

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.

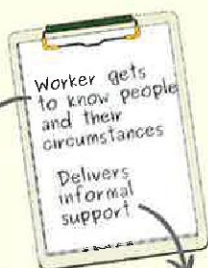
Getting to know individuals to build trust was the first step and from here we delivered a range of targeted family support. We adapted our plans as we learned more about the needs and wants of people in the community. Outcomes included changes in knowledge, skills and confidence because people feel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

| | | Unrestricted funds | 2022 Restricted funds | Total funds | 2021 Total funds |
|--|------|-----------------------|-----------------------------|-----------------|---------------------|
| | Note | £ | £ | £ | £ |
| 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 | | | 93,395 | | 98,394 |
| 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 | <u>—</u> | <u>96</u> |

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 | <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 (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 | 184 | — | 184 |
| Depreciation | | | |
| At 1 April 2021 | 3,092 | 19,031 | 22,123 |
| Disposals | (2,908) | (19,031) | (21,939) |
| At 31 March 2022 | 184 | — | 184 |
| Carrying amount | | | |
| At 31 March 2022 | — | — | — |
| At 31 March 2021 | — | — | — |

18. Debtors

| | 2022 £ | 2021 £ |
|--------------------------------|------------|-----------|
| Prepayments and accrued income | 293 | 6,531 |

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 |
| | 5,341 | 23,587 |

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 | 93,395 | 17,603 | 110,998 |

| | 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 |

24. Related parties

There have been no related party transactions in the year