

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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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.





Communities United Project
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		<u>102,256</u>	<u>50,655</u>	<u>152,911</u>	<u>140,222</u>
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 No.	2020 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	98,394	24,706	123,100

	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	102,256	50,655	152,911

24. Related parties

There have been no related party transactions in the year.