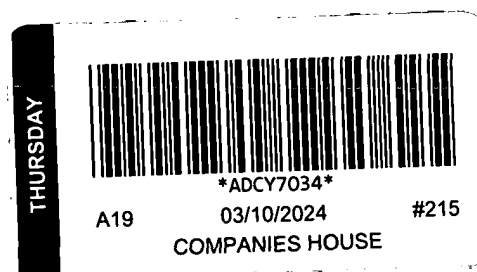




Unity Centre Rotherham

**Financial Statements for the
year ended 31st March 2024**



Charity number: 1090559
Registered England and Wales

Company number: 04312881
Company limited by guarantee

Unity Centre Rotherham
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for the year ended 31st March 2024

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Unity Centre Rotherham
Administrative details
for the year ended 31st March 2024

Charity registered number 1090559 (Registered on 13th February 2002)

Company registration number 04312881 (Registered on 29th October 2001)

Trustees (Directors)

S Moyo
A Ahmed
S Adalat
S. Noreen
I Khan
Z Green
M Cummins
G Yasseen

Secretary A Ahmed

Registered address

The Unity Centre
St Leonards Road
Rotherham
S65 1PD

Bankers

Cooperative Bank Plc
PO Box 250
Delf House, Southway
Skelmersdale
WN8 6WT

Unity Trust bank,
P O Box 7193,
Planetary Road,
Willenhall,
WV1 9DG

Independent Examiner

Heera Singh FMAAT
HSL Accountancy Solutions Ltd
Enterprise House
61a Carr House Road
Doncaster
DN1 2BY

The Trustees, who are also Directors of the charity for the purposes of the Companies Act, submit their annual report and financial statements for the year ended 31st March 2024.

Exemptions

The Trustees have taken advantage of the exemptions available to small companies, including the audit exemption (see statement on balance sheet).

Aim and objectives

To bring about lasting improvements to the quality of life and economic and social opportunities available to Ethnic Minority communities as well as the wider community and provide new responses to help break down existing barriers to training and employment opportunities. To increase the aspirations of local people and develop a commitment to lifelong learning, and equip them with the necessary confidence and vocational skills needed to access the labour market. To endeavour to ensure that all groups have access to, and are able to make full use of, The Unity Centre's facilities, and to assist in the development of local community groups by providing venue and facilities at affordable rates. To act as a medium for communities to access mainstream services and for statutory agencies to reach the communities and develop with them appropriate services. To monitor and evaluate services to ensure that the Centre continues to appropriately meet the changing needs of all communities, including cultural and religious needs of Ethnic Minority communities. To provide a safe and secure working environment with continuous training and development opportunities so that personal achievement and career advancement proceed in step with the progress of the Centre. To provide a cultural environment in which proactive attitudes can thrive and develop to contribute to a positive and evolutionary change. The specific activities undertaken over the last year are covered within achievements and performance.

Governing document

The charity is registered as a company limited by guarantee, without share capital. Its governing instrument is its Memorandum and Articles of Association.

Organisational Structure

The Unity Centre has a Board of Directors made up of key members of the community we serve, with at least seventy percent of the Board people from the BME community, in line with the constitution; The Board members all have a clear understanding of the aims and objectives of the organisation and the vision for the future. The Board has ultimate power over the strategic direction of the Centre. The General Manager acting as Chief Executive takes forward approved strategies for progression as well as managing on an operational level the daily running of the Centre and delivery of service contracts with the Local Authority.

The staffing position at the financial year-end (31st March 2024) is that the Centre employs 5 staff, one of whom is a full time worker. Staffing is overseen by the General Manager. Staffing breakdown: 1 Office Administrator (f/t), 1 Finance Officer 0.6 F.T.E, 3 part-time caretakers 1.2 F.T.E, one sessional cleaner. The General Manager has overall responsibility for all areas.

The Board of Directors meet regularly to look at the financial situation, operational performance, policy & strategic direction/ progression.

Review of activities

The Unity Centre remains a popular venue for the delivery of a wide range of community-based learning opportunities delivered by a number of organisations. These range from Acute Training Solutions Ltd, RMBC, SENSE, Refugee Council, RDASH, Reed Wellbeing Ltd, Roterfed, RUCST and many others. We also host a number of community groups to deliver their charitable activities including Kashmiri & Yemeni Older Peoples Group, Wah Hong, U3A, Nayi Zindagi. Other hosted and delivered activities include sport, exercise classes and wellbeing workshops.

The Unity Centre continues to support the Roma Drop-in, Refugee drop-in & Community Navigator surgeries. These highly popular services provide the local communities with access to support workers to advise and support them through a wide range of issues including benefit advice, accessing healthcare, accessing schools, and accompanying people to appointments where language is a major barrier.

Food Bank - Access to food remained limited for the most disadvantaged. The Unity Centre continued to operate a food bank to support those in need. The service is open to all communities in Rotherham. As well as food, toiletries, hygiene products, medicines and books were distributed. Over the year we issued food parcels to 335 households (780) people)

Review of activities (continued)

We continue to maintain tight reins on spending. We constantly monitor the financial position of all operational parts of the Centre to ensure that they are viable. Trading conditions remain difficult for the voluntary and community sector as a whole and community venues in particular. Despite these conditions The Unity Centre has generated a surplus of £133,518

Reserves policy

The directors have discussed a reserves policy and have developed a formal policy.

The reserves policy aims to ensure Unity Centre Rotherham's activities can continue during a period of unforeseen difficulties. The directors consider a target number of free reserves to be set at between 3 and 6 months of current expenditure. Having reserves will enable the organisation to operate in the short term and to satisfy legal obligations in the event of the end of funding, a major reduction in funding, or a delay in further funding becoming available. Reserves can also be drawn upon in an emergency or to take advantage of unexpected opportunities. For planned renovation work, £100,000 should be designated from reserves. A further £40,000 is allocated from reserves for repairs, maintenance and improvement work.

Risk management

The major risks to which the company is exposed are examined and reviewed regularly and systems have been established to mitigate any risks identified. Major external risks to funding are currently being reviewed by the directors. Internal risks are minimized by procedures for authorisation of all transactions and to ensure a high quality of service delivery throughout the organisation.

Statement of Public Benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Statement of Directors and Trustees' responsibilities

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

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

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

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

Small company provisions:

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006. The directors declare that they have approved the directors' report above. Signed on behalf of the company's directors:

Signed on behalf of the company Directors (Trustees))

Signed:



Name and position: Mr Mark Cummins, Trustee/Director

Date: 25th September 2024

Unity Centre Rotherham
Independent Examiners report to the Trustees (Directors)
for the year ended 31st March 2024

I report on the accounts of the Unity Centre Rotherham for the year ended 31 March 2024 which are set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the Company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records;
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Heera Singh FMAAT
HSL Accountancy Solutions Ltd
Enterprise House
61a Carr House Road
Doncaster
DN1 2BY

Date: 26th September 2024

Unity Centre Rotherham
Statement of Financial Activities (Incorporating the Income and Expenditure Account)
for the year ended 31st March 2024

	Notes	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2024	Total 2023
		£	£	£	£	£
Income from:	2					
Grants and contracts		0	0	79,669	79,669	820
Charitable activities		260,250	0	0	260,250	254,714
Investments		4,659	0	0	4,659	914
Other				0	0	0
Total		264,909	0	79,669	344,578	256,448
Expenditure on:	3					
Raising funds		1,100	0	1,450	2,550	0
Charitable activities		128,808	0	79,702	208,510	177,743
Other		0	0	0	0	0
Total		129,908	0	81,152	211,060	177,743
Net income/(expenditure) before transfers		135,001	0	-1,483	133,517	78,705
Transfers between funds		-18,688	18,688	0	0	0
Net movement in funds after transfers		116,313	18,688	-1,483	133,518	78,705
Balance brought forward at 1st April 2023		200,215	255,748	49,957	505,920	427,214
Balance carried forward at 31st March 2024		316,528	274,436	48,474	639,437	505,920

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

The accounting policies and notes on pages 8 to 12 form part of these financial statements.

Unity Centre Rotherham
Balance sheet
As at 31st March 2024

	Notes	2024 £	2023 £
Fixed Assets	5	108,854	52,229
Current Assets			
Debtors	6	25,874	30,085
Cash at bank & in hand		518,434	443,580
		<u>544,309</u>	<u>473,665</u>
Liabilities			
Creditors - amounts due within one year	6	<u>-10,086</u>	<u>-16,335</u>
Net current assets		534,223	457,331
Total assets less current liabilities		<u>643,077</u>	<u>509,559</u>
Long term liabilities			
Creditors - amounts due in more than one year	6	-3,640	-3,640
Net assets		<u>639,437</u>	<u>505,920</u>
Funds of the company			
Unrestricted Funds	7	316,528	200,215
Designated Funds		274,435	255,748
Restricted Funds		48,474	49,957
Total funds		<u>639,437</u>	<u>505,920</u>

For the year 31st March 2024, the company is entitled to the audit exemption under section 477 (2) of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- a) ensuring the company keeps accounting records which comply with section 386; and
- b) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and its profit or loss for the financial year, in accordance with the requirement of the companies Act 2006 relating to accounts, so far as is applicable to the company.

Small company provisions:

These accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The directors declare that they have approved the accounts above.

Signed on behalf of the company Directors (Trustees))

Signed: 

Name and position: Mr Mark Cummins, Trustee/Director

Date: 25th September 2024

1. Accounting policies

1.1.1. Basis of preparation

These accounts (financial statements) have been prepared under the historic cost convention, with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s), in accordance with:

- The Charities Act 2011
- The Companies Act 2006
- The Financial Reporting Standard applicable in the UK and the Republic of Ireland: FRS102
- Accounting & Reporting by Charities: Statement of Recommended Practice (Charities SORP FRS102) (effective January 2015)

1.1.2. The charity meets the definition of a public benefit entity as defined by FRS 102.

1.1.3. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1.2. Incoming resources

These are included in the Statement of Financial Activities. Incoming resources are recognised when:

- The company becomes entitled to the resources
- The trustees are virtually certain they will receive the resources; and
- The monetary value can be measured with sufficient reliability

Where incoming resources have related expenditure (as with fund-raising or contract income) the incoming resources and related expenditure are reported gross in the Statement of Financial Activities.

Grants and donations are only included in the Statement of Financial Activities when the company has unconditional entitlement to the resources.

Contractual income is only included in the Statement of Financial Activities once the related goods or performance related services have been delivered.

Investment income is included in the accounts when receivable.

1.3. Expenditure

Expenditure is charged to the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered. Expenditure is classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable expenditure comprises those costs incurred in the delivery of the charity's activities and services for its beneficiaries, including both direct and support costs. The expenditure has been analysed but usage.

Professional fees include those costs associated with meeting constitutional and statutory requirements, including Accountancy fees.

1.4. Fund accounting

Restricted funds are funds received from donors which are subject to restrictions on the purposes for which they may be used of which have been raised for a specific project. Unrestricted funds are those where there are no externally imposed restrictions. These include funds freely available to the charity for expenditure or appropriation to reserves for internally designated purposes.

1.5. Assets

Tangible assets are capitalised if they can be used for more than one year, and cost at least £100. They are valued at cost, or, if gifted, at the value to the company on receipt. Rates used are:

Property and improvements	-	2% reducing balance
Fixture and fittings	-	15% reducing balance
Computer equipment	-	33% straight line

1.6. Debtors

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

1.7. Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount, usually the invoice amount. Accrued charges are normally valued at their settlement amount.

1.8. Taxes

The company is not VAT registered. As a Charity the company is exempt from taxation on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of chargeable gains Act section 505 of the Taxes Act 1988 or s256 of the Taxation of chargeable gains Act 1992 to the extent that these are applied to its charitable objects.

2. Income from:

	General Fund	Restricted Fund	Total 2024	Total 2023
	£	£	£	£
Grants and contracts				
Asda Foundation			0	700
Big Lottery - Community Fund		54,549	54,549	0
Destitute Fund		120	120	100
Lloyds Foundation		25,000	25,000	0
Donations			0	20
	0	79,669	79,669	820
Charitable activities				
Unity Centre - Facility hire and support services	260,250		260,250	254,714
Investments				
Bank interest	4,659		4,659	914
Total 2024	264,909	79,669	344,578	256,448
Total 2023	255,648	800	256,448	263,102

3. Expenditure on

	General Fund	Restricted Fund	Total 2024	Total 2023
	£	£	£	£
Raising funds				
Advertising and publicity	1,100	1,450	2,550	0
Charitable activities				
Activity costs	240	57	297	5,801
Bad debts	458	0	458	975
Depreciation	2,954	1,595	4,549	2,615
Dues and subscriptions	612	0	612	405
Insurance expense	8,066	0	8,066	6,748
Office costs	8,741	1,934	10,674	5,813
Premise costs	19,708	18,020	37,727	14,476
Professional fees	21,140	88	21,228	18,753
Staff costs	46,902	40,650	87,552	79,664
Utilities costs	19,631	16,026	35,658	41,000
Volunteer expenses	356	1,332	1,688	1,493
Total	129,908	81,152	211,060	177,743
Total 2023	173,223	4,520	177,743	175,929

Unity Centre Rotherham
Notes to the financial statements
for the year ended 31st March 2024

4. Staff costs

	2024	2023
	£	£
Salaries and wages	67,814	61,325
Social security costs	8,361	7,322
Sessional workers	10,270	10,038
Pension	1,107	969
Travel expenses	0	8
	87,552	79,664

No person received emoluments of more than £60,000.in the year. (Nil: 2023)

The average number of staff during the year was 3 Full Time Equivalent (3 : 2023).

5. Fixed assets

	Freehold property	Equipment	Fixture & fittings	Total
Cost	£	£	£	£
At 1st April 2023	79,732	73,656	26,879	180,267
Additions	58,418	2,757		61,175
At 31st March 2024	138,150	76,414	26,879	241,442
Depreciation				
At 1st April 2023	33,288	69,539	25,213	128,039
Charge this period	2,763	1,536	250	4,549
At 31st March 2024	36,051	71,075	25,462	132,588
Net book value at 31st March 2024	102,098	5,339	1,417	108,854
Net book value at 31st March 2023	46,444	4,117	1,666	52,229

6. Debtors and creditors

	2024	2023
	£	£
Trade debtors	25,046	29,263
Prepayments	828	822
	25,874	30,085
Creditors due in one year	-10,086	-16,335
Deferred income	0	0
	-10,086	-16,335
Creditors due in more than one year		
Deposit held	-3,640	-3,640

7. Company Limited by Guarantee

The charity is a company limited by guarantee and has no share capital. The liability of each member, in the event of a winding up, is limited to £1

8. Directors Remuneration

No remuneration was received by any directors in the period of these accounts. No expenses were claimed during the period of these accounts.

9. Movement of funds					
2024	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance
	£	£	£	£	£
Unrestricted funds					
General funds	200,215	264,909	-129,908	-18,688	316,528
Designated funds					
Reserves	255,748	0	0	18,688	274,435
Restricted funds					
Big Lottery - Community fund	0	54,549	-54,549	0	0
Destitute Fund	100	120	-8	0	212
Lloyds Foundation	0	25,000	-25,000	0	0
Property and improvement fund	49,756	0	-1,595	0	48,162
Yorkshire Sports	100	0	0	0	100
Total funds	505,920	344,578	-211,060	0	639,437
2023	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance
	£	£	£	£	£
Unrestricted funds					
General funds	134,195	255,648	-173,223	-16,405	200,215
Designated funds					
Reserves	239,344	0	0	16,405	255,748
Restricted funds					
Property and improvement fund	51,351	0	-1,595	0	49,756
Destitute Fund	0	100	0	0	100
Asda Foundation	0	700	-700	0	0
Yorkshire Sports	461	0	-360	0	100
Diversity Festival	1,865	0	-1,865	0	0
Total funds	340,041	256,448	-177,742	0	505,920

***Designated funds**

The designated funds are unrestricted in nature. These funds have been set aside by the Trustees in accordance with the Charity's Reserves Policy, which is, to have at least 6 months operating costs, staff redundancy costs and closure costs, and planned renovation, improvement and maintenance of the property.

****Restricted funds**

Funder	Purpose/Project summary
Destitute Fund	People in Need
Big Lottery - Community fund	For a facility upgrade. This will be the renovation and expansion of current facility to accommodate the increased demand and incorporate eco-friendly features to reduce long term cost. Also towards running costs.
Yorkshire Sports	Tackling inequalities
Lloyds Foundation	Lloyds Bank - For Organisation development. Including professional support for consults to assist with business planning and professional development.
Fixed asset fund	This fund has been created to write down the value of the freehold property and accumulated building improvements that have been financed by grant funding over the years.

10. Related Party Transactions

There are no related party transactions during the period of these accounts.

11. Previous period comparative figures

Where available, the previous periods figure has been included for comparison purposes only.