incorporating the Directors' report)

The trustees, who are also directors of the charitable company for the purposes of the Companies Act 2006, present their annual report and the audited financial statements for the year ended 31 March 2022.

This report and the attached accounts comply with all current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice – Accounting and Reporting by Charities.

Reference and Administrative Details

Registered charity name	Communities United Project
Charity registration number	1072970
Company registration number	03605016
Principal and registered office	Alexandra Chambers 32 John William Street Huddersfield HD1 1BG
Trustees	R E Pepper G Beamond E J Berry K Buchanan
Project managers	P Lewis L Steel
Independent examiner	Graham Atkinson FCA Walter Dawson & Son 1 st Floor Unit A4 Old Power Way Lowfields Business Park Elland HX5 9DE
Bankers	National Westminster Bank Plc 8 Market Place Huddersfield HD1 2AL

Report of the trustees

For the year ending March 2022

Charitable Objects

The objects of the charitable company are to promote the benefit of adults and young people who have need of recreation leisure time activity due to their social and economic circumstances in order that their condition of life may be improved.

The charitable company has been established to provide, through sport and recreational activities, informal and formal learning opportunities for young people and adults enabling greater community participation, choice and control of their lives.

We have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Governance

Communities United Project (CUP) is a registered charity and a company limited by guarantee. It is governed by its Memorandum and Articles of Association adopted on 20 July 1998.

A board of trustees appoints the trustees. At every Annual General Meeting, one third of the trustees who are subject to retirement by rotation shall retire from office. The trustees to retire by rotation are the trustees who have been longest in office since their last appointment or reappointment. If the vacancy is not filled, the retiring trustee shall, if willing to act, be deemed to have been reappointed.

Procedures for Induction and Training of Trustees

CUP trustees receive a trustee induction pack as well as a formal induction to the charity. Training and support needs are identified by the board and are provided both internally and externally.

Organisational Structure

Two project managers report to the board of trustees and manage Communities United Project on a day-to-day basis. A team of sessional staff work with the project managers and community volunteers to plan and deliver activities for children and young people.

Report of the trustees For the year ending March 2022

Performance 2021 – 2022

Through funding and support from our partners, Communities United Project has been able to deliver the following during the last year:

Families Together Programme (support from the National Lottery and Irwell Valley Housing Association)

Trust and relationships are at the heart of how we work. Despite the obstacles of Covid restrictions we created ways to help families with their well-being.

Getting to know individuals to build trust was the first step and from here we delivered a range of targeted family support. We adapted our plans as we learned more about the needs and wants of people in the community. Outcomes included changes in knowledge, skills and confidence because people feel more understood and supported. They now feel more able to make realistic changes.

Overview of targeted family support

Worker connects with people through existing community activities and spending time in the community cafe...



and knitting and craft groups.



Focus on people who will benefit from support but would never seek it.



See case studies for details of this.



We design and deliver support that:

- ✓ strengthens family relationships
- ✓ reduces stress
- ✓ builds parents' confidence and skills

Four family craft and play sessions

10 children and seven adults (parents or carers) played and crafted together before sharing a healthy lunch. Sessions were held at the Youth Centre in the last week of the summer holidays.

Family craft day - Feb half term

Forty kids aged three to 14 attended this Saturday event with family members at the community church.

Parenting support - under 11s

Working with Woodhey Primary School on how to plug parents into existing support or develop something new.

Parenting support - teens

Six sessions to help parents set boundaries and understand ideas that will improve their communication with teenagers.

Report of the trustees For the year ending March 2022

Performance 2021 – 2022 (*continued*)

Family Fun in The Park (Sale West) Summer Project

We were approached by Our Sale West as to provide some summer activities as part of the “Park Development” programme. We decided to focus on families e.g. parents had to attend with their children rather than just dropping them off. This would encourage communication between children and their parents/carer and provided an opportunity for them to have space to “play” together as well as talk to other parents and the children could socialise with their peer.

We asked for referrals of any *in need* families from partners. The criteria were purposely left flexible and as a guide we asked referrers to base referrals on: residing on the Sale West estate and either were unemployed, on low income, a single parent or had challenging home circumstances etc. We limited the number of places available (maximum of five families).



What Did We Do?

We explored the park and collected materials to make collages with them. We played some outdoor games such as Hopscotch, Giant Dominos and Quoits. Kite making was a great favourite and the children enjoyed decorating them and then taking them outside to fly.

The children made bracelets for mums, dads and friends There were of course the other "favourites" like Lego, drawing and jewellery making. We also had bird boxes to make and decorate which the children took home to hang in gardens.

We all had lunch and refreshments every day supplied by the Sunshine Café.

Report of the trustees For the year ending March 2022

Performance 2021 – 2022 (*continued*)



Who Attended??

5 families, 7 adults and 11 children attended.

A Big Thankyou To:

Bev and Mandy at the Sunshine Café for the food, Jake at Foundation 92, Our Sale West and Irwell Valley for their support and finally Sally the Squirrel who made a surprise appearance.

Sport & Youth Work – F92

We worked in Partnership with Foundation 92 (Salford City FC Community Programme) to deliver a programme of multi-sport and Youth work sessions on Tuesdays and Wednesdays at Sale West Youth Centre and Multi Use Games Area. We engaged with over 25 young people and averaged 12 attending each session.

Youth leadership

We held a really successful sports festival on 10th February at the Sale West Youth Centre which we delivered in partnership with AOM school with some of their PE students as part of our leadership programme. The Festival was all about team building and all the activities focussed on working together and communication skills. Activities included: Mindfield, Cross The Swamp, Jump Stream, Balloon Volleyball to name a few but they give you a flavour of the activities. 120 children attended from two local primary schools (Firs & Wellfield). As well as getting the young leaders to deliver the festival and the children having a fun time it also promotes the centre to the children and schools alike.

Sale West Music

We gained funding to deliver a youth music project which provides weekly activity sessions for young people aged 10-18 in Sale West, Trafford. It provides enjoyable and attractive activities that young people want. CUPs session leader supports the music making activities and will enable participants to produce a showcase of their work at the end.

Report of the trustees For the year ending March 2022

Covid-19 Response Project and SEW 4 Year Lottery Funded Project

In August 2020 Thornton Lodge Action Group (TLAG - Lead Partner), Crosland Moor Community Learning Centre (CMCLC) & CUP were awarded **National Lottery Covid Response funding** to deliver a programme of support to local BAME residents affected by both the health and economic impacts of the pandemic. This support included delivery of culturally appropriate food parcels and essentials, activities to promote wellbeing, access to benefits and welfare advice and support to volunteer or gain employment. This was the first time the three organisations had worked ‘formally’ together but it is the success in delivery of this initial funding that has led to a further and much larger successful application to the National Lottery Partnership Fund to deliver the **SEW Project**.

This partnership has taken learning from our work with the whole community to develop a project to support unemployed or economically inactive women to learn new skills and be more enterprising.

Our role has been to address the skills deficit of women and families in Thornton Lodge, Crosland Moor and Lockwood focusing on skills, training and volunteering.

We have delivered a training programme including two Paediatric First Aid Courses with 23 unemployed females attending which proved extremely popular and we have more courses planned for Year 2 which has been informed by local residents’ needs.

Risk Management

The trustees have examined the major strategic, business and operational risks which the charitable company faces and confirm that systems have been established to enable regular reports to be produced so that necessary steps can be taken to lessen the risks.

Financial Performance

During the period, Communities United Project had income of £55,865 (including £Nil in kind support – volunteer time) and spent £67,967.

Income has decreased by £10,105 and our costs decreased by £27,814 compared with the same period in 2020/21. Covid support grant income totalled £22,886 in 2021/22 compared with £57,046 in 2020/21.

This has left £110,998 reserves to carry forward, of which £42,200 have been designated to future projects by the trustees and £51,195 are for unrestricted purposes.

Reserves Policy

Communities United Project continues to ensure that it is slowly building up its reserves in order to ensure we can operate with a reserve, which totals 9 months running costs and will cover events such as long-term sickness, maternity leave etc. and so will enable the charity to continue to provide a service in the event of such occurrences.

Investment Policy

The trustees are investing funds in accordance with the Memorandum and Articles of Association.

Report of the trustees

For the year ending March 2022

Statement of Trustees' Responsibilities

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing a trustees' report (incorporating the directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102; the Financial Reporting Standard applicable in the UK (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity's 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 income and expenditure of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- d) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and to 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 or other irregularities.

Small Company Provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

The report was approved by the trustees on 12 January 2023 and signed on their behalf by

.....
R E Pepper
Chair of Trustees

Communities United Project

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Communities United Project

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of Communities United Project ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's 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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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).

Communities United Project

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Communities United Project *(continued)*

Year ended 31 March 2022

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.

Graham Atkinson FCA
Walter Dawson & Son
Independent Examiner

First Floor Offices, Unit A4
Old Power Way
Lowfields Business Park
Elland
HX5 9DE

12 January 2023

Communities United Project
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)

Year ended 31 March 2022

		2022	2021		
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	22,886	–	22,886	57,546
Charitable activities	6	3,005	29,967	32,972	8,394
Investment income	7	7	–	7	30
Total income		<u>25,898</u>	<u>29,967</u>	<u>55,865</u>	<u>65,970</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	(25,711)	–	(25,711)	(63,859)
Expenditure on charitable activities	9,10	(5,186)	(37,070)	(42,256)	(31,922)
Total expenditure		<u>(30,897)</u>	<u>(37,070)</u>	<u>(67,967)</u>	<u>(95,781)</u>
Net expenditure and net movement in funds					
		<u>(4,999)</u>	<u>(7,103)</u>	<u>(12,102)</u>	<u>(29,811)</u>
Reconciliation of funds					
Total funds brought forward		98,394	24,706	123,100	152,911
Total funds carried forward		<u>93,395</u>	<u>17,603</u>	<u>110,998</u>	<u>123,100</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 15 to 25 form part of these financial statements.

Communities United Project

Company Limited by Guarantee

Statement of Financial Position

31 March 2022

	Note	2022 £	£	2021 £	£
Fixed assets					
Tangible fixed assets	17		–		–
Current assets					
Debtors	18	293		6,531	
Cash at bank and in hand		<u>116,046</u>		<u>140,156</u>	
		116,339		146,687	
Creditors: amounts falling due within one year	19	<u>5,341</u>		<u>23,587</u>	
Net current assets			110,998		123,100
Total assets less current liabilities			110,998		123,100
Net assets			110,998		123,100
Funds of the charity					
Restricted funds			17,603		24,706
Unrestricted funds			<u>93,395</u>		<u>98,394</u>
Total charity funds	22		110,998		123,100

For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements 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 financial statements.

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

The statement of financial position
continues on the following page.

The notes on pages 15 to 25 form part of these financial statements.

Communities United Project
Company Limited by Guarantee
Statement of Financial Position *(continued)*

31 March 2022

These financial statements were approved by the board of trustees and authorised for issue on 12 January 2023, and are signed on behalf of the board by:

R E Pepper
Trustee

Company Registration Number: 03605016

Charity Registration Number: 1072970

The notes on pages 15 to 25 form part of these financial statements.

Communities United Project

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Alexandra Chambers, 32 John William Street, Huddersfield, HD1 1BG.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

Communities United Project meets the definition of a public benefit entity under FRS 102. The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The trustees have taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 from including a cash flow statement in the financial statements.

Judgements and key sources of estimation uncertainty

The most significant areas of adjustment and key assumptions that affect items in the accounts are to do with the uncertainty as to the level of grants which will be received in the future.

Fund accounting

Funds held by the charitable company are either:

- Unrestricted funds - these are funds that can be used in accordance with the charitable objects at the discretion of the trustees.
- Designated funds are unrestricted funds earmarked by the trustees for particular purposes. Transfers to or from the designated fund are at the trustees' discretion.
- Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charitable company. Restrictions arise when specified by the donor.

Communities United Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Grant and other income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as restricted funds unless there is no contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as unrestricted.
- income from donated facilities and services is measured at fair value and is recognised in the accounts when received if the value can be reliably measured.
- investment income is recognised in the accounts when receivable.

Resources expended

Resources expended are included gross, inclusive of irrecoverable VAT, in the Statement of Financial Activities on an accruals basis.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

Governance costs include independent examination fees.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	=	25% reducing balance
Computer equipment	=	20% straight line

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity such as a deposit or similar account.

Communities United Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount allowing for any trade discounts due.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

For all financial assets that are individually significant, these are assessed individually for impairment.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The charitable company is a company limited by guarantee and has no share capital. In the event of winding-up the liability of each member is limited to £10.

Communities United Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Donations	–	–	500	500
Grants				
Covid business grant	–	–	10,000	10,000
CJRS government grant	22,886	22,886	47,046	47,046
	<u>22,886</u>	<u>22,886</u>	<u>57,546</u>	<u>57,546</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grants receivable	640	29,967	30,607
In kind	–	–	–
Services	2,365	–	2,365
	<u>3,005</u>	<u>29,967</u>	<u>32,972</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Grants receivable	2,800	4,024	6,824
In kind	–	1,570	1,570
	<u>2,800</u>	<u>5,594</u>	<u>8,394</u>

There were no in kind services during 2021/22. In kind services during 2020/21 comprised volunteer time and donated sports equipment.

7. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	7	7	30	30

8. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Costs of raising donations and legacies - Grants receivable	25,711	25,711	63,859	63,859

Communities United Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Youth activity programmes	65	34,916	34,981
Support costs	5,121	2,154	7,275
	<u>5,186</u>	<u>37,070</u>	<u>42,256</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Youth activity programmes	283	19,580	19,863
Support costs	96	11,963	12,059
	<u>379</u>	<u>31,543</u>	<u>31,922</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total funds 2021 £
Youth activity programmes	34,981	4,143	39,124	28,790
Governance costs	—	3,132	3,132	3,132
	<u>34,981</u>	<u>7,275</u>	<u>42,256</u>	<u>31,922</u>

11. Analysis of support costs

	Youth activity programmes £	Total 2022 £	Total 2021 £
Premises	(219)	(219)	4,670
Communications and IT	2,125	2,125	1,483
General office	1,006	1,006	950
Governance costs	3,132	3,132	3,132
Travelling expenses	—	—	(15)
Legal and professional	1,231	1,231	1,743
Depreciation	—	—	96
	<u>7,275</u>	<u>7,275</u>	<u>12,059</u>

Communities United Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

12. Net (expenditure)/income

Net expenditure is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	–	96

13. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>3,132</u>	<u>3,132</u>

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	53,348	70,448
Social security costs	481	3,291
Employer contributions to pension plans	1,130	1,738
	<u>54,959</u>	<u>75,477</u>

The average head count of employees during the year was 2 (2021: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Charitable activities	–	–
Management and administration	2	2
	<u>2</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £51,771 (2021: £75,429).

15. Trustee remuneration and expenses

The trustees received no remuneration and were not reimbursed for any of their expenses in either year.

Communities United Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

16. Transfers between funds

The restricted funds received for applicable activities are all part contributions towards the overall cost of the project. Any deficit will be met by a transfer from the general fund once the project has been completed.

On the conclusion of any activity, any surpluses within restricted funds are transferred to unrestricted funds following agreement with the funds provider.

17. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 April 2021	3,092	19,031	22,123
Disposals	(2,908)	(19,031)	(21,939)
At 31 March 2022	<u>184</u>	<u>–</u>	<u>184</u>
Depreciation			
At 1 April 2021	3,092	19,031	22,123
Disposals	(2,908)	(19,031)	(21,939)
At 31 March 2022	<u>184</u>	<u>–</u>	<u>184</u>
Carrying amount			
At 31 March 2022	<u>–</u>	<u>–</u>	<u>–</u>
At 31 March 2021	<u>–</u>	<u>–</u>	<u>–</u>

18. Debtors

	2022 £	2021 £
Prepayments and accrued income	<u>293</u>	<u>6,531</u>

19. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	–	2,383
Accruals and deferred income	4,722	19,393
Social security and other taxes	619	1,811
	<u>5,341</u>	<u>23,587</u>

Communities United Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

20. Deferred income

	2022	2021
	£	£
At 1 April 2021	13,680	–
Amount released to income	(13,680)	–
Amount deferred in year	–	13,680
	<u>–</u>	<u>13,680</u>

Deferred income consists of grants for service contracts received in advance.

21. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,130 (2021: £1,738).

22. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021	Income	Expenditure	At 31 Mar 2022
	£	£	£	£
Unrestricted Fund	56,194	25,898	(30,897)	51,195
IT systems	5,000	–	–	5,000
Greater Manchester project development	37,200	–	–	37,200
	<u>98,394</u>	<u>25,898</u>	<u>(30,897)</u>	<u>93,395</u>

	At 1 April 2020	Income	Expenditure	At 31 Mar 2021
	£	£	£	£
Unrestricted Fund	60,056	60,376	(64,238)	56,194
IT systems	5,000	–	–	5,000
Greater Manchester project development	37,200	–	–	37,200
	<u>102,256</u>	<u>60,376</u>	<u>(64,238)</u>	<u>98,394</u>

The trustees have designated funds towards a new computer system and staff and associated office costs towards the development of new projects in the Greater Manchester area.

Communities United Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

22. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2021	Income	Expenditure	At 31 Mar 2022
	£	£	£	£
KMBC Housing	8,748	–	(1,065)	7,683
Street Games DSA	3,780	4,000	(3,728)	4,052
Sale West Munch Club	176	–	(25)	151
Sale West Gardening Project	2,002	–	(1,000)	1,002
Sale West Families (Irwell Valley)	10,000	–	(9,983)	17
Sale West Music	–	5,000	–	5,000
Awards 4 All Families Together	–	9,680	(9,680)	–
TL Covid Response	–	2,880	(2,880)	–
The Skills and Employment for Women (SEW) Project (formerly TLAG Lottery)	–	8,407	(8,709)	(302)
	<u>24,706</u>	<u>29,967</u>	<u>(37,070)</u>	<u>17,603</u>

	At 1 April 2020	Income	Expenditure	At 31 Mar 2021
	£	£	£	£
KMBC Housing	10,179	–	(1,431)	8,748
Street Games	2,820	960	–	3,780
Sport England	2,987	–	(2,987)	–
Fit & Fed (Munch Club)	–	6,570	(6,570)	–
PCC	1,650	–	(1,650)	–
Sale West Munch Club	564	–	(388)	176
Sale West Gardening Project	2,500	–	(498)	2,002
Sale West Families (Irwell Valley)	11,936	(1,936)	–	10,000
Community Activator Scheme (CAS)	13,017	–	(13,017)	–
Sale West Activators Team	4,181	–	(4,181)	–
Sale West Park	821	–	(821)	–
	<u>50,655</u>	<u>5,594</u>	<u>(31,543)</u>	<u>24,706</u>

Communities United Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

22. Analysis of charitable funds *(continued)*

The Kirklees Neighbourhood Housing Fund represents monies towards youth activity programmes across identified areas within Kirklees.

The Street Games DSA fund provides support and advice on behalf of Street Games to organisations who are delivering doorstep sport activity funded by Street Games.

Sale West -

The Munch Club represented funds to run holiday activities such as arts, crafts, sports and games for children aged 5-11 years old alongside the provision of daily healthy hot meals.

The Community Gardening Project represented funds providing a community garden where local residents, both children and adults, can grow their own vegetables in Sale West working with primary school children.

The Families Project (Irwell Valley) represented funds to provide summer activities as part of a "Park Development" programme. Activities such as outdoor games were enjoyed in the park by 5 families which included 7 adults and 11 children.

The Music project represents funds which provide weekly music activity sessions for young people aged 10-18 in Sale West, Trafford.

The Awards for All Families Together represents funding from the National Lottery Awards for All programme to support work to organise targeted support for local families in need, including wellbeing, provision of food, address basic welfare needs, support parenting skills and deliver activities for local children and families.

The TL Covid Response project represents monies awarded by the National Lottery Covid Response programme to deliver a programme of support to local BAME residents affected by both the health and economic impacts of the pandemic. It was a pilot partnership project involving Thornton Lodge Action Group (TLAG) (lead partner), Crosland Moor Community Learning Centre (CMCLC) and CUP.

The Skills and Employment for Women (SEW) Project (formerly TLAG Lottery) represents funding from the National Lottery Partnership fund to support unemployed or economically inactive women to learn new skills and be more enterprising.

Communities United Project
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2022

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	–	–	–
Current assets	96,179	20,160	116,339
Creditors less than 1 year	(2,784)	(2,557)	(5,341)
Net assets	<u>93,395</u>	<u>17,603</u>	<u>110,998</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	–	–	–
Current assets	99,797	46,890	146,687
Creditors less than 1 year	(1,403)	(22,184)	(23,587)
Net assets	<u>98,394</u>	<u>24,706</u>	<u>123,100</u>

24. Related parties

There have been no related party transactions in the year

COMMUNITIES UNITED PROJECT

England & Wales - Charity number 1072970

Accounts

COMPANY REGISTRATION NUMBER: 03605016
CHARITY REGISTRATION NUMBER: 1072970

Communities United Project
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2022

**Communities United Project
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2022**

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Trustees' annual report (incorporating the director's report)	1 to 9
Independent examiner's report to the trustees	10 to 11
Statement of financial activities (including income and expenditure account)	12
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Communities United Project

Trustees' Annual Report 2021-2022

Report of the trustees For the year ending March 2022

Foreword

Once more I am privileged to introduce the latest Communities United Project Annual Report, this time for 2021-2022.

Twelve months ago, I started my introduction by noting that it coincided with the onset of the Covid 19 pandemic and now, of course, we are reporting on a further twelve months severely impacted by the consequences of a series of lockdowns affecting communities everywhere.

It is, perhaps, appropriate at this point to remind ourselves of our organisation's name – Communities United – and our *modus operandi* cannot be more clearly defined than it is on page 5: "Trust and relationships are at the heart of how we work. Despite the obstacles of Covid restrictions we created ways to help families with their well-being."

The reports on pages 5-8 of the projects undertaken in this period make for heartening reading, the more so because of the geographical areas covered.

Funding has been particularly difficult to find, given the budgetary constraints of local authorities, and our Project Managers are to be complimented on restricting our deficit to £12,102 compared to £29,811 in the previous 12 months. This leaves almost £111,000 as a healthy reserve.

None of what has been achieved would be possible, of course, without the expertise and commitment of our Project Managers and so I would like to close by expressing, on behalf of the Trustees, sincere appreciation to Lesley and Paul for all their efforts.

Robert Pepper
Chair, Trustees

Report of the trustees

For the year ending March 2022

Trustees' Report (incorporating the Directors' report)

The trustees, who are also directors of the charitable company for the purposes of the Companies Act 2006, present their annual report and the audited financial statements for the year ended 31 March 2022.

This report and the attached accounts comply with all current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice – Accounting and Reporting by Charities.

Reference and Administrative Details

Registered charity name	Communities United Project
Charity registration number	1072970
Company registration number	03605016
Principal and registered office	Alexandra Chambers 32 John William Street Huddersfield HD1 1BG
Trustees	R E Pepper G Beamond E J Berry K Buchanan
Project managers	P Lewis L Steel
Independent examiner	Graham Atkinson FCA Walter Dawson & Son 1 st Floor Unit A4 Old Power Way Lowfields Business Park Elland HX5 9DE
Bankers	National Westminster Bank Plc 8 Market Place Huddersfield HD1 2AL

Report of the trustees

For the year ending March 2022

Charitable Objects

The objects of the charitable company are to promote the benefit of adults and young people who have need of recreation leisure time activity due to their social and economic circumstances in order that their condition of life may be improved.

The charitable company has been established to provide, through sport and recreational activities, informal and formal learning opportunities for young people and adults enabling greater community participation, choice and control of their lives.

We have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Governance

Communities United Project (CUP) is a registered charity and a company limited by guarantee. It is governed by its Memorandum and Articles of Association adopted on 20 July 1998.

A board of trustees appoints the trustees. At every Annual General Meeting, one third of the trustees who are subject to retirement by rotation shall retire from office. The trustees to retire by rotation are the trustees who have been longest in office since their last appointment or reappointment. If the vacancy is not filled, the retiring trustee shall, if willing to act, be deemed to have been reappointed.

Procedures for Induction and Training of Trustees

CUP trustees receive a trustee induction pack as well as a formal induction to the charity. Training and support needs are identified by the board and are provided both internally and externally.

Organisational Structure

Two project managers report to the board of trustees and manage Communities United Project on a day-to-day basis. A team of sessional staff work with the project managers and community volunteers to plan and deliver activities for children and young people.

Report of the trustees For the year ending March 2022

Performance 2021 – 2022

Through funding and support from our partners, Communities United Project has been able to deliver the following during the last year:

Families Together Programme (support from the National Lottery and Irwell Valley Housing Association)

Trust and relationships are at the heart of how we work. Despite the obstacles of Covid restrictions we created ways to help families with their well-being.

Getting to know individuals to build trust was the first step and from here we delivered a range of targeted family support. We adapted our plans as we learned more about the needs and wants of people in the community. Outcomes included changes in knowledge, skills and confidence because people feel more understood and supported. They now feel more able to make realistic changes.

Overview of targeted family support

Worker connects with people through existing community activities and spending time in the community cafe...



and knitting and craft groups.



Focus on people who will benefit from support but would never seek it.

See case studies for details of this.



We design and deliver support that:

- ✓ strengthens family relationships
- ✓ reduces stress
- ✓ builds parents' confidence and skills

Four family craft and play sessions

10 children and seven adults (parents or carers) played and crafted together before sharing a healthy lunch. Sessions were held at the Youth Centre in the last week of the summer holidays.

Family craft day - Feb half term

Forty kids aged three to 14 attended this Saturday event with family members at the community church.

Parenting support - under 11s

Working with Woodhey Primary School on how to plug parents into existing support or develop something new.

Parenting support - teens

Six sessions to help parents set boundaries and understand ideas that will improve their communication with teenagers.

Report of the trustees

For the year ending March 2022

Performance 2021 – 2022 (*continued*)

Family Fun in The Park (Sale West) Summer Project

We were approached by Our Sale West as to provide some summer activities as part of the “Park Development” programme. We decided to focus on families e.g. parents had to attend with their children rather than just dropping them off. This would encourage communication between children and their parents/carer and provided an opportunity for them to have space to “play” together as well as talk to other parents and the children could socialise with their peer.

We asked for referrals of any *in need* families from partners. The criteria were purposely left flexible and as a guide we asked referrers to base referrals on: residing on the Sale West estate and either were unemployed, on low income, a single parent or had challenging home circumstances etc. We limited the number of places available (maximum of five families).



What Did We Do?

We explored the park and collected materials to make collages with them. We played some outdoor games such as Hopscotch, Giant Dominos and Quoits. Kite making was a great favourite and the children enjoyed decorating them and then taking them outside to fly.

The children made bracelets for mums, dads and friends There were of course the other "favourites" like Lego, drawing and jewellery making. We also had bird boxes to make and decorate which the children took home to hang in gardens.

We all had lunch and refreshments every day supplied by the Sunshine Café.

Report of the trustees For the year ending March 2022

Performance 2021 – 2022 (*continued*)



Who Attended??

5 families, 7 adults and 11 children attended.

A Big Thankyou To:

Bev and Mandy at the Sunshine Café for the food, Jake at Foundation 92, Our Sale West and Irwell Valley for their support and finally Sally the Squirrel who made a surprise appearance.

Sport & Youth Work – F92

We worked in Partnership with Foundation 92 (Salford City FC Community Programme) to deliver a programme of multi-sport and Youth work sessions on Tuesdays and Wednesdays at Sale West Youth Centre and Multi Use Games Area. We engaged with over 25 young people and averaged 12 attending each session.

Youth leadership

We held a really successful sports festival on 10th February at the Sale West Youth Centre which we delivered in partnership with AOM school with some of their PE students as part of our leadership programme. The Festival was all about team building and all the activities focussed on working together and communication skills. Activities included: Mindfield, Cross The Swamp, Jump Stream, Balloon Volleyball to name a few but they give you a flavour of the activities. 120 children attended from two local primary schools (Firs & Wellfield). As well as getting the young leaders to deliver the festival and the children having a fun time it also promotes the centre to the children and schools alike.

Sale West Music

We gained funding to deliver a youth music project which provides weekly activity sessions for young people aged 10-18 in Sale West, Trafford. It provides enjoyable and attractive activities that young people want. CUPs session leader supports the music making activities and will enable participants to produce a showcase of their work at the end.

Report of the trustees For the year ending March 2022

Covid-19 Response Project and SEW 4 Year Lottery Funded Project

In August 2020 Thornton Lodge Action Group (TLAG - Lead Partner), Crosland Moor Community Learning Centre (CMCLC) & CUP were awarded **National Lottery Covid Response funding** to deliver a programme of support to local BAME residents affected by both the health and economic impacts of the pandemic. This support included delivery of culturally appropriate food parcels and essentials, activities to promote wellbeing, access to benefits and welfare advice and support to volunteer or gain employment. This was the first time the three organisations had worked ‘formally’ together but it is the success in delivery of this initial funding that has led to a further and much larger successful application to the National Lottery Partnership Fund to deliver the **SEW Project**.

This partnership has taken learning from our work with the whole community to develop a project to support unemployed or economically inactive women to learn new skills and be more enterprising.

Our role has been to address the skills deficit of women and families in Thornton Lodge, Crosland Moor and Lockwood focusing on skills, training and volunteering.

We have delivered a training programme including two Paediatric First Aid Courses with 23 unemployed females attending which proved extremely popular and we have more courses planned for Year 2 which has been informed by local residents’ needs.

Risk Management

The trustees have examined the major strategic, business and operational risks which the charitable company faces and confirm that systems have been established to enable regular reports to be produced so that necessary steps can be taken to lessen the risks.

Financial Performance

During the period, Communities United Project had income of £55,865 (including £Nil in kind support – volunteer time) and spent £67,967.

Income has decreased by £10,105 and our costs decreased by £27,814 compared with the same period in 2020/21. Covid support grant income totalled £22,886 in 2021/22 compared with £57,046 in 2020/21.

This has left £110,998 reserves to carry forward, of which £42,200 have been designated to future projects by the trustees and £51,195 are for unrestricted purposes.

Reserves Policy

Communities United Project continues to ensure that it is slowly building up its reserves in order to ensure we can operate with a reserve, which totals 9 months running costs and will cover events such as long-term sickness, maternity leave etc. and so will enable the charity to continue to provide a service in the event of such occurrences.

Investment Policy

The trustees are investing funds in accordance with the Memorandum and Articles of Association.

Report of the trustees

For the year ending March 2022

Statement of Trustees' Responsibilities

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing a trustees' report (incorporating the directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102; the Financial Reporting Standard applicable in the UK (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity's 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 income and expenditure of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- d) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and to 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 or other irregularities.

Small Company Provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

The report was approved by the trustees on 12 January 2023 and signed on their behalf by

.....
R E Pepper
Chair of Trustees

Communities United Project

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Communities United Project

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of Communities United Project ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's 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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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).

Communities United Project

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Communities United Project *(continued)*

Year ended 31 March 2022

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.

Graham Atkinson FCA
Walter Dawson & Son
Independent Examiner

First Floor Offices, Unit A4
Old Power Way
Lowfields Business Park
Elland
HX5 9DE

12 January 2023

Communities United Project
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)

Year ended 31 March 2022

		2022	2021		
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	22,886	–	22,886	57,546
Charitable activities	6	3,005	29,967	32,972	8,394
Investment income	7	7	–	7	30
Total income		<u>25,898</u>	<u>29,967</u>	<u>55,865</u>	<u>65,970</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	(25,711)	–	(25,711)	(63,859)
Expenditure on charitable activities	9,10	(5,186)	(37,070)	(42,256)	(31,922)
Total expenditure		<u>(30,897)</u>	<u>(37,070)</u>	<u>(67,967)</u>	<u>(95,781)</u>
Net expenditure and net movement in funds					
		<u>(4,999)</u>	<u>(7,103)</u>	<u>(12,102)</u>	<u>(29,811)</u>
Reconciliation of funds					
Total funds brought forward		98,394	24,706	123,100	152,911
Total funds carried forward		<u>93,395</u>	<u>17,603</u>	<u>110,998</u>	<u>123,100</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 15 to 25 form part of these financial statements.

Communities United Project

Company Limited by Guarantee

Statement of Financial Position

31 March 2022

	Note	2022 £	£	2021 £	£
Fixed assets					
Tangible fixed assets	17		–		–
Current assets					
Debtors	18	293		6,531	
Cash at bank and in hand		<u>116,046</u>		<u>140,156</u>	
		116,339		146,687	
Creditors: amounts falling due within one year	19	<u>5,341</u>		<u>23,587</u>	
Net current assets			110,998		123,100
Total assets less current liabilities			110,998		123,100
Net assets			110,998		123,100
Funds of the charity					
Restricted funds			17,603		24,706
Unrestricted funds			<u>93,395</u>		<u>98,394</u>
Total charity funds	22		110,998		123,100

For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements 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 financial statements.

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

The statement of financial position
continues on the following page.

The notes on pages 15 to 25 form part of these financial statements.

Communities United Project
Company Limited by Guarantee
Statement of Financial Position *(continued)*

31 March 2022

These financial statements were approved by the board of trustees and authorised for issue on 12 January 2023, and are signed on behalf of the board by:

R E Pepper
Trustee

Company Registration Number: 03605016

Charity Registration Number: 1072970

The notes on pages 15 to 25 form part of these financial statements.

Communities United Project

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Alexandra Chambers, 32 John William Street, Huddersfield, HD1 1BG.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

Communities United Project meets the definition of a public benefit entity under FRS 102. The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The trustees have taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 from including a cash flow statement in the financial statements.

Judgements and key sources of estimation uncertainty

The most significant areas of adjustment and key assumptions that affect items in the accounts are to do with the uncertainty as to the level of grants which will be received in the future.

Fund accounting

Funds held by the charitable company are either:

- Unrestricted funds - these are funds that can be used in accordance with the charitable objects at the discretion of the trustees.
- Designated funds are unrestricted funds earmarked by the trustees for particular purposes. Transfers to or from the designated fund are at the trustees' discretion.
- Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charitable company. Restrictions arise when specified by the donor.

Communities United Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Grant and other income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as restricted funds unless there is no contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as unrestricted.
- income from donated facilities and services is measured at fair value and is recognised in the accounts when received if the value can be reliably measured.
- investment income is recognised in the accounts when receivable.

Resources expended

Resources expended are included gross, inclusive of irrecoverable VAT, in the Statement of Financial Activities on an accruals basis.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

Governance costs include independent examination fees.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	=	25% reducing balance
Computer equipment	=	20% straight line

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity such as a deposit or similar account.

Communities United Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount allowing for any trade discounts due.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

For all financial assets that are individually significant, these are assessed individually for impairment.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The charitable company is a company limited by guarantee and has no share capital. In the event of winding-up the liability of each member is limited to £10.

Communities United Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Donations	–	–	500	500
Grants				
Covid business grant	–	–	10,000	10,000
CJRS government grant	22,886	22,886	47,046	47,046
	<u>22,886</u>	<u>22,886</u>	<u>57,546</u>	<u>57,546</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grants receivable	640	29,967	30,607
In kind	–	–	–
Services	2,365	–	2,365
	<u>3,005</u>	<u>29,967</u>	<u>32,972</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Grants receivable	2,800	4,024	6,824
In kind	–	1,570	1,570
	<u>2,800</u>	<u>5,594</u>	<u>8,394</u>

There were no in kind services during 2021/22. In kind services during 2020/21 comprised volunteer time and donated sports equipment.

7. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	7	7	30	30

8. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Costs of raising donations and legacies - Grants receivable	25,711	25,711	63,859	63,859

Communities United Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Youth activity programmes	65	34,916	34,981
Support costs	5,121	2,154	7,275
	<u>5,186</u>	<u>37,070</u>	<u>42,256</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Youth activity programmes	283	19,580	19,863
Support costs	96	11,963	12,059
	<u>379</u>	<u>31,543</u>	<u>31,922</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total funds 2021 £
Youth activity programmes	34,981	4,143	39,124	28,790
Governance costs	—	3,132	3,132	3,132
	<u>34,981</u>	<u>7,275</u>	<u>42,256</u>	<u>31,922</u>

11. Analysis of support costs

	Youth activity programmes £	Total 2022 £	Total 2021 £
Premises	(219)	(219)	4,670
Communications and IT	2,125	2,125	1,483
General office	1,006	1,006	950
Governance costs	3,132	3,132	3,132
Travelling expenses	—	—	(15)
Legal and professional	1,231	1,231	1,743
Depreciation	—	—	96
	<u>7,275</u>	<u>7,275</u>	<u>12,059</u>

Communities United Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

12. Net (expenditure)/income

Net expenditure is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	–	96

13. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	3,132	3,132

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	53,348	70,448
Social security costs	481	3,291
Employer contributions to pension plans	1,130	1,738
	<u>54,959</u>	<u>75,477</u>

The average head count of employees during the year was 2 (2021: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Charitable activities	–	–
Management and administration	2	2
	<u>2</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £51,771 (2021: £75,429).

15. Trustee remuneration and expenses

The trustees received no remuneration and were not reimbursed for any of their expenses in either year.

Communities United Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

16. Transfers between funds

The restricted funds received for applicable activities are all part contributions towards the overall cost of the project. Any deficit will be met by a transfer from the general fund once the project has been completed.

On the conclusion of any activity, any surpluses within restricted funds are transferred to unrestricted funds following agreement with the funds provider.

17. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 April 2021	3,092	19,031	22,123
Disposals	(2,908)	(19,031)	(21,939)
At 31 March 2022	<u>184</u>	<u>-</u>	<u>184</u>
Depreciation			
At 1 April 2021	3,092	19,031	22,123
Disposals	(2,908)	(19,031)	(21,939)
At 31 March 2022	<u>184</u>	<u>-</u>	<u>184</u>
Carrying amount			
At 31 March 2022	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2021	<u>-</u>	<u>-</u>	<u>-</u>

18. Debtors

	2022 £	2021 £
Prepayments and accrued income	<u>293</u>	<u>6,531</u>

19. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	-	2,383
Accruals and deferred income	4,722	19,393
Social security and other taxes	619	1,811
	<u>5,341</u>	<u>23,587</u>

Communities United Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

20. Deferred income

	2022	2021
	£	£
At 1 April 2021	13,680	–
Amount released to income	(13,680)	–
Amount deferred in year	–	13,680
	<u>–</u>	<u>13,680</u>

Deferred income consists of grants for service contracts received in advance.

21. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,130 (2021: £1,738).

22. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021	Income	Expenditure	At 31 Mar 2022
	£	£	£	£
Unrestricted Fund	56,194	25,898	(30,897)	51,195
IT systems	5,000	–	–	5,000
Greater Manchester project development	37,200	–	–	37,200
	<u>98,394</u>	<u>25,898</u>	<u>(30,897)</u>	<u>93,395</u>

	At 1 April 2020	Income	Expenditure	At 31 Mar 2021
	£	£	£	£
Unrestricted Fund	60,056	60,376	(64,238)	56,194
IT systems	5,000	–	–	5,000
Greater Manchester project development	37,200	–	–	37,200
	<u>102,256</u>	<u>60,376</u>	<u>(64,238)</u>	<u>98,394</u>

The trustees have designated funds towards a new computer system and staff and associated office costs towards the development of new projects in the Greater Manchester area.

Communities United Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

22. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2021	Income	Expenditure	At 31 Mar 2022
	£	£	£	£
KMBC Housing	8,748	–	(1,065)	7,683
Street Games DSA	3,780	4,000	(3,728)	4,052
Sale West Munch Club	176	–	(25)	151
Sale West Gardening Project	2,002	–	(1,000)	1,002
Sale West Families (Irwell Valley)	10,000	–	(9,983)	17
Sale West Music	–	5,000	–	5,000
Awards 4 All Families Together	–	9,680	(9,680)	–
TL Covid Response	–	2,880	(2,880)	–
The Skills and Employment for Women (SEW) Project (formerly TLAG Lottery)	–	8,407	(8,709)	(302)
	<u>24,706</u>	<u>29,967</u>	<u>(37,070)</u>	<u>17,603</u>

	At 1 April 2020	Income	Expenditure	At 31 Mar 2021
	£	£	£	£
KMBC Housing	10,179	–	(1,431)	8,748
Street Games	2,820	960	–	3,780
Sport England	2,987	–	(2,987)	–
Fit & Fed (Munch Club)	–	6,570	(6,570)	–
PCC	1,650	–	(1,650)	–
Sale West Munch Club	564	–	(388)	176
Sale West Gardening Project	2,500	–	(498)	2,002
Sale West Families (Irwell Valley)	11,936	(1,936)	–	10,000
Community Activator Scheme (CAS)	13,017	–	(13,017)	–
Sale West Activators Team	4,181	–	(4,181)	–
Sale West Park	821	–	(821)	–
	<u>50,655</u>	<u>5,594</u>	<u>(31,543)</u>	<u>24,706</u>

Communities United Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

22. Analysis of charitable funds *(continued)*

The Kirklees Neighbourhood Housing Fund represents monies towards youth activity programmes across identified areas within Kirklees.

The Street Games DSA fund provides support and advice on behalf of Street Games to organisations who are delivering doorstep sport activity funded by Street Games.

Sale West -

The Munch Club represented funds to run holiday activities such as arts, crafts, sports and games for children aged 5-11 years old alongside the provision of daily healthy hot meals.

The Community Gardening Project represented funds providing a community garden where local residents, both children and adults, can grow their own vegetables in Sale West working with primary school children.

The Families Project (Irwell Valley) represented funds to provide summer activities as part of a “Park Development” programme. Activities such as outdoor games were enjoyed in the park by 5 families which included 7 adults and 11 children.

The Music project represents funds which provide weekly music activity sessions for young people aged 10-18 in Sale West, Trafford.

The Awards for All Families Together represents funding from the National Lottery Awards for All programme to support work to organise targeted support for local families in need, including wellbeing, provision of food, address basic welfare needs, support parenting skills and deliver activities for local children and families.

The TL Covid Response project represents monies awarded by the National Lottery Covid Response programme to deliver a programme of support to local BAME residents affected by both the health and economic impacts of the pandemic. It was a pilot partnership project involving Thornton Lodge Action Group (TLAG) (lead partner), Crosland Moor Community Learning Centre (CMCLC) and CUP.

The Skills and Employment for Women (SEW) Project (formerly TLAG Lottery) represents funding from the National Lottery Partnership fund to support unemployed or economically inactive women to learn new skills and be more enterprising.

Communities United Project
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2022

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	–	–	–
Current assets	96,179	20,160	116,339
Creditors less than 1 year	(2,784)	(2,557)	(5,341)
Net assets	<u>93,395</u>	<u>17,603</u>	<u>110,998</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	–	–	–
Current assets	99,797	46,890	146,687
Creditors less than 1 year	(1,403)	(22,184)	(23,587)
Net assets	<u>98,394</u>	<u>24,706</u>	<u>123,100</u>

24. Related parties

There have been no related party transactions in the year

COMMUNITIES UNITED PROJECT

England & Wales - Charity number 1072970

Accounts

COMPANY REGISTRATION NUMBER: 03605016
CHARITY REGISTRATION NUMBER: 1072970

Communities United Project
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2021

**Communities United Project
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2021**

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Trustees' annual report (incorporating the director's report)	1 to 8
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Statement of financial activities (including income and expenditure account)	11
Statement of financial position	12 to 13
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Communities United Project

Trustees' Annual Report 2020-2021

Report of the trustees For the year ending March 2021

Foreword

Once more I am privileged to introduce the latest Communities United Project Annual Report, this time for 2020-2021.

It is timely to note that the financial year ends in March and so this report starts with the onset of the Covid 19 pandemic and is totally impacted by the consequences of a series of lockdowns.

Our Project Managers discuss this in some detail on page 5, which includes the following key comments: “the pandemic has created acute financial difficulty for CUP” – “But...we remain committed to responding to the heightened levels of need”.

Both income and expenditure have been reduced but the former more so, resulting in a deficit of £29,811.

The second key comment is exemplified on page 6 with a description of the Fit & Fed Club, which makes for some heartening reading.

I usually close by expressing, on behalf of the Trustees, sincere appreciation to Lesley and Paul and their staff but this has to be magnified this year for the way in which they have coped with unprecedented challenges.

Robert Pepper
Chair, Trustees

Report of the trustees

For the year ending March 2021

Trustees' Report (incorporating the Directors' report)

The trustees, who are also directors of the charitable company for the purposes of the Companies Act 2006, present their annual report and the audited financial statements for the year ended 31 March 2021.

This report and the attached accounts comply with all current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice – Accounting and Reporting by Charities.

Reference and Administrative Details

Registered charity name	Communities United Project	
Charity registration number	1072970	
Company registration number	03605016	
Principal and registered office	Alexandra Chambers 32 John William Street Huddersfield HD1 1BG	
Trustees	R E Pepper P R Joyce G Beamond J C Midgley E J Berry K Buchanan	Resigned 04/01/2021 Resigned 04/01/2021 Appointed 26/01/2021
Project managers	P Lewis L Steel	
Independent examiner	Graham Atkinson FCA Walter Dawson & Son 1 st Floor Unit A4 Old Power Way Lowfields Business Park Elland HX5 9DE	
Bankers	National Westminster Bank Plc 8 Market Place Huddersfield HD1 2AL	

Report of the trustees

For the year ending March 2021

Charitable Objects

The objects of the charitable company are to promote the benefit of adults and young people who have need of recreation leisure time activity due to their social and economic circumstances in order that their condition of life may be improved.

The charitable company has been established to provide, through sport and recreational activities, informal and formal learning opportunities for young people and adults enabling greater community participation, choice and control of their lives.

We have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Governance

Communities United Project (CUP) is a registered charity and a company limited by guarantee. It is governed by its Memorandum and Articles of Association adopted on 20 July 1998.

A board of trustees appoints the trustees. At every Annual General Meeting, one third of the trustees who are subject to retirement by rotation shall retire from office. The trustees to retire by rotation are the trustees who have been longest in office since their last appointment or reappointment. If the vacancy is not filled, the retiring trustee shall, if willing to act, be deemed to have been reappointed.

Procedures for Induction and Training of Trustees

CUP trustees receive a trustee induction pack as well as a formal induction to the charity. Training and support needs are identified by the board and are provided both internally and externally.

Organisational Structure

Two full time project managers report to the board of trustees and manage Communities United Project on a day-to-day basis. A team of sessional staff work with the project managers and community volunteers to plan and deliver activities for children and young people.

Report of the trustees

For the year ending March 2021

The Impact of Covid 19 – View from the Project Managers

With income down, demand up and services having to be transformed to be Covid-secure, the pandemic has presented unique and serious challenges for us this year.

We have been resilient and have risen to the challenge by implementing remote services so we could work to at least some extent throughout the pandemic. However, there is a limit to how much our services can be replicated remotely or adjusted to Covid 19 restrictions. This has resulted in our volunteer numbers being decreased due to our overall delivery capacity being vastly reduced.

Speaking on behalf of the project managers we can say our staff journey has also been difficult as we have had to adapt to new ways of working whilst facing additional pressures, isolation, anxiety and personal impacts of the pandemic.

On top of this, the pandemic has created acute financial difficulty for CUP. Income streams have been majorly disrupted and organisations are having to use their already limited reserves to sustain themselves.

But this pandemic has been nothing if not unpredictable. Since the beginning of the year there have been a series of national and local lockdowns with tighter restrictions.

This unpredictability makes navigating the pandemic and managing and planning operational and financial decision-making all the more challenging. The lockdowns and stricter restrictions have set back our progress in terms of remobilisation and recovery. We continue to face uncertainty about when we could possibly return to anything resembling ‘normality.’ Concerns continue to grow about future funding - both from trusts and foundations and from the government - as the country recovers from this crisis and faces a recession.

But despite these challenges ahead, we remain committed to responding to the heightened levels of need that there will be following this crisis.

Performance 2020 – 2021

Through funding and support from our partners, Communities United Project has been able to deliver the following during the last year:

Tennis Equipment - We delivered a programme called SERVES which is a community-based programme designed by the Lawn Tennis Association (LTA) to tackle some of the issues faced by people in disadvantaged communities, such as high levels of unemployment, poor health prospects, physical inactivity and low self-esteem. It does this by bringing tennis into the heart of these communities, giving young people the chance to develop valuable life skills.

In partnership with the Tennis Foundation and StreetGames, we distributed rackets and balls to local children and families who don't normally have access to equipment or the chance to play tennis.

Report of the trustees For the year ending March 2021

Performance 2020 – 2021 (continued)

Fit & Fed (Munch Club) – We worked with local schools on a scheme to help a minimum of 50 families who were identified as in need due to Covid 19. Families in need who didn't qualify for free school meals were offered:

- A £15 Tesco groceries-only voucher every week of the school holidays
- Invited to take part in weekly cooking and physical activity challenges
- Linked into local community support and guidance.

One of our volunteers said –

“It’s about helping people to cope. Many families have been cooped up and dealing with a lot of uncertainty. The vouchers will give them financial breathing space and the support will help with the practical pressures many people are facing.”

Helping children to eat well and get active

Fit and Fed
Sale West
Summer 2020

Our virtual fit and fed scheme

Normally a summer scheme would involve a community centre full of kids eating and playing together. Covid-19 meant that instead we:

- Identified 60 families in need** Working with two primary schools (Firs and St Margaret's) we identified families in need who don't qualify for free school meals.
- Sent them a £15 Tesco voucher every week for six weeks** Tesco is a nearby store. Over the six weeks the vouchers provided 1,815 meals for 63 pupils.
- Sent healthy recipes and ideas for fun physical activities twice a week** We kept in touch through regular emails / social media, sending family-friendly cooking and physical activity challenges. Families were invited to send us photos of them in action.
- Asked questions** Families responses to our questionnaire gave us insight into how they are coping with Covid 19 and the issues they face.

Many families told us they're struggling

A quarter of the families had used a food bank in the previous three months. 2.5 million young people in the UK live in "food insecure" households making them more likely to be in poor health. (Statistics from Unicef)

Anxiety and mental distress are common: 73% of parents felt that their own or their families mental health had been made worse by lockdown.

The pandemic is increasing inequality

Families who are just about coping are being hardest hit by the impact of Covid-19. Peoples' employment, finances and mental health are vulnerable - those already on the lowest incomes have been the hardest hit.

Surveys show that everybody's mental health has been affected, but women, young people and those with young children have come off worst.

We need to boost resilience and support wellbeing

Parents need support and children need to play, connect and build their social and emotional skills.

Next steps...

At CUP we're good at working alongside people in disadvantaged areas to make life better. We're ready to find ways to meet the needs of schools and families through these tricky times.

FOREVER MANCHESTER

COMMUNITIES UNITED PROJECT
CUP
www.c-u-p.org

Report of the trustees

For the year ending March 2021

Covid-19 Crisis Project (Crosland Moor, Thornton Lodge & Lockwood)

Thornton Lodge Action Group led a consortium proposal including CUP to deliver a project aimed at communities in Crosland Moor ward who were at particularly high risk from Covid-19, directly and indirectly. Due to deprivation, poor and overcrowded housing and large minority ethnic populations (BAME communities at disproportionate risk), our role was to provide volunteer opportunities and support organisations who wished to recruit volunteers.

Risk Management

The trustees have examined the major strategic, business and operational risks which the charitable company faces and confirm that systems have been established to enable regular reports to be produced so that necessary steps can be taken to lessen the risks.

Financial Performance

During the period, Communities United Project had income of £65,970 (including £1,120 in kind support – volunteer time) and spent £95,781.

Income has decreased by £82,382 and our costs decreased by £39,882 compared with the same period in 2019/20.

This has left £123,100 reserves to carry forward, of which £42,200 have been designated to future projects by the trustees and £56,194 are for unrestricted purposes.

Reserves Policy

Communities United Project continues to ensure that it is slowly building up its reserves in order to ensure we can operate with a reserve, which totals 9 months running costs and will cover events such as long-term sickness, maternity leave etc. and so will enable the charity to continue to provide a service in the event of such occurrences.

Investment Policy

The trustees are investing funds in accordance with the Memorandum and Articles of Association.

Report of the trustees

For the year ending March 2021

Statement of Trustees' Responsibilities

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing a trustees' report (incorporating the directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102; the Financial Reporting Standard applicable in the UK (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity's 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 income and expenditure of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- d) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and to 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 or other irregularities.

Small Company Provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

The report was approved by the trustees on 15 December 2021 and signed on their behalf by

.....
R E Pepper
Chair of Trustees

Communities United Project

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Communities United Project

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Communities United Project ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's 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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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).

Communities United Project

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Communities United Project *(continued)*

Year ended 31 March 2021

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.

Graham Atkinson FCA
Walter Dawson & Son
Independent Examiner

First Floor Offices, Unit A4
Old Power Way
Lowfields Business Park
Elland
HX5 9DE

15 December 2021

Communities United Project
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 March 2021

		Unrestricted funds	2021 Restricted funds	Total funds	2020 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	57,546	–	57,546	554
Charitable activities	6	2,800	5,594	8,394	147,650
Investment income	7	30	–	30	148
Total income		<u>60,376</u>	<u>5,594</u>	<u>65,970</u>	<u>148,352</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	(63,859)	–	(63,859)	–
Expenditure on charitable activities	9,10	(379)	(31,543)	(31,922)	(135,663)
Total expenditure		<u>(64,238)</u>	<u>(31,543)</u>	<u>(95,781)</u>	<u>(135,663)</u>
Net (expenditure)/income and net movement in funds					
		<u>(3,862)</u>	<u>(25,949)</u>	<u>(29,811)</u>	<u>12,689</u>
Reconciliation of funds					
Total funds brought forward		102,256	50,655	152,911	140,222
Total funds carried forward		<u>98,394</u>	<u>24,706</u>	<u>123,100</u>	<u>152,911</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 14 to 24 form part of these financial statements.

Communities United Project

Company Limited by Guarantee

Statement of Financial Position

31 March 2021

	Note	2021 £	£	2020 £	£
Fixed assets					
Tangible fixed assets	17		—		96
Current assets					
Debtors	18	6,531		1,295	
Cash at bank and in hand		140,156		164,534	
		<u>146,687</u>		<u>165,829</u>	
Creditors: amounts falling due within one year	19	<u>23,587</u>		<u>13,014</u>	
Net current assets			<u>123,100</u>		<u>152,815</u>
Total assets less current liabilities			<u>123,100</u>		<u>152,911</u>
Net assets			<u>123,100</u>		<u>152,911</u>
Funds of the charity					
Restricted funds			24,706		50,655
Unrestricted funds			98,394		102,256
Total charity funds	22		<u>123,100</u>		<u>152,911</u>

For the year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements 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 financial statements.

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

The statement of financial position
continues on the following page.

The notes on pages 14 to 24 form part of these financial statements.

Communities United Project

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2021

These financial statements were approved by the board of trustees and authorised for issue on 15 December 2021, and are signed on behalf of the board by:

R E Pepper
Trustee

Company Registration Number: 03605016

Charity Registration Number: 1072970

The notes on pages 14 to 24 form part of these financial statements.

Communities United Project

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Alexandra Chambers, 32 John William Street, Huddersfield, HD1 1BG.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

Communities United Project meets the definition of a public benefit entity under FRS 102. The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The trustees have taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 from including a cash flow statement in the financial statements.

Judgements and key sources of estimation uncertainty

The most significant areas of adjustment and key assumptions that affect items in the accounts are to do with the uncertainty as to the level of grants which will be received in the future.

Fund accounting

Funds held by the charitable company are either:

- Unrestricted funds - these are funds that can be used in accordance with the charitable objects at the discretion of the trustees.
- Designated funds are unrestricted funds earmarked by the trustees for particular purposes. Transfers to or from the designated fund are at the trustees' discretion.
- Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charitable company. Restrictions arise when specified by the donor.

Communities United Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Grant and other income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as restricted funds unless there is no contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as unrestricted.
- income from donated facilities and services is measured at fair value and is recognised in the accounts when received if the value can be reliably measured.
- investment income is recognised in the accounts when receivable.

Resources expended

Resources expended are included gross, inclusive of irrecoverable VAT, in the Statement of Financial Activities on an accruals basis.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

Governance costs include independent examination fees.

Tangible assets

Individual fixed assets costing £250 or more are capitalised at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	25% reducing balance
Computer equipment	-	20% straight line

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity such as a deposit or similar account.

Communities United Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount allowing for any trade discounts due.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

For all financial assets that are individually significant, these are assessed individually for impairment.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The charitable company is a company limited by guarantee and has no share capital. In the event of winding-up the liability of each member is limited to £10.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Donations	500	500	554	554

Communities United Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Grants				
Covid business grant	10,000	10,000	–	–
CJRS government grant	47,046	47,046	–	–
	<u>57,546</u>	<u>57,546</u>	<u>554</u>	<u>554</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Grants receivable	2,800	4,024	6,824
In kind	–	1,570	1,570
Services	–	–	–
	<u>2,800</u>	<u>5,594</u>	<u>8,394</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Grants receivable	–	120,195	120,195
In kind	–	21,465	21,465
Services	5,990	–	5,990
	<u>5,990</u>	<u>141,660</u>	<u>147,650</u>

In kind services during 2020/21 comprised volunteer time and donated sports equipment.

7. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	30	30	148	148

8. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Costs of raising donations and legacies - Grants receivable	63,859	63,859	–	–

Communities United Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Youth activity programmes	283	19,580	19,863
Support costs	96	11,963	12,059
	<u>379</u>	<u>31,543</u>	<u>31,922</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Youth activity programmes	1,664	116,909	118,573
Support costs	6,800	10,290	17,090
	<u>8,464</u>	<u>127,199</u>	<u>135,663</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Youth activity programmes	19,863	8,927	28,790	132,531
Governance costs	–	3,132	3,132	3,132
	<u>19,863</u>	<u>12,059</u>	<u>31,922</u>	<u>135,663</u>

11. Analysis of support costs

	Youth activity programmes £	Total 2021 £	Total 2020 £
Premises	4,670	4,670	8,204
Communications and IT	1,483	1,483	1,927
General office	950	950	577
Governance costs	3,132	3,132	3,132
Travelling expenses	(15)	(15)	1,390
Legal and professional	1,743	1,743	1,776
Depreciation	96	96	84
	<u>12,059</u>	<u>12,059</u>	<u>17,090</u>

Communities United Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

12. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>96</u>	<u>84</u>

13. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>3,132</u>	<u>3,132</u>

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	70,448	80,223
Social security costs	3,291	6,135
Employer contributions to pension plans	<u>1,738</u>	<u>1,684</u>
	<u>75,477</u>	<u>88,042</u>

The average head count of employees during the year was 2 (2020: 5). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Charitable activities	–	1
Management and administration	<u>2</u>	<u>2</u>
	<u>2</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £75,429 (2020:£76,332).

15. Trustee remuneration and expenses

The trustees received no remuneration and were not reimbursed for any of their expenses in either year.

Communities United Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

16. Transfers between funds

The restricted funds received for applicable activities are all part contributions towards the overall cost of the project. Any deficit will be met by a transfer from the general fund once the project has been completed.

On the conclusion of any activity, any surpluses within restricted funds are transferred to unrestricted funds following agreement with the funds provider.

17. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 April 2020 and 31 March 2021	<u>3,092</u>	<u>19,031</u>	<u>22,123</u>
Depreciation			
At 1 April 2020	3,034	18,993	22,027
Charge for the year	<u>58</u>	<u>38</u>	<u>96</u>
At 31 March 2021	<u>3,092</u>	<u>19,031</u>	<u>22,123</u>
Carrying amount			
At 31 March 2021	<u>–</u>	<u>–</u>	<u>–</u>
At 31 March 2020	<u>58</u>	<u>38</u>	<u>96</u>

18. Debtors

	2021 £	2020 £
Prepayments and accrued income	<u>6,531</u>	<u>1,295</u>

19. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	2,383	8,210
Accruals and deferred income	19,393	4,804
Social security and other taxes	<u>1,811</u>	<u>–</u>
	<u>23,587</u>	<u>13,014</u>

20. Deferred income

	2021 £	2020 £
Amount deferred in year	<u>13,680</u>	<u>–</u>

Communities United Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

20. Deferred income *(continued)*

Deferred income consists of grants for service contracts received in advance.

21. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,738 (2020: £1,684).

22. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
Unrestricted Fund	60,056	60,376	(64,238)	56,194
IT systems	5,000	–	–	5,000
Greater Manchester project development	37,200	–	–	37,200
	<u>102,256</u>	<u>60,376</u>	<u>(64,238)</u>	<u>98,394</u>

	At 1 April 2019	Income	Expenditure	At 31 March 2020
	£	£	£	£
Unrestricted Fund	61,828	6,692	(8,464)	60,056
IT systems	5,000	–	–	5,000
Greater Manchester project development	37,200	–	–	37,200
	<u>104,028</u>	<u>6,692</u>	<u>(8,464)</u>	<u>102,256</u>

The trustees have designated funds towards a new computer system and staff and associated office costs towards the development of new projects in the Greater Manchester area.

Communities United Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

22. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 20 21
	£	£	£	£
KMBC Housing	10,179	–	(1,431)	8,748
Street Games	2,820	960	–	3,780
Sport England	2,987	–	(2,987)	–
Fit & Fed (Munch Club)	–	6,570	(6,570)	–
PCC	1,650	–	(1,650)	–
Sale West Munch Club	564	–	(388)	176
Sale West Gardening Project	2,500	–	(498)	2,002
Sale West Youth Cafe	11,936	(1,936)	–	10,000
Community Activator Scheme (CAS)	13,017	–	(13,017)	–
Sale West Activators Team	4,181	–	(4,181)	–
Sale West Park	821	–	(821)	–
	<u>50,655</u>	<u>5,594</u>	<u>(31,543)</u>	<u>24,706</u>

	At 1 April 2019	Income	Expenditure	At 31 March 202 0
	£	£	£	£
KMBC Housing	10,179	–	–	10,179
Street Games	1,000	5,142	(3,322)	2,820
Street Games DSA	192	6,320	(6,512)	–
Sport England	–	9,350	(6,363)	2,987
Fit & Fed (Munch Club)	–	–	–	–
PCC	–	4,800	(3,150)	1,650
Sale West Munch Club	–	2,948	(2,384)	564
Sale West Gardening Project	–	2,500	–	2,500
Sale West Youth Cafe	–	11,936	–	11,936
Community Activator Scheme (CAS)	15,713	92,952	(95,648)	13,017
Sale West Activators Team	9,110	4,712	(9,641)	4,181
Sale West Park	–	1,000	(179)	821
	<u>36,194</u>	<u>141,660</u>	<u>(127,199)</u>	<u>50,655</u>

Communities United Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

22. Analysis of charitable funds *(continued)*

The Kirklees Neighbourhood Housing Fund represents monies towards youth activity programmes across identified areas within Kirklees.

Street Games -

Leigh has delivered a Street Games "Door Step Club" in Higher Folds in Leigh. The Door Step Club programmes aim to bring sport to the doorstep of young people in disadvantaged communities.

Dewsbury has delivered a doorstep club project in the Dewsbury area of Kirklees delivering accessible sport and recreational activities to young people aged 14 - 25 years old in the area.

The Street Games DSA fund provides support and advice on behalf of Street Games to organisations who are delivering doorstep sport activity funded by Street Games.

Sport England - This project works in Huddersfield town centre and the surrounding area with young people aged 11 - 18. Starting in the school summer holidays the programme will work directly with young people who are at risk of becoming involved in knife crime or of becoming victims of knife crime. The project provided a range of sport and physical activity.

The Fit & Fed (Munch Club) was set up to work with local schools on a scheme to help a minimum of 50 families who were identified as in need due to Covid-19. They were families in need who did not qualify for free school meals.

PCC - The project involved two youth outreach workers working on one evening per week for 40 weeks of the year. The outreach workers will be supporting and signposting youth into activities and support service. They engaged with young people within the town centre offering early intervention information, advice and guidance, signposting support to other organisations and prevention work, working in partnership with a youth intervention team, ASB officers, PCSOs and the Third Sector. The project delivers activities ranging from sports, music, dance, drama and creative arts.

The Community Activator Scheme (CAS) is a programme that supports the development of volunteers to create and sustain programmes of organised children's activities in disadvantaged areas within Kirklees. It equips local communities with the skills, confidence and resources to provide services that engage local children and young people.

Sale West -

The Activators Team Fund was secured to increase the number of community activities and levels of community activism in Sale West. We planned to do this by supporting existing community projects and groups to develop and support individuals to take up volunteering opportunities and community activism.

The Munch Club represented funds to run holiday activities such as arts, crafts, sports and games for children aged 5-11 years old alongside the provision of daily healthy hot meals.

The Community Gardening Project represented funds providing a community garden where local residents, both children and adults, can grow their own vegetables in Sale West working with primary school children.

The Youth Café represented funds for a new programme of youth-led young people's activities in Sale West. We will recruit, train and work alongside a group of ten young people aged 15 - 19 from the local area. This group will learn together as volunteers and CUP will support them to establish the "youth voice café" activity programme at Sale West Community Centre.

Communities United Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

22. Analysis of charitable funds *(continued)*

Sale West Park represented funds to develop a Friends of the Park Group in Sale West and consult with local residents to gain their views on the park.

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	–	–	–
Current assets	99,797	46,890	146,687
Creditors less than 1 year	(1,403)	(22,184)	(23,587)
Net assets	<u>98,394</u>	<u>24,706</u>	<u>123,100</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	96	–	96
Current assets	105,493	60,336	165,829
Creditors less than 1 year	(3,333)	(9,681)	(13,014)
Net assets	<u>102,256</u>	<u>50,655</u>	<u>152,911</u>

24. Related parties

There have been no related party transactions in the year.