

UNITY COMMUNITY ASSOCIATION, LIVERPOOL

England & Wales · Charity number 1106751

Details

Other names	UNITY BOYS CLUB, UNITY COMMUNITY ASSOCIATION LIVERPOOL
Status	Registered
Legal form	Charitable company
Company number	04298741
Registered	2004-11-12
Register	View on the Charity Commission register

Contact

Address Unity Youth & Community Centre
49 Dove Street
Liverpool
L8 0TU

Phone 01517095153

Email ricky@ucaliverpool.org.uk

Activities

Objects: TO PROMOTE THE BENEFIT OF THE INHABITANTS OF THE GRANBY TOXTETH AREA AND THE NEIGHBOURHOOD (HEREINAFTER CALLED THE 'AREA OF BENEFIT') WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO;A) PROMOTE THE PERSONAL DEVELOPMENT OF YOUNG PEOPLE SO THAT THEY MAY ACHIEVE THEIR FULL POTENTIAL AS INDIVIDUALS AND MEMBERS OF SOCIETY AND THAT THEIR CONDITIONS OF LIFE MAY BE IMPROVED;B) ADVANCE EDUCATION, TO IMPROVE HEALTH AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS;C) ESTABLISH, OR SECURE THE ESTABLISHMENT OF, A YOUTH AND COMMUNITY CENTRE (HEREINAFTER CALLED 'THE CENTRE') AND TO MAINTAIN AND MANAGE THE SAME (WHETHER ALONE OR IN COOPERATION WITH ANY LOCAL AUTHORITY OR OTHER PERSON OR BODY) IN FURTHERANCE OF THESE OBJECTS;D) PROMOTE SUCH OTHER CHARITABLE PURPOSES AS MAY FROM TIME TO TIME BE DETERMINED

Activities: 'The Unity' is used by internal projects, individuals and groups working with young people - around general activities and specialisms such as boxing or football. There is a young women's room, where privacy or culture dictates events be held separately from boys and young men. The activities take place even though the Unity is not in a good physical state; partly due to the welcoming atmosphere.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Acts As An Umbrella Or Resource Body
- **What:** Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, The General Public/mankind

Geography

- **Area of benefit:** MERSEYSIDE
- Liverpool City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£87,157	£116,401	-	-
2024-03-31	£122,694	£111,168	-	-
2023-03-31	£108,615	£134,350	-	-
2022-03-31	£166,074	£175,662	-	-
2021-03-31	£172,577	£142,346	-	-

Trustees

Name	Role	Appointed
EARL JENKINS	Chair	
AUBREY ROGERS		
DAVID STITCHER FCCA FSI		2016-10-13
JUSTINE RONA JENKINS-BURKE		2012-09-18
NICOS NICHOLAS		2016-10-13

UNITY COMMUNITY ASSOCIATION, LIVERPOOL

England & Wales - Charity number 1106751

Accounts

Charity Registration Number: 1106751
Company Registration Number: 4298741

**Unity Community Association, Liverpool
(Limited by Guarantee)**

Trustees' Report and Financial Statements

for the year ended 31st March, 2025

**Unity Community Association, Liverpool
(Limited by Guarantee)**

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**Unity Community Association, Liverpool
(Limited by Guarantee)**

Charity Information

Charity Name: Unity Community Association, Liverpool
(Limited by Guarantee)

Charity Registration Number: 1106751

Company Registration Number: 4298741

Governing Document: Memorandum and Articles of Association dated 4th October, 2001

Registered Office: Unity Youth & Community Centre
49 Dove Street
Liverpool
L8 0TU

Principal Business Address: Unity Youth & Community Centre
49 Dove Street
Liverpool
L8 0TU

Directors/Trustees: D Stitcher (Chair)
E. R. Jenkins
A. Rogers
J R Jenkins-Burke
N Nicolas

Company Secretary: F A Jones

Principal Officer: F. A. Jones

Independent Examiner: Paul Collins F C A
Collins & Co
Chartered Accountants
Suite 13 Hattersley House
1 Hattersley Court
Ormskirk
L39 2AY

Bankers: NatWest Bank plc
2c Princes Road
Liverpool
L8 0TU

**Unity Community Association, Liverpool
(Limited by Guarantee)**

Trustees' Report for the year ended 31st March, 2025

The trustees, who are also directors for the purposes of company law, present their annual report and the financial statements for the year ended 31st March, 2025.

Reference and administrative details

The details are set out on page 1.

Trustees

The trustees who served during the year are as stated below:

D Stitcher	(Chair)	
N Nicolas		E. R. Jenkins
A. Rogers		J R Jenkins-Burke

D Stitcher and E R Jenkins retire by rotation, and, being eligible, offer themselves for re-election.

Structure, Governance and Management

Governing document

The charity is a company limited by guarantee governed by its Memorandum and Articles of Association dated 4th October, 2001, which are based on a Charity Commission model. The company is registered as a charity with the Charity Commission.

Appointment of trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles of Association are known as the Board of Directors. Under the requirements of the Memorandum and Articles of Association, the Trustees are eligible, as the Board of Directors, to appoint additional trustees.

Trustee induction and training

New trustees are provided with an Induction Pack when they join the Board and are given the appropriate support by the centre manager and other trustees. Training is given to new trustees as and when required.

Organisation

The charity has an elected Board of Trustees. Board members are elected at the AGM, normally serve for three years, with one-third retiring each year, but can be re-elected. Casual vacancies can be filled by the Board during the year, with these Trustees, and any co-opted trustees, then able to stand at the AGM for election. Day to day management of the activities is undertaken by Mr F A Jones.

Related parties

There are no related or subsidiary companies. Membership of Merseyside Youth Association Ltd and its national body Clubs for Young People are maintained, and token grant-aid under contract is provided by Liverpool Youth Service. The company also has a close relationship with Kingsley United, the largest local football club whose policies on proactive youth engagement of local young people is shared by the charity; along with strong links to local primary and secondary schools, and is building a good relationship with the Liverpool John Moores University.

Risk management

The organisation has continued to exist for a number years with major funding from Liverpool City Council, the Steve Morgan Foundation and from BBC Children in Need.

The major risk to the group is failing to gain ongoing revenue funding. This is partly ameliorated by fund-seeking, although failure of one of our major funding bids in the future could see the rapid demise of the group, and the reduction or end of its services.

**Unity Community Association, Liverpool
(Limited by Guarantee)**

Trustees' Report for the year ended 31st March, 2025 (continued)

Risk management (Continued)

The trustees have a risk management and control strategy which consist of:

- Independent Health & Safety officer, who undertakes an annual risk assessment of the building.
- An annual review of all fire equipment by Claughton Fire Protection.
- Endeavouring to ensure that all staff behaviour/interactions towards members, users and the general public are in line with the charity's Code of Professional Conduct, Equal Opportunities and Child Protection policies, adopted by the company.

Work by the Health & Safety Officer (supplied by the Vocational College) has helped eradicate most hazards, and those that have not been removed have had the chances of occurring reduced by adopting good house-keeping policies. With little risk of fire identified by the H&S Officer, any likely occurrence would be from the use of portable appliances, and tests have been carried out to ensure compliance with the relevant BS regulations.

In following the guidelines set out in the Code of Professional Conduct, all staff would treat members, occasional users and general public, both young and old, with the utmost courtesy; also complying with Equal Opportunities and Safeguarding Children policies.

Objectives and activities

The Charity's objectives are to (a) promote the personal development of young people; (b) advance education, improve health, provide recreation and leisure facilities; (c) maintain a Youth & Community Centre and (d) promote other charitable purposes.

When planning our activities for the year, the trustees gave consideration to the Charity Commission's guidance on public benefit.

Achievements and performance during the year

Over the course of the past 12 months the project has endeavoured to return to the levels of engagement in both youth work and community engagement. With efforts of the staff, volunteers and the board the charity's profile has been raised.

Since our last report the organisation has had over 369 young people attending the junior and senior youth clubs, in groups and in one-to-one support where needed. This year we have not only given support to young people, but also provided more support to their extended families and adult members of the community where we could and signposted them to specialised services.

The youth clubs had 231 males in attendance and 138 females, 243 days delivering both junior and senior club sessions. We have continued to prioritise staying safe, raising aspirations, deterring involvement in youth groups involved in ASB and criminal activities.

Work with Young people

We remain extremely popular with young people in the local area; with 64% of young people attending having L8 postcodes and 85% are from the combined L8, L7 and L15 areas. With 83% of young people identifying from BME backgrounds. A wide variety of activities were offered and participated in by the young people attending both the junior and senior youth club sessions over the year.

Personal Development and Life Skills:

Through practical activities like cooking, baking, and gardening, participants gained essential life skills. Cooking sessions taught them meal preparation, nutrition, and event planning, promoting responsibility and independence. Our allotment plot was used for gardening projects where our young people grew vegetables and fruit to cook within the centre and take home to their families. Baking cookies and muffins are the most popular things to make for our young people.

We have 10 collections of surplus food from food retailers every week, which supplement the meals we provide to the young people who attend the centre. We also share this food with the families of the young people who attend our youth clubs and the local community, helping to address food insecurity and support households facing financial pressures.

**Unity Community Association, Liverpool
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Trustees' Report for the year ended 31st March, 2025 (continued)

Work with Young people (continued)

Emotional Well-being:

Well-being sessions focused on emotional resilience and self-awareness. These activities provided a safe space for participants to reflect on their feelings, manage stress, and develop coping strategies. Discussions on mental health, bullying, and safety encouraged openness, giving young people the tools and confidence to address emotional challenges. This focus on emotional well-being promoted healthier mental habits and self-expression. We have continued to provide young people with well-being packs funded by Torus housing, supplying essential care items that would ordinarily put a strain on low income families. These packs ensure that young people have access to necessary personal care products, supporting their dignity and well-being.

Creative Expression:

Engaging in these activities fostered self-confidence and allowed participants to express emotions and ideas through creative outlets. The entrepreneurial aspects of some projects, such as making and selling crafts at community events, helped build problem-solving and critical thinking skills, encouraging participants to take pride in their work.

Physical Health and Teamwork:

Sports and fitness activities, including football, dodgeball, roller skating, and yoga, promoted physical health and teamwork. These sessions not only encouraged regular exercise but also taught participants the importance of working together, communicating effectively, and resolving conflicts. Gym inductions and yoga sessions helped them set fitness goals and improve mental well-being through physical activity.

Community Engagement and Social Awareness:

Community-focused events like Christmas carolling, environmental projects, and the Christmas market encouraged young people to become more engaged in their surroundings. By participating in these activities, they developed empathy, social responsibility, and a stronger sense of belonging. Environmental projects like the Clean Air initiative also raised awareness about sustainability and encouraged participants to consider the impact of their actions on the environment.

Reducing Risky Behaviour:

Through workshops and discussions on safety issues like knife crime, gang prevention, and the dangers of vaping, young people became more informed about the consequences of risky behaviours. These sessions provided them with the knowledge and tools to make safer, more positive choices. By focusing on both awareness and practical strategies, we helped foster a safer, more responsible approach to decision-making.

In summary, these activities supported personal growth, emotional resilience, creativity, physical health, and community engagement while promoting safer, more positive behaviours. This holistic approach empowered young people to thrive in all areas of their lives.

Working with Groups

Throughout the year, our organisation has been privileged to collaborate with numerous groups that have significantly enriched the experiences and knowledge of our young people, helping them develop broader perspectives and make more informed decisions.

Our partnerships have spanned diverse sectors, each contributing unique opportunities for personal and professional growth. The Targeted Services for Young People (TSFYP) initiative supported the Young Inspectors group, providing valuable insights into youth service quality and development. The Royal Navy outreach team engaged with our participants, offering perspectives on future career opportunities and pathways within the armed services.

In the arts realm, FACT, Liverpool's premier arts organisation, facilitated extraordinary experiences by connecting our young people directly with internationally acclaimed artists. Through the FACT Art Project with Sarah Sadiq and the innovative Podcast project, participants engaged in meaningful creative expression. Gallery visits further expanded their understanding of contemporary art and cultural discourse. Similarly, MPAC offered exceptional opportunities through their interactive floor technology, alongside arts and craft projects and music production experiences, using state-of-the-art equipment—experiences that proved both inspirational and confidence-building.

**Unity Community Association, Liverpool
(Limited by Guarantee)**

Trustees' Report for the year ended 31st March, 2025 (continued)

Working with Groups (Continued)

Physical and personal development remained key focuses throughout the year. Capoeira for All utilised the practice's values and ethos to promote positive change, offering engaging sessions that improved self-esteem and provided fitness through a performance-based approach. Park Palace Ponies specifically targeted children with special educational needs, offering pony riding opportunities to build confidence and connection with animals. Our trampolining sessions and twice-visited Bounce House bouncy castles provided energetic, enjoyable physical activity that promoted both fitness and social interaction.

Major excursions created memorable experiences while building life skills and independence. The five-day residential in Derbyshire offered an immersive outdoor education experience, fostering resilience, teamwork, and adventure. Our summer trip to Alton Towers and the Mischief Night celebration provided exciting recreational opportunities that strengthened peer relationships and created lasting memories.

Health and well-being partnerships addressed critical contemporary issues affecting young people. Alder Hey's Navigator Project provided valuable health education and support. The We Are With You organisation delivered a comprehensive drug awareness project, while the Ketamine awareness project addressed specific substance-related concerns. These initiatives equipped young people with essential knowledge to make informed safer choices about their health.

Community engagement remained central to our mission. Our participants celebrated cultural expression through events including Black History Month activities, which notably incorporated Roma Gypsy history, broadening understanding of diverse heritage. Growing Granby continued to provide opportunities for young people to develop and maintain a community garden plot, participating in cleanup days, gardening, and experiencing the rewards of growing and consuming their own produce. The entrepreneurial Granby Market jewellery sales gave participants practical business experience and the pride of showcasing their creative work.

Theatre and performance experiences offered powerful opportunities for emotional and social development. Unity Theatre's production "Big Brother Sammy" addressed female empowerment and the complex issues of misogyny, prompting important discussions. The Open Mic Night at Twenty Stories High provided a platform for creative self-expression and confidence-building through performance.

Seasonal celebrations and regular activities fostered community spirit and belonging. Christmas festivities included ice skating, hamper preparation, a special Christmas dinner, and a bake sale that combined festive joy with entrepreneurial skills. The End of School Summer Fun Day marked transitions with celebration. Regular Chocolate Fridays provided consistent, enjoyable social time that young people could anticipate and rely upon. Civic engagement was exemplified through our young people's interview with Kim Johnson MP, offering direct insight into democratic processes and local representation. Participation in the Liverpool City Region Youth Advisors Group further developed their understanding of youth voice and advocacy at a regional level. Educational enrichment was supported through the provision of laptops for IT activities, ensuring digital inclusion and developing essential technological skills. The Summer Bake Off combined creativity, competition, and practical cooking skills in an engaging format. Holiday activities, including Easter programmes, ensured consistent engagement and prevented isolation during school breaks.

Critical safety awareness was addressed through the Knife Crime Project, which provided young people with understanding of the serious consequences of weapon carrying and gang involvement. Environmental consciousness was developed through discussions on the true cost of environmental impact, raising awareness about sustainability and encouraging participants to consider how their choices affect the wider world.

Social experiences that built independence and broadened horizons included lunch at the Baltic Market, exposing young people to diverse food cultures and social settings in a supportive group environment.

These partnerships and activities have been instrumental in creating holistic, enriching experiences that support the personal, professional, creative, and civic development of our young people, equipping them with skills, knowledge, and confidence to thrive in all areas of their lives.

Building Refurbishment and Development

The refurbishment of the building is a key priority to all young people, staff and board. Creating a building that includes primarily what our young people want, more energy efficient and complies with modern building regulations.

Benefit

The current climate for charitable organisations is extremely competitive. We are grateful to the National Lottery Million Hours Fund, Liverpool City Council – Targeted Services for Young People, Merseyside Play Action Council and the Holidays Activities Fund that have helped us provide improved services to support children, young people and their families in the local area.

**Unity Community Association, Liverpool
(Limited by Guarantee)**

Trustees' Report for the year ended 31st March, 2025 (continued)

Financial Review

Results for the year

The results for the year are set out on page 8.

Investment powers and policy

Under the Memorandum and Articles of Association, the charity has the power to invest in any way the trustees wish.

The trustees, having regard to the liquidity requirements of the company and to the reserves policy have operated a policy of keeping available funds in an interest bearing deposit account with the company's bankers.

Reserves policy

The trustees have established the level of reserves (that is those funds that are freely available) that the charity ought to have. Reserves are needed to bridge the funding gaps between spending on agreed projects and the related grant income, as well as the (often) considerable delays in receiving rental income. As a result, the trustees believe that the ideal level of reserves would be equal to twelve month's worth of expenditure. The trustees note that there were no actual free reserves at the year end (2024: £10,468) compared to an ideal level of reserves of £116,000 (2024: £111,000). The trustees intend to address this situation in the coming periods, by gradually building the reserves up to their ideal level.

Plans for future periods

This year we have submitted multiple funding applications that will enable the services we provide to be sustained and expanded upon. A key target the coming year is the creation of a fully funded junior youth club. That can offer the same level of support to primary school young people as is currently offered to secondary school young people.

It is hoped the building refurbishment application will be successful and the building can be used to host multiple organisations to deliver their services during the school day to complement the youth clubs during the afternoon and evenings.

Trustees' responsibilities in relation to the financial statements

Company and charity 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 company and of its surplus or deficit for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards and Statements of Recommended Practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the 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 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report is prepared in accordance with the provisions of the Companies Act 2006 applicable to companies subject to the small companies' regime.

This report was approved by the Board of Trustees on 22nd December 2025 and signed on its behalf by:

F A Jones
Centre Manager and Company Secretary

**Unity Community Association, Liverpool
(Limited by Guarantee)**

**Independent Examiner's Report to the Trustees of
Unity Community Association, Liverpool**

I report to the trustees on my examination of the accounts of the company for the year ended 31st March 2025.

Responsibilities and basis of report

As the charity trustees of the company you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the company's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the company as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**Paul Collins F C A
Collins & Co
Chartered Accountants
Suite 13 Hattersley House
1 Hattersley Court
Ormskirk
L39 2AY
22nd December 2025**

Unity Community Association, Liverpool
(Limited by Guarantee)

Statement of Financial Activities and Income and Expenditure Account
for the year ended 31st March, 2025

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
				2025 £	2024 £
INCOME FROM:					
Donations and legacies	2	1,966	0	1,966	3,311
Other trading activities	3	7,705	0	7,705	14,902
Investments	4	0	0	0	0
Charitable activities	5	0	77,486	77,486	104,481
TOTAL INCOME		<u>9,671</u>	<u>77,486</u>	<u>87,157</u>	<u>122,694</u>
EXPENDITURE ON:					
Raising funds	6	0	0	0	0
Charitable activities	7	20,282	96,119	116,401	111,168
TOTAL EXPENDITURE		<u>20,282</u>	<u>96,119</u>	<u>116,401</u>	<u>111,168</u>
NET INCOME/(EXPENDITURE) BEFORE TRANSFERS		(10,611)	(18,633)	(29,244)	11,526
GROSS TRANSFERS BETWEEN FUNDS		0	0	0	0
NET MOVEMENT IN FUNDS		<u>(10,611)</u>	<u>(18,633)</u>	<u>(29,244)</u>	<u>11,526</u>
RECONCILIATION OF FUNDS					
Total funds brought forward at 1st April, 2024		<u>10,468</u>	<u>20,133</u>	<u>30,601</u>	<u>19,075</u>
Total funds carried forward at 31st March, 2025		<u>(143)</u>	<u>1,500</u>	<u>1,357</u>	<u>30,601</u>

There are no recognised gains or losses other than the net movement in funds for the above two financial years.
The notes on pages 10 to 16 form part of these accounts.

Unity Community Association, Liverpool
(Limited by Guarantee)

Balance Sheet at 31st March, 2025

	Note	2025 £	2024 £
FIXED ASSETS			
Tangible fixed assets	11	1	1
CURRENT ASSETS			
Debtors	12	0	9,195
Cash at bank and in hand		2,364	22,365
Total current assets		<u>2,364</u>	<u>31,560</u>
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	13	1,008	960
NET CURRENT ASSETS		<u>1,356</u>	<u>30,600</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,357	30,601
CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		0	0
TOTAL NET ASSETS		<u><u>1,357</u></u>	<u><u>30,601</u></u>
FUNDS OF THE CHARITY	14		
Unrestricted		(143)	10,468
Restricted		1,500	20,133
Total charity funds		<u><u>1,357</u></u>	<u><u>30,601</u></u>

In approving these financial statements as directors of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption from audit under Section 477 of the Companies Act 2006;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31st March, 2025 and

(c) that we acknowledge our responsibilities for:

- (1) ensuring that the company keeps accounting records which comply with the requirements of the Act; and
- (2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the year then ended in accordance with the requirements of the Companies Act ('the Act'), and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

The financial statements are prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board of Trustees on 22nd December 2025 and signed on its behalf by:

.....
E.R Jenkins

.....
N Nicolas

Company Registration Number: 4298741

The notes on pages 10 to 16 form part of these accounts.

**Unity Community Association, Liverpool
(Limited by Guarantee)**

**Notes to the Financial Statements
for the year ended 31st March, 2025**

1 Accounting policies

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The financial statements have been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2015 FRS 102), applicable UK Accounting Standards and the Companies Act 2006.

The company has taken advantage of the exemption in FRS102 from the requirements to prepare a cash flow statement on the grounds that it is a small company.

Funds

General funds represent the funds of the charity that are not subject to any restrictions regarding their use and are available for application on the general purposes of the charity. Funds designated for a particular purpose by the trustees are also unrestricted.

Restricted funds are funds subject to specific conditions imposed by the donors or through the terms of an appeal.

Transfers of funds are made to recognise the release of restricted funds or to meet expenditure not covered by restricted income.

The accounts include all transactions, assets and liabilities for which the charity is held responsible in law. They do not include the accounts of groups that owe their main affiliation to another body.

Turnover

Turnover comprises the amounts receivable in respect of grants, donations and subscriptions.

Income from:

Donations and legacies

Voluntary income received by way of grants, donations and gifts is included in the Statement of Financial Activities in the year in which it is received by or on behalf of the charity. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

The charity received substantial amounts of voluntary help from its supporters, but no attempt is made to place a financial value on these services and they have not been included.

Grants receivable

Grants are credited to the Statement of Financial Activities in the year in which they are receivable.

Other income

Rental income from the letting of the charity's premises is recognised when the rental is due.

Investments

Dividends and interest are accounted for when due and payable. Interest entitlements are accounted for as they accrue. Tax recoverable on such income is recognised in the same accounting period.

Expenditure on:

Grants

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding

Raising Funds

All expenses relating to fundraising, publicity, public relations and investment management charges are charged to this heading.

**Unity Community Association, Liverpool
(Limited by Guarantee)**

**Notes to the Financial Statements
for the year ended 31st March, 2025 (continued)**

1 Accounting policies (cont.)

Charitable activities

Charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixture, fittings and equipment	-	15% on cost
Motor vehicles	-	25% reducing balance

All equipment, fixtures and fittings with an original cost of less than £1000, are written off in the year in which the expenditure was incurred on the basis that due to the nature of the company's activities, there is no expectation that the cost of the assets will be recovered in the way of future revenues.

Current Assets

Amounts owing to the charity at 31st March in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectible.

Short-term deposits include cash held on deposit at the bank.

Contingent Liabilities and Provisions

In accordance with the SORP, a contingent liability is disclosed for those grants, which do not represent liabilities, where the possible obligation, which arises from past events, will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustees' control. Provisions are recognised for those grants where there is uncertainty as to the timing or amount, and any uncertainty regarding the amount is more than one of determining a basis for reasonable estimation of the liability arising from that constructive obligation.

Charitable status and taxation

As a registered charity, the company benefits from rates' relief and is generally exempt from income tax and corporation tax. The charity is not registered for value added tax.

Unity Community Association, Liverpool
(Limited by Guarantee)

Notes to the Financial Statements
for the year ended 31st March, 2025 (continued)

	Unrestricted Funds £	Restricted Funds £	TOTAL 2025 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £
INCOME FROM:						
2 Donations and legacies						
Sundry donations	1,966	0	1,966	0	3,311	3,311
	<u>1,966</u>	<u>0</u>	<u>1,966</u>	<u>0</u>	<u>3,311</u>	<u>3,311</u>
3 Other trading activities						
Hire of facilities	3,470	0	3,470	14,902	0	14,902
Fundraising	4,235	0	4,235	0	0	0
	<u>7,705</u>	<u>0</u>	<u>7,705</u>	<u>14,902</u>	<u>0</u>	<u>14,902</u>
4 Investments						
Dividends and interest (including any reclaimed tax):						
- on cash deposits	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
5 Charitable activities						
Grants:						
PH Holt Charitable Trust	0	0	0	0	10,000	10,000
HAF	0	15,914	15,914	0	23,500	23,500
John Moores	0	5,000	5,000	0	10,800	10,800
Liverpool City Council	0	21,712	21,712	0	25,600	25,600
Merseyside Play Action Council	0	1,700	1,700	0	10,957	10,957
Million Hours - Big Lottery Fund	0	23,480	23,480	0	7,827	7,827
Misc Project Income	0	9,680	9,680	0	15,797	15,797
	<u>0</u>	<u>77,486</u>	<u>77,486</u>	<u>0</u>	<u>104,481</u>	<u>104,481</u>
EXPENDITURE ON:						
6 Raising funds						
Sundries	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Unity Community Association, Liverpool
(Limited by Guarantee)

Notes to the Financial Statements
for the year ended 31st March, 2025 (continued)

	Unrestricted Funds £	Restricted Funds £	TOTAL 2025 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £
7 Charitable activities						
Charitable giving and similar donations:						
Sundry Donations	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Wages and salaries	3,332	80,954	84,286	0	79,813	79,813
Staff pension costs	0	1,608	1,608	0	3,082	3,082
Building costs:						
Rent and rates	1,599	0	1,599	0	1,998	1,998
Insurance	6,215	0	6,215	0	7,186	7,186
Heat and light	4,439	0	4,439	0	5,398	5,398
Cleaning and waste disposal	32	0	32	0	0	0
Repairs and maintenance	1,300	0	1,300	0	184	184
Telephone & internet	853	1,000	1,853	921	726	1,647
Bank charges	86	0	86	118	0	118
Club activities	0	5,277	5,277	0	8,337	8,337
Equipment	0	7,280	7,280	0	340	340
Motor and travel expenses	80	0	80	0	203	203
Printing, postage and stationery	273	0	273	306	0	306
Website costs	0	0	0	337	0	337
Sundries	0	0	0	329	0	329
Professional fees	1,005	0	1,005	240	690	930
Accountancy & Independent						
Examination	1,068	0	1,068	960	0	960
(Profit)/loss on disposal of fixed assets	0	0	0	0	0	0
	<u>20,282</u>	<u>96,119</u>	<u>116,401</u>	<u>3,211</u>	<u>107,957</u>	<u>111,168</u>
8 Net incoming resources					2025	2024
					£	£
Net incoming resources is stated after charging:						
Profit/(loss) on disposal of fixed assets					0	0
Staff costs (see note 9)					85,894	82,895

Unity Community Association, Liverpool
(Limited by Guarantee)

Notes to the Financial Statements
for the year ended 31st March, 2025 (continued)

9 Staff Costs

	2025	2024
	£	£
Wages and Salaries	83,302	78,873
Social Security Costs	984	940
Pension Costs	1,608	3,082
	<u>85,894</u>	<u>82,895</u>

The average number of full-time equivalent employees (including casual and part-time staff) employed by the company during the year was as follows:

	2025	2024
	£	£
Administration	1	1
Projects, activities and sessions	3	3
	<u>4</u>	<u>4</u>

During the year the charity employed members of staff as detailed above. None (2024: None) of whom earned more than £60,000 p.a. The trustees received £Nil remuneration (2024: £Nil) during the year. Trustees were reimbursed travelling and subsistence expenses of £Nil (2024: £Nil) for the year. There were no other discloseable transactions in respect of trustees, persons closely connected with them or other related parties.

10 Pensions

The company operates defined contribution schemes in respect of certain employees. The schemes and their assets are held by independent managers. The pension charge represents contributions due from the company and amounted to £1608 (2024: £3082).

11 Tangible Fixed Assets

	Fixtures, fittings & equipment £	Total £
COST OR VALUATION		
At 1st April, 2024	14,206	14,206
Additions	0	0
Disposals	0	0
	<u>14,206</u>	<u>14,206</u>
At 31st March, 2025	<u>14,206</u>	<u>14,206</u>
DEPRECIATION		
At 1st April, 2024	14,205	14,205
Charge for the year	0	0
Depreciation on disposals	0	0
	<u>14,205</u>	<u>14,205</u>
At 31st March, 2025	<u>14,205</u>	<u>14,205</u>
NET BOOK VALUE		
At 31st March, 2025	<u>1</u>	<u>1</u>
At 31st March, 2024	<u>1</u>	<u>1</u>

Unity Community Association, Liverpool
(Limited by Guarantee)

Notes to the Financial Statements
for the year ended 31st March, 2025 (continued)

12 Debtors:

	2025	2024
	£	£
Trade debtors	0	0
Prepayments and accrued income	0	9,195
	<u>0</u>	<u>9,195</u>

13 Liabilities: Amounts falling due within one year

	2025	2024
	£	£
Trade Creditors	0	0
Accruals and deferred income	1,008	960
	<u>1,008</u>	<u>960</u>

14 Analysis of Net Assets by Fund

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fixed Assets	1	0	1
Current Assets	864	1,500	2,364
Current Liabilities	(1,008)	0	(1,008)
Liabilities after more than one year	0	0	0
	<u>(143)</u>	<u>1,500</u>	<u>1,357</u>
Fund Balance			

15 Movement on funds

	At 1st April, 2024	Incoming Resources (inc. gains)	Outgoing Resources	Transfers	At 31st March, 2025
	£	£	£	£	£
<u>Unrestricted funds</u>					
General fund	10,468	9,671	20,282	0	(143)
	<u>10,468</u>	<u>9,671</u>	<u>20,282</u>	<u>0</u>	<u>(143)</u>
<u>Restricted funds</u>					
Activities fund	6,233	1,400	7,633	0	0
Salaries Fund	13,900	63,806	76,206	0	1,500
Laptop Fund	0	7,280	7,280	0	0
Core Costs Fund	0	5,000	5,000	0	0
Total restricted funds	<u>20,133</u>	<u>77,486</u>	<u>96,119</u>	<u>0</u>	<u>1,500</u>
Total funds	<u>30,601</u>	<u>87,157</u>	<u>116,401</u>	<u>0</u>	<u>1,357</u>

**Unity Community Association, Liverpool
(Limited by Guarantee)**

**Notes to the Financial Statements
for the year ended 31st March, 2025 (continued)**

16 Fund Details

Details of the various funds held by the charity are as follows:

Name of fund	Description, nature and purposes of the fund
<u>Unrestricted funds</u>	
General fund	Any monies not included in any other fund.
<u>Restricted funds</u>	
Activities fund	This fund seeks to fund activities for young people throughout the year.
Salaries Fund	This project seeks to provide salary funding to ensure that various activities with young people, can proceed.
Laptop Fund	This project seeks to provide funding for replacement laptops.
Core Costs Fund	This relates to funds received towards the central "core" costs of running the charity.

17 Taxation

As a charity, Unity Community Association, Liverpool is exempt from tax on income and gains to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

18 Contingent liabilities

The company had no contingent liabilities at 31st March, 2025 (2024: None).

19 Capital commitments

The company had no capital commitments at 31st March, 2025 (2024: £Nil).

20 Members' liability

The company is limited by guarantee, and, in the event of the winding up of the company, the liability of each member (including those members who have served within the previous twelve months) is limited to a contribution of £1 towards the cost of dissolution and the liabilities incurred by the charity while the contributor was a member.

UNITY COMMUNITY ASSOCIATION, LIVERPOOL

England & Wales - Charity number 1106751

Accounts

Charity Registration Number: 1106751
Company Registration Number: 4298741

**Unity Community Association, Liverpool
(Limited by Guarantee)**

Trustees' Report and Financial Statements

for the year ended 31st March, 2024

**Unity Community Association, Liverpool
(Limited by Guarantee)**

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**Unity Community Association, Liverpool
(Limited by Guarantee)**

Charity Information

Charity Name: Unity Community Association, Liverpool
(Limited by Guarantee)

Charity Registration Number: 1106751

Company Registration Number: 4298741

Governing Document: Memorandum and Articles of Association dated 4th October, 2001

Registered Office: Unity Youth & Community Centre
49 Dove Street
Liverpool
L8 0TU

Principal Business Address: Unity Youth & Community Centre
49 Dove Street
Liverpool
L8 0TU

Directors/Trustees: D Stitcher (Chair)
E. R. Jenkins
A. Rogers
J R Jenkins-Burke
N Nicolas

Company Secretary: F A Jones

Principal Officer: F. A. Jones

Independent Examiner: Paul Collins F C A
Collins & Co
Chartered Accountants
Suite 13 Hattersley House
1 Hattersley Court
Ormskirk
L39 2AY

Bankers: NatWest Bank plc
2c Princes Road
Liverpool
L8 0TU

**Unity Community Association, Liverpool
(Limited by Guarantee)**

Trustees' Report for the year ended 31st March, 2024

The trustees, who are also directors for the purposes of company law, present their annual report and the financial statements for the year ended 31st March, 2024.

Reference and administrative details

The details are set out on page 1.

Trustees

The trustees who served during the year are as stated below:

D Stitcher	(Chair)	
N Nicolas		E. R. Jenkins
A. Rogers		J R Jenkins-Burke

A Rogers and J R Jenkins-Burke retire by rotation, and, being eligible, offer themselves for re-election.

Structure, Governance and Management

Governing document

The charity is a company limited by guarantee governed by its Memorandum and Articles of Association dated 4th October, 2001, which are based on a Charity Commission model. The company is registered as a charity with the Charity Commission.

Appointment of trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles of Association are known as the Board of Directors. Under the requirements of the Memorandum and Articles of Association, the Trustees are eligible, as the Board of Directors, to appoint additional trustees.

Trustee induction and training

New trustees are provided with an Induction Pack when they join the Board and are given the appropriate support by the centre manager and other trustees. Training is given to new trustees as and when required.

Organisation

The charity has an elected Board of Trustees. Board members are elected at the AGM, normally serve for three years, with one-third retiring each year, but can be re-elected. Casual vacancies can be filled by the Board during the year, with these Trustees, and any co-opted trustees, then able to stand at the AGM for election. Day to day management of the activities is undertaken by Mr F A Jones.

Related parties

There are no related or subsidiary companies. Membership of Merseyside Youth Association Ltd and its national body Clubs for Young People are maintained, and token grant-aid under contract is provided by Liverpool Youth Service. The company also has a close relationship with Kingsley United, the largest local football club whose policies on proactive youth engagement of local young people is shared by the charity; along with strong links to local primary and secondary schools, and is building a good relationship with the Liverpool John Moores University.

Risk management

The organisation has continued to exist for a number years with major funding from Liverpool City Council, the Steve Morgan Foundation and from BBC Children in Need.

The major risk to the group is failing to gain ongoing revenue funding. This is partly ameliorated by fund-seeking, although failure of one of our major funding bids in the future could see the rapid demise of the group, and the reduction or end of its services.

**Unity Community Association, Liverpool
(Limited by Guarantee)**

Trustees' Report for the year ended 31st March, 2024 (continued)

Risk management (Continued)

The trustees have a risk management and control strategy which consist of:

- Independent Health & Safety officer, who undertakes an annual risk assessment of the building.
- An annual review of all fire equipment by Claughton Fire Protection.
- Endeavouring to ensure that all staff behaviour/interactions towards members, users and the general public are in line with the charity's Code of Professional Conduct, Equal Opportunities and Child Protection policies, adopted by the company.

Work by the Health & Safety Officer (supplied by the Vocational College) has helped eradicate most hazards, and those that have not been removed have had the chances of occurring reduced by adopting good house-keeping policies. With little risk of fire identified by the H&S Officer, any likely occurrence would be from the use of portable appliances, and tests have been carried out to ensure compliance with the relevant BS regulations.

In following the guidelines set out in the Code of Professional Conduct, all staff would treat members, occasional users and general public, both young and old, with the utmost courtesy; also complying with Equal Opportunities and Safeguarding Children policies.

Objectives and activities

The Charity's objectives are to (a) promote the personal development of young people; (b) advance education, improve health, provide recreation and leisure facilities; (c) maintain a Youth & Community Centre and (d) promote other charitable purposes.

When planning our activities for the year, the trustees gave consideration to the Charity Commission's guidance on public benefit.

Achievements and performance during the year

Over the course of the past 12 months the project has endeavoured to return to the levels of engagement in both youth work and community engagement. With efforts of the staff, volunteers and the board the charity's profile has been raised

Since our last report the organisation has had over 240 young people attending the junior and senior youth clubs, in groups and in one-to-one support where needed. This year we have not only given support to young people, but also provided more support to their extended families and adult members of the community where we could and signposted them to specialised services.

The youth clubs had 146 males in attendance and 91 females, 223 days delivering both junior and senior club sessions. This year's projects have prioritised staying safe, raising aspirations, deterring involvement in youth groups involved in ASB and criminal activities.

Work with Young people

We remain extremely popular to young people who in the local area, with 70% of young people attending have L8 postcodes and 88% are from the combined L8 L7 and L15 areas. With 88% of young people identifying from BME backgrounds. A wide variety of activities were offered and participated in by the young people attending both the junior and senior youth club sessions over the year.

The activities, services, and projects we facilitated from over the past twelve months provided significant benefits to the young people, helping them grow in various aspects of their lives—personally, socially, and emotionally.

Personal Development and Life Skills:

Through practical activities like cooking, baking, and gardening, participants gained essential life skills. Cooking sessions taught them meal preparation, nutrition, and event planning, promoting responsibility and independence. Gardening projects fostered patience and environmental awareness, as participants learned to care for plants and appreciate sustainability. Group activities like the "Bake Off" challenge or the Christmas market further developed teamwork, communication, and leadership skills as young people planned and worked collaboratively to achieve shared goals.

**Unity Community Association, Liverpool
(Limited by Guarantee)**

Trustees' Report for the year ended 31st March, 2024 (continued)

Work with Young people (continued)

Emotional Well-being:

Well-being sessions, such as "Well-being Wednesdays," focused on emotional resilience and self-awareness. These activities provided a safe space for participants to reflect on their feelings, manage stress, and develop coping strategies. Discussions on mental health, bullying, and safety encouraged openness, giving young people the tools and confidence to address emotional challenges. This focus on emotional well-being promoted healthier mental habits and self-expression.

Creative Expression:

Arts and crafts projects, ranging from Halloween decorations to preparations for the "Black Girls Brunch," offered young people a platform to explore their creativity. Engaging in these activities fostered self-confidence and allowed participants to express emotions and ideas through creative outlets. The entrepreneurial aspects of some projects, such as making and selling crafts at community events, helped build problem-solving and critical thinking skills, encouraging participants to take pride in their work.

Physical Health and Teamwork:

Sports and fitness activities, including football, dodgeball, roller skating, and yoga, promoted physical health and teamwork. These sessions not only encouraged regular exercise but also taught participants the importance of working together, communicating effectively, and resolving conflicts. Gym inductions and yoga sessions helped them set fitness goals and improve mental well-being through physical activity.

Community Engagement and Social Awareness:

Community-focused events like Christmas carolling, environmental projects, and the Christmas market encouraged young people to become more engaged in their surroundings. By participating in these activities, they developed empathy, social responsibility, and a stronger sense of belonging. Environmental projects like the Clean Air initiative also raised awareness about sustainability and encouraged participants to consider the impact of their actions on the environment.

Reducing Risky Behaviour:

Through workshops and discussions on safety issues like knife crime, gang prevention, and the dangers of vaping, young people became more informed about the consequences of risky behaviours. These sessions provided them with the knowledge and tools to make safer, more positive choices. By focusing on both awareness and practical strategies, we helped foster a safer, more responsible approach to decision-making.

In summary, these activities supported personal growth, emotional resilience, creativity, physical health, and community engagement while promoting safer, more positive behaviours. This holistic approach empowered young people to thrive in all areas of their lives.

Working with Groups

Throughout the year, our organisation has been privileged to collaborate with numerous groups that have significantly enriched the experiences and knowledge of our young people, helping them develop broader perspectives and make more informed decisions.

Our partnerships have spanned diverse sectors, each contributing unique opportunities for personal and professional growth. The Targeted Services for Young People initiative supported the Young Inspectors group, while the Royal Navy provided insights into future career opportunities. The British Lung Foundation and Asthma UK engaged our youth through workshops, conferences, and environmental campaigns.

In the arts realm, FACT, Liverpool's premier arts organisation, facilitated extraordinary experiences by connecting our young people directly with three internationally acclaimed artists. They participated in exhibition productions and visits, expanding their understanding of artistic expression. Similarly, MPAC offered arts and craft projects and music production opportunities, using state-of-the-art equipment and working alongside professional music writers, producers, and performers—an experience that proved both inspirational and confidence-building.

**Unity Community Association, Liverpool
(Limited by Guarantee)**

Trustees' Report for the year ended 31st March, 2024 (continued)

Working with Groups (Continued)

Physical and personal development were also key focuses. Capoeira for All utilised the practice's values and ethos to promote positive change, offering regular holiday projects that improved self-esteem, addressed personal development, and provided fitness through an engaging, performance-based approach. Park Palace Ponies specifically targeted children with special educational needs, offering riding opportunities to build confidence.

Community engagement remained central to our mission. Our participants celebrated at the Splash Art event and enjoyed an outing at the Baltic Market. Through Growing Granby, young people developed and maintained a community garden plot, participating in cleanup days, gardening, and experiencing the rewards of growing and consuming their own produce.

Cultural exchange was exemplified by our collaboration with Pagoda Arts, a Chinese youth facility where our young people cooked, played, and formed new friendships. Catch 22 provided critical careers advice and arranged meaningful experiences like attending youth-focused productions at the Everyman Theatre, with a strong emphasis on disability awareness and inclusivity.

These partnerships have been instrumental in creating holistic, enriching experiences that support the personal, professional, and creative development of our young people.

Building Refurbishment and Development

The refurbishment of the building is a key priority to all young people, staff and board. Creating a building that includes primarily what our young people want, more energy efficient and complies with modern building regulations.

Benefit

The current climate for charitable organisations is extremely competitive. We are grateful to Steve Morgan Foundation, PH Holt, Liverpool City Council – Targeted Services for Young People, Merseyside Play Action Council and the Holidays Activities Fund that have helped us provide improved services to support children, young people and their families in the local area.

Financial Review**Results for the year**

The results for the year are set out on page 8.

Investment powers and policy

Under the Memorandum and Articles of Association, the charity has the power to invest in any way the trustees wish.

The trustees, having regard to the liquidity requirements of the company and to the reserves policy have operated a policy of keeping available funds in an interest bearing deposit account with the company's bankers.

Reserves policy

The trustees have established the level of reserves (that is those funds that are freely available) that the charity ought to have. Reserves are needed to bridge the funding gaps between spending on agreed projects and the related grant income, as well as the (often) considerable delays in receiving rental income. As a result, the trustees believe that the ideal level of reserves would be equal to twelve month's worth of expenditure. The trustees note that the actual free reserves at the year end was £10,468 (2023: £NIL) compared to an ideal level of reserves of £111,000 (2023: £134,000). The trustees intend to address this situation in the coming periods, by gradually building the reserves up to their ideal level.

**Unity Community Association, Liverpool
(Limited by Guarantee)**

Trustees' Report for the year ended 31st March, 2024 (continued)

Plans for future periods

This year we have submitted multiple funding applications that will enable the services we provide to be sustained and expanded upon. A key target the coming year is the creation of a fully funded junior youth club. That can offer the same level of support to primary school young people as is currently offered to secondary school young people.

It is hoped the building refurbishment application will be successful and the building can be used to host multiple organisations to deliver their services during the school day to complement the youth clubs during the afternoon and evenings.

Trustees' responsibilities in relation to the financial statements

Company and charity 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 company and of its surplus or deficit for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards and Statements of Recommended Practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the 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 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report is prepared in accordance with the provisions of the Companies Act 2006 applicable to companies subject to the small companies' regime.

This report was approved by the Board of Trustees on 19th December 2024 and signed on its behalf by:

F A Jones
Centre Manager and Company Secretary

**Unity Community Association, Liverpool
(Limited by Guarantee)**

**Independent Examiner's Report to the Trustees of
Unity Community Association, Liverpool**

I report to the trustees on my examination of the accounts of the company for the year ended 31st March 2024.

Responsibilities and basis of report

As the charity trustees of the company you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the company's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the company as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**Paul Collins F C A
Collins & Co
Chartered Accountants
Suite 13 Hattersley House
1 Hattersley Court
Ormskirk
L39 2AY
19th December 2024**

Unity Community Association, Liverpool
(Limited by Guarantee)

Statement of Financial Activities and Income and Expenditure Account
for the year ended 31st March, 2024

		Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2024 £	2023 £
	Note				
INCOME FROM:					
Donations and legacies	2	0	3,311	3,311	4,040
Other trading activities	3	14,902	0	14,902	26,706
Investments	4	0	0	0	0
Charitable activities	5	0	104,481	104,481	77,869
TOTAL INCOME		<u>14,902</u>	<u>107,792</u>	<u>122,694</u>	<u>108,615</u>
EXPENDITURE ON:					
Raising funds	6	0	0	0	0
Charitable activities	7	3,211	107,957	111,168	134,350
TOTAL EXPENDITURE		<u>3,211</u>	<u>107,957</u>	<u>111,168</u>	<u>134,350</u>
NET INCOME/(EXPENDITURE) BEFORE TRANSFERS		11,691	(165)	11,526	(25,735)
GROSS TRANSFERS BETWEEN FUNDS		0	0	0	0
NET MOVEMENT IN FUNDS		<u>11,691</u>	<u>(165)</u>	<u>11,526</u>	<u>(25,735)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward at 1st April, 2023		<u>(1,223)</u>	<u>20,298</u>	<u>19,075</u>	<u>44,810</u>
Total funds carried forward at 31st March, 2024		<u>10,468</u>	<u>20,133</u>	<u>30,601</u>	<u>19,075</u>

There are no recognised gains or losses other than the net movement in funds for the above two financial years.
The notes on pages 10 to 16 form part of these accounts.

Unity Community Association, Liverpool
(Limited by Guarantee)

Balance Sheet at 31st March, 2024

	Note	2024 £	2023 £
FIXED ASSETS			
Tangible fixed assets	11	1	1
CURRENT ASSETS			
Debtors	12	9,195	8,333
Cash at bank and in hand		22,365	11,629
Total current assets		<u>31,560</u>	<u>19,962</u>
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	13	960	888
NET CURRENT ASSETS		<u>30,600</u>	<u>19,074</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		30,601	19,075
CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		0	0
TOTAL NET ASSETS		<u><u>30,601</u></u>	<u><u>19,075</u></u>
FUNDS OF THE CHARITY	14		
Unrestricted		10,468	(1,223)
Restricted		20,133	20,298
Total charity funds		<u><u>30,601</u></u>	<u><u>19,075</u></u>

In approving these financial statements as directors of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption from audit under Section 477 of the Companies Act 2006;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31st March, 2024 and

(c) that we acknowledge our responsibilities for:

- (1) ensuring that the company keeps accounting records which comply with the requirements of the Act; and
- (2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the year then ended in accordance with the requirements of the Companies Act ('the Act'), and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

The financial statements are prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board of Trustees on 19th December 2024 and signed on its behalf by:

.....
E.R Jenkins

.....
N Nicolas

Company Registration Number: 4298741
The notes on pages 10 to 16 form part of these accounts.

**Unity Community Association, Liverpool
(Limited by Guarantee)**

**Notes to the Financial Statements
for the year ended 31st March, 2024**

1 Accounting policies

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The financial statements have been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2015 FRS 102), applicable UK Accounting Standards and the Companies Act 2006.

The company has taken advantage of the exemption in FRS102 from the requirements to prepare a cash flow statement on the grounds that it is a small company.

Funds

General funds represent the funds of the charity that are not subject to any restrictions regarding their use and are available for application on the general purposes of the charity. Funds designated for a particular purpose by the trustees are also unrestricted.

Restricted funds are funds subject to specific conditions imposed by the donors or through the terms of an appeal.

Transfers of funds are made to recognise the release of restricted funds or to meet expenditure not covered by restricted income.

The accounts include all transactions, assets and liabilities for which the charity is held responsible in law. They do not include the accounts of groups that owe their main affiliation to another body.

Turnover

Turnover comprises the amounts receivable in respect of grants, donations and subscriptions.

Income from:

Donations and legacies

Voluntary income received by way of grants, donations and gifts is included in the Statement of Financial Activities in the year in which it is received by or on behalf of the charity. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

The charity received substantial amounts of voluntary help from its supporters, but no attempt is made to place a financial value on these services and they have not been included.

Grants receivable

Grants are credited to the Statement of Financial Activities in the year in which they are receivable.

Other income

Rental income from the letting of the charity's premises is recognised when the rental is due.

Investments

Dividends and interest are accounted for when due and payable. Interest entitlements are accounted for as they accrue. Tax recoverable on such income is recognised in the same accounting period.

Expenditure on:

Grants

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding

Raising Funds

All expenses relating to fundraising, publicity, public relations and investment management charges are charged to this heading.

**Unity Community Association, Liverpool
(Limited by Guarantee)**

**Notes to the Financial Statements
for the year ended 31st March, 2024 (continued)**

1 Accounting policies (cont.)

Charitable activities

Charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixture, fittings and equipment	-	15% on cost
Motor vehicles	-	25% reducing balance

All equipment, fixtures and fittings with an original cost of less than £1000, are written off in the year in which the expenditure was incurred on the basis that due to the nature of the company's activities, there is no expectation that the cost of the assets will be recovered in the way of future revenues.

Current Assets

Amounts owing to the charity at 31st March in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectible.

Short-term deposits include cash held on deposit at the bank.

Contingent Liabilities and Provisions

In accordance with the SORP, a contingent liability is disclosed for those grants, which do not represent liabilities, where the possible obligation, which arises from past events, will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustees' control. Provisions are recognised for those grants where there is uncertainty as to the timing or amount, and any uncertainty regarding the amount is more than one of determining a basis for reasonable estimation of the liability arising from that constructive obligation.

Charitable status and taxation

As a registered charity, the company benefits from rates' relief and is generally exempt from income tax and corporation tax. The charity is not registered for value added tax.

Unity Community Association, Liverpool
(Limited by Guarantee)

Notes to the Financial Statements
for the year ended 31st March, 2024 (continued)

	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £
INCOME FROM:						
2 Donations and legacies						
Sundry donations	0	3,311	3,311	4,040	0	4,040
	<u>0</u>	<u>3,311</u>	<u>3,311</u>	<u>4,040</u>	<u>0</u>	<u>4,040</u>
3 Other trading activities						
Hire of facilities	14,902	0	14,902	26,706	0	26,706
Other income	0	0	0	0	0	0
	<u>14,902</u>	<u>0</u>	<u>14,902</u>	<u>26,706</u>	<u>0</u>	<u>26,706</u>
4 Investments						
Dividends and interest (including any reclaimed tax):						
- on cash deposits	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
5 Charitable activities						
Grants:						
PH Holt Charitable Trust	0	10,000	10,000	0	0	0
HAF	0	23,500	23,500	0	21,000	21,000
John Moores	0	10,800	10,800	0	0	0
Liverpool City Council	0	25,600	25,600	0	25,600	25,600
Merseyside Play Action Council	0	10,957	10,957	0	8,500	8,500
Steve Morgan Foundation	0	0	0	0	12,500	12,500
Kickstart Programme	0	0	0	0	4,449	4,449
YPAS	0	0	0	0	5,000	5,000
Million Hours - Big Lottery Fund	0	7,827	7,827	0	0	0
Misc Project Income	0	15,797	15,797	0	820	820
	<u>0</u>	<u>104,481</u>	<u>104,481</u>	<u>0</u>	<u>77,869</u>	<u>77,869</u>
EXPENDITURE ON:						
6 Raising funds						
Sundries	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Unity Community Association, Liverpool
(Limited by Guarantee)

Notes to the Financial Statements
for the year ended 31st March, 2024 (continued)

	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £
7 Charitable activities						
Charitable giving and similar donations:						
Sundry Donations	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Wages and salaries		79,813	79,813	30,179	70,063	100,242
Staff pension costs	0	3,082	3,082	1,165	2,600	3,765
Building costs:						
Rent and rates	0	1,998	1,998	1,869	0	1,869
Insurance	0	7,186	7,186	5,646	0	5,646
Heat and light	0	5,398	5,398	3,072	0	3,072
Cleaning and waste disposal	0	0	0	126	0	126
Repairs and maintenance	0	184	184	133	0	133
Refurbishment costs	0	0	0	0	2,591	2,591
Telephone & internet	921	726	1,647	1,291	0	1,291
Bank charges	118	0	118	100	0	100
Club activities	0	8,337	8,337	159	10,097	10,256
Youth Voices Costs	0	0	0	2,055	0	2,055
Equipment	0	340	340	904	0	904
Motor and travel expenses	0	203	203	270	0	270
Printing, postage and stationery	306	0	306	311	0	311
Website costs	337	0	337	0	0	0
Sundries	329	0	329	0	0	0
Professional fees	240	690	930	831	0	831
Accountancy & Independent						
Examination	960	0	960	888	0	888
(Profit)/loss on disposal of fixed assets	0	0	0	0	0	0
	<u>3,211</u>	<u>107,957</u>	<u>111,168</u>	<u>48,999</u>	<u>85,351</u>	<u>134,350</u>

8 Net incoming resources

Net incoming resources is stated after charging:

Profit/(loss) on disposal of fixed assets

Staff costs (see note 9)

	2024 £	2023 £
Profit/(loss) on disposal of fixed assets	0	0
Staff costs (see note 9)	82,895	104,007

Unity Community Association, Liverpool
(Limited by Guarantee)

Notes to the Financial Statements
for the year ended 31st March, 2024 (continued)

9 Staff Costs

	2024	2023
	£	£
Wages and Salaries	78,873	97,433
Social Security Costs	940	2,809
Pension Costs	3,082	3,765
	<u>82,895</u>	<u>104,007</u>

The average number of full-time equivalent employees (including casual and part-time staff) employed by the company during the year was as follows:

	2024	2023
	£	£
Administration	1	1
Projects, activities and sessions	3	3
	<u>4</u>	<u>4</u>

During the year the charity employed members of staff as detailed above. None (2023: None) of whom earned more than £60,000 p.a. The trustees received £Nil remuneration (2023: £Nil) during the year. Trustees were reimbursed travelling and subsistence expenses of £Nil (2023: £Nil) for the year. There were no other discloseable transactions in respect of trustees, persons closely connected with them or other related parties.

10 Pensions

The company operates defined contribution schemes in respect of certain employees. The schemes and their assets are held by independent managers. The pension charge represents contributions due from the company and amounted to £3082 (2023: £3765).

11 Tangible Fixed Assets

	Fixtures, fittings & equipment £	Total £
COST OR VALUATION		
At 1st April, 2023	14,206	14,206
Additions	0	0
Disposals	0	0
	<u>14,206</u>	<u>14,206</u>
At 31st March, 2024	<u>14,206</u>	<u>14,206</u>
DEPRECIATION		
At 1st April, 2023	14,205	14,205
Charge for the year	0	0
Depreciation on disposals	0	0
	<u>14,205</u>	<u>14,205</u>
At 31st March, 2024	<u>14,205</u>	<u>14,205</u>
NET BOOK VALUE		
At 31st March, 2024	<u>1</u>	<u>1</u>
At 31st March, 2023	<u>1</u>	<u>1</u>

Unity Community Association, Liverpool
(Limited by Guarantee)

Notes to the Financial Statements
for the year ended 31st March, 2024 (continued)

12 Debtors:	2024	2023
	£	£
Trade debtors	0	0
Prepayments and accrued income	9,195	8,333
	<u>9,195</u>	<u>8,333</u>

13 Liabilities: Amounts falling due within one year	2024	2023
	£	£
Trade Creditors	0	0
Accruals and deferred income	960	888
	<u>960</u>	<u>888</u>

14 Analysis of Net Assets by Fund	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fixed Assets	1	0	1
Current Assets	11,427	20,133	31,560
Current Liabilities	(960)	0	(960)
Liabilities after more than one year	0	0	0
Fund Balance	<u>10,468</u>	<u>20,133</u>	<u>30,601</u>

15 Movement on funds	At 1st April, 2023	Incoming Resources (inc. gains)	Outgoing Resources	Transfers	At 31st March, 2024
	£	£	£	£	£
<u>Unrestricted funds</u>					
General fund	(1,223)	14,902	3,211	0	10,468
Total unrestricted funds	<u>(1,223)</u>	<u>14,902</u>	<u>3,211</u>	<u>0</u>	<u>10,468</u>
<u>Restricted funds</u>					
Refurbishment fund	10,298	0	0	(10,298)	0
Activities fund	0	11,359	8,337	0	3,022
Salaries Fund	5,000	92,485	83,585	0	13,900
Minibus Fund	5,000	3,311	5,100	0	3,211
Core Costs Fund	0	637	10,935	10,298	0
Total restricted funds	<u>20,298</u>	<u>107,792</u>	<u>107,957</u>	<u>0</u>	<u>20,133</u>
Total funds	<u>19,075</u>	<u>122,694</u>	<u>111,168</u>	<u>0</u>	<u>30,601</u>

**Unity Community Association, Liverpool
(Limited by Guarantee)**

**Notes to the Financial Statements
for the year ended 31st March, 2024 (continued)**

16 Fund Details

Details of the various funds held by the charity are as follows:

Name of fund	Description, nature and purposes of the fund
<u>Unrestricted funds</u>	
General fund	Any monies not included in any other fund.
<u>Restricted funds</u>	
Refurbishment fund	This is a fund for monies that was to be used for the refurbishment of the centre, however, the funder agreed that this could be used towards core costs and hence the balance was transferred.
Activities fund	This fund seeks to fund activities for young people throughout the year.
Salaries Fund	This project seeks to provide salary funding to ensure that various activities with young people, can proceed.
Minibus Fund	This project seeks to provide funding for a replacement minibus and ongoing activities.
Core Costs Fund	This relates to funds received towards the central "core" costs of running the charity.

17 Taxation

As a charity, Unity Community Association, Liverpool is exempt from tax on income and gains to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

18 Contingent liabilities

The company had no contingent liabilities at 31st March, 2024 (2023: None).

19 Capital commitments

The company had no capital commitments at 31st March, 2024 (2023: £Nil).

20 Members' liability

The company is limited by guarantee, and, in the event of the winding up of the company, the liability of each member (including those members who have served within the previous twelve months) is limited to a contribution of £1 towards the cost of dissolution and the liabilities incurred by the charity while the contributor was a member.

Accounts

Charity Registration Number: 1106751
Company Registration Number: 4298741

**Unity Community Association, Liverpool
(Limited by Guarantee)**

Trustees' Report and Financial Statements

for the year ended 31st March, 2023

**Unity Community Association, Liverpool
(Limited by Guarantee)**

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**Unity Community Association, Liverpool
(Limited by Guarantee)**

Charity Information

Charity Name: Unity Community Association, Liverpool
(Limited by Guarantee)

Charity Registration Number: 1106751

Company Registration Number: 4298741

Governing Document: Memorandum and Articles of Association dated 4th October, 2001

Registered Office: Unity Youth & Community Centre
49 Dove Street
Liverpool
L8 0TU

Principal Business Address: Unity Youth & Community Centre
49 Dove Street
Liverpool
L8 0TU

Directors/Trustees: D Stitcher (Chair)
E. R. Jenkins
A. Rogers
J R Jenkins-Burke
N Nicolas

Company Secretary: F A Jones

Principal Officer: F. A. Jones

Independent Examiner: Paul Collins F C A
Collins & Co
Chartered Accountants
Suite 13 Hattersley House
1 Hattersley Court
Ormskirk
L39 2AY

Bankers: NatWest Bank plc
2c Princes Road
Liverpool
L8 0TU

**Unity Community Association, Liverpool
(Limited by Guarantee)**

Trustees' Report for the year ended 31st March, 2023

The trustees, who are also directors for the purposes of company law, present their annual report and the financial statements for the year ended 31st March, 2023.

Reference and administrative details

The details are set out on page 1.

Trustees

The trustees who served during the year are as stated below:

D Stitcher	(Chair)	
N Nicolas		E. R. Jenkins
A. Rogers		J R Jenkins-Burke

E R Jenkins and N Nicolas retire by rotation, and, being eligible, offer themselves for re-election.

Structure, Governance and Management

Governing document

The charity is a company limited by guarantee governed by its Memorandum and Articles of Association dated 4th October, 2001, which are based on a Charity Commission model. The company is registered as a charity with the Charity Commission.

Appointment of trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles of Association are known as the Board of Directors. Under the requirements of the Memorandum and Articles of Association, the Trustees are eligible, as the Board of Directors, to appoint additional trustees.

Trustee induction and training

New trustees are provided with an Induction Pack when they join the Board and are given the appropriate support by the centre manager and other trustees. Training is given to new trustees as and when required.

Organisation

The charity has an elected Board of Trustees. Board members are elected at the AGM, normally serve for three years, with one-third retiring each year, but can be re-elected. Casual vacancies can be filled by the Board during the year, with these Trustees, and any co-opted trustees, then able to stand at the AGM for election. Day to day management of the activities is undertaken by Mr F A Jones.

Related parties

There are no related or subsidiary companies. Membership of Merseyside Youth Association Ltd and its national body Clubs for Young People are maintained, and token grant-aid under contract is provided by Liverpool Youth Service. The company also has a close relationship with Kingsley United, the largest local football club whose policies on proactive youth engagement of local young people is shared by the charity; along with strong links to local primary and secondary schools, and is building a good relationship with the Liverpool John Moores University.

Risk management

The organisation has continued to exist for a number years with major funding from Liverpool City Council, the Steve Morgan Foundation and from BBC Children in Need.

The major risk to the group is failing to gain ongoing revenue funding. This is partly ameliorated by fund-seeking, although failure of one of our major funding bids in the future could see the rapid demise of the group, and the reduction or end of its services.

**Unity Community Association, Liverpool
(Limited by Guarantee)**

Trustees' Report for the year ended 31st March, 2023 (continued)

Risk management (Continued)

The trustees have a risk management and control strategy which consist of:

- Independent Health & Safety officer, who undertakes an annual risk assessment of the building.
- An annual review of all fire equipment by Claughton Fire Protection.
- Endeavouring to ensure that all staff behaviour/interactions towards members, users and the general public are in line with the charity's Code of Professional Conduct, Equal Opportunities and Child Protection policies, adopted by the company.

Work by the Health & Safety Officer (supplied by the Vocational College) has helped eradicate most hazards, and those that have not been removed have had the chances of occurring reduced by adopting good house-keeping policies. With little risk of fire identified by the H&S Officer, any likely occurrence would be from the use of portable appliances, and tests have been carried out to ensure compliance with the relevant BS regulations.

In following the guidelines set out in the Code of Professional Conduct, all staff would treat members, occasional users and general public, both young and old, with the utmost courtesy; also complying with Equal Opportunities and Safeguarding Children policies.

Objectives and activities

The Charity's objectives are to (a) promote the personal development of young people; (b) advance education, improve health, provide recreation and leisure facilities; (c) maintain a Youth & Community Centre and (d) promote other charitable purposes.

When planning our activities for the year, the trustees gave consideration to the Charity Commission's guidance on public benefit.

Achievements and performance during the year

Over the course of the past 12 months the project has endeavoured to return to the levels of engagement in both youth work and community engagement. {summarise key achievements and outcomes}. With efforts of the staff, volunteers and the board the charity's profile has been raised through {key endeavours, achievements or initiatives, e.g. youth and community work}.

Since our last report the organisation has had over 352 young people attending the junior and senior youth clubs, in groups and in one-to-one support where needed. This year we have not only given support to young people, but also provided more support to their extended families and adult members of the community where we could and signposted them to specialised services.

The youth clubs had 199 males in attendance and 153 females, 218 days delivering both junior and senior club sessions. This year's projects have prioritised staying safe, raising aspirations, deterring involvement in youth groups involved in ASB and criminal activities.

Work with Young people

We remain extremely popular to young people who in the local area, with 70% of young people attending have L8 postcodes and 90% are from the combined L8 L7 and L15 areas. With 855 of young people identifying from BME backgrounds.

A wide variety of activities were offered and participated in by the young people attending both the junior and senior youth club sessions over the year.

Sports activities were extremely popular as usual. With football, dodgeball, skating, and Roller skating being requested most often. Multi-sports sessions aimed to develop teamwork and communication skills are extremely productive in bridging relationships between young people from different schools or cultural backgrounds.

**Unity Community Association, Liverpool
(Limited by Guarantee)**

Trustees' Report for the year ended 31st March, 2023 (continued)

Work with Young people (continued)

Numerous arts & crafts and creative sessions took place, often with a seasonal theme such as Halloween or Christmas. Activities included face painting, nail art, embroidery projects, card making, decorating globes, and creating costumes and flags. Sessions encouraged imagination, creativity, and skill development.

Educational activities included homework clubs with tutor support and topics like online safety delivered across age groups. Discussions engaged members on current issues and events. Debates encouraged respectful sharing of perspectives. Quizzes and competitions aided learning.

Dance sessions allowed members to choreograph routines. Drama projects involved writing, rehearsing and performing short plays. Music production activities included DJ lessons and planning a podcast. All helped build confidence and teamwork.

Cookery was extremely popular with members regularly requesting baking sessions where they followed recipes for meals and sweet treats. This encouraged kitchen safety, hygiene, weighing skills, and healthy eating. Gardening sessions promoted nutrition and sustainability.

Wellbeing activities featured yoga, meditation, mindfulness art, and group discussions on managing emotions. Outreach projects involved visiting and delivering gifts to a local care home.

Anti-bullying and knife crime workshops educated on risks, prevention strategies, and support networks. Targeted sessions covered relationships, substance misuse, mental health, and employability.

The breadth of activities delivered over the year catered to a wide variety of interests and needs amongst membership, with the aim of supporting development, learning, health, wellbeing and community cohesion.

Working with Groups

Over the year we have been fortunate to work with a number of groups that have enriched the knowledge of our young people and helped them become more informed and make better decisions. These groups have included: Targeted Services for Young People - Facilitated and supported the Young Inspectors group that some members participated in;

Arts based and performance based groups included - Osun Arts: Delivering therapeutic beats and rhythm sessions including drumming, dance and exercises; D-Street Drama: Provided performance based projects; 20 Stories High: Delivered a performance focusing on knife crime.

Third year student from Liverpool Institute of Performing Arts Sent drama students to facilitate sessions where members wrote and rehearsed a play used towards,

Urban first aid sessions by The Samaritans and British Red Cross: Provided first aid and knife wound care.

Clean air and environmental focused projects delivered by British Lung Foundation, Asthma UK and Sustainable Transport: Engaged our members on environmental projects and supported members' participation at COP26 conference in Glasgow

Raising aspiration projects with FACT: Partnered on various projects including 3D game design and K-pop dance sessions; L8 Law project: Ran law mentoring projects and the Royal Navy have helped our young people realise there are plenty of opportunities available to them in the future.

Building Refurbishment and Development

The refurbishment of the building is a key priority to all young people, staff and board. It is hoped with the joint application to the Youth Investment Fund the Merseyside Youth Association, will create the best opportunity in recent years of a successful capital application. Creating a building that includes primarily what our young people want, more energy efficient and complies with modern building regulations.

**Unity Community Association, Liverpool
(Limited by Guarantee)**

Trustees' Report for the year ended 31st March, 2023 (continued)

Benefit

The current climate for charitable organisations is extremely competitive. We are grateful to Steve Morgan Foundation, Liverpool City Council – Targeted Services for Young People, Merseyside Play Action Council and the Holidays Activities Fund that have helped us provide improved services to support children, young people and their families in the local area.

Financial Review

Results for the year

The results for the year are set out on page 8.

Investment powers and policy

Under the Memorandum and Articles of Association, the charity has the power to invest in any way the trustees wish.

The trustees, having regard to the liquidity requirements of the company and to the reserves policy have operated a policy of keeping available funds in an interest bearing deposit account with the company's bankers.

Reserves policy

The trustees have established the level of reserves (that is those funds that are freely available) that the charity ought to have. Reserves are needed to bridge the funding gaps between spending on agreed projects and the related grant income, as well as the (often) considerable delays in receiving rental income. As a result, the trustees believe that the ideal level of reserves would be equal to twelve month's worth of expenditure. The trustees note that there was no actual free reserves at the year end (2022: £17,030) compared to an ideal level of reserves of £134,000 (2022: £175,000). The trustees intend to address this situation in the coming periods, by gradually building the reserves up to their ideal level.

Plans for future periods

This year we have submitted multiple funding applications that will enable the services we provide to be sustained and expanded upon. A key target the coming year is the creation of a fully funded junior youth club. That can offer the same level of support to primary school young people as is currently offered to secondary school young people.

It is hoped the building refurbishment application will be successful and the building can be used to host multiple organisations to deliver their services during the school day to complement the youth clubs during the afternoon and evenings

**Unity Community Association, Liverpool
(Limited by Guarantee)**

Trustees' Report for the year ended 31st March, 2023 (continued)

Trustees' responsibilities in relation to the financial statements

Company and charity 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 company and of its surplus or deficit for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards and Statements of Recommended Practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the 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 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report is prepared in accordance with the provisions of the Companies Act 2006 applicable to companies subject to the small companies' regime.

This report was approved by the Board of Trustees on 21st December 2023 and signed on its behalf by:

F A Jones
Centre Manager and Company Secretary

**Unity Community Association, Liverpool
(Limited by Guarantee)**

**Independent Examiner's Report to the Trustees of
Unity Community Association, Liverpool**

I report to the trustees on my examination of the accounts of the company for the year ended 31st March 2022.

Responsibilities and basis of report

As the charity trustees of the company you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the company's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the company as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**Paul Collins F C A
Collins & Co
Chartered Accountants
Suite 13 Hattersley House
1 Hattersley Court
Ormskirk
L39 2AY
21st December 2023**

Unity Community Association, Liverpool
(Limited by Guarantee)

Statement of Financial Activities and Income and Expenditure Account
for the year ended 31st March, 2023

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2023 £	2022 £
INCOME FROM:					
Donations and legacies	2	4,040	0	4,040	650
Other trading activities	3	26,706	0	26,706	7,071
Investments	4	0	0	0	0
Charitable activities	5	0	77,869	77,869	158,353
TOTAL INCOME		<u>30,746</u>	<u>77,869</u>	<u>108,615</u>	<u>166,074</u>
EXPENDITURE ON:					
Raising funds	6	0	0	0	0
Charitable activities	7	48,999	85,351	134,350	175,662
TOTAL EXPENDITURE		<u>48,999</u>	<u>85,351</u>	<u>134,350</u>	<u>175,662</u>
NET INCOME/(EXPENDITURE) BEFORE TRANSFERS		(18,253)	(7,482)	(25,735)	(9,588)
GROSS TRANSFERS BETWEEN FUNDS		0	0	0	0
NET MOVEMENT IN FUNDS		<u>(18,253)</u>	<u>(7,482)</u>	<u>(25,735)</u>	<u>(9,588)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward at 1st April, 2022		<u>17,030</u>	<u>27,780</u>	<u>44,810</u>	<u>54,398</u>
Total funds carried forward at 31st March, 2023		<u>(1,223)</u>	<u>20,298</u>	<u>19,075</u>	<u>44,810</u>

There are no recognised gains or losses other than the net movement in funds for the above two financial years.
The notes on pages 10 to 16 form part of these accounts.

Unity Community Association, Liverpool
(Limited by Guarantee)

Balance Sheet at 31st March, 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible fixed assets	11	1	1
CURRENT ASSETS			
Debtors	12	8,333	0
Cash at bank and in hand		11,629	49,637
Total current assets		<u>19,962</u>	<u>49,637</u>
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	13	888	4,828
NET CURRENT ASSETS		<u>19,074</u>	<u>44,809</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		19,075	44,810
CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		0	0
TOTAL NET ASSETS		<u><u>19,075</u></u>	<u><u>44,810</u></u>
FUNDS OF THE CHARITY	14		
Unrestricted		(1,223)	17,030
Restricted		20,298	27,780
Total charity funds		<u><u>19,075</u></u>	<u><u>44,810</u></u>

In approving these financial statements as directors of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption from audit under Section 477 of the Companies Act 2006;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31st March, 2023 and

(c) that we acknowledge our responsibilities for:

- (1) ensuring that the company keeps accounting records which comply with the requirements of the Act; and
- (2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the year then ended in accordance with the requirements of the Companies Act ('the Act'), and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

The financial statements are prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board of Trustees on 21st December 2023 and signed on its behalf by:

.....
E.R Jenkins

.....
N Nicolas

Company Registration Number: 4298741

The notes on pages 10 to 16 form part of these accounts.

**Unity Community Association, Liverpool
(Limited by Guarantee)**

**Notes to the Financial Statements
for the year ended 31st March, 2023**

1 Accounting policies

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The financial statements have been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2015 FRS 102), applicable UK Accounting Standards and the Companies Act 2006.

The company has taken advantage of the exemption in FRS102 from the requirements to prepare a cash flow statement on the grounds that it is a small company.

Funds

General funds represent the funds of the charity that are not subject to any restrictions regarding their use and are available for application on the general purposes of the charity. Funds designated for a particular purpose by the trustees are also unrestricted.

Restricted funds are funds subject to specific conditions imposed by the donors or through the terms of an appeal.

Transfers of funds are made to recognise the release of restricted funds or to meet expenditure not covered by restricted income.

The accounts include all transactions, assets and liabilities for which the charity is held responsible in law. They do not include the accounts of groups that owe their main affiliation to another body.

Turnover

Turnover comprises the amounts receivable in respect of grants, donations and subscriptions.

Income from:

Donations and legacies

Voluntary income received by way of grants, donations and gifts is included in the Statement of Financial Activities in the year in which it is received by or on behalf of the charity. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

The charity received substantial amounts of voluntary help from its supporters, but no attempt is made to place a financial value on these services and they have not been included.

Grants receivable

Grants are credited to the Statement of Financial Activities in the year in which they are receivable.

Other income

Rental income from the letting of the charity's premises is recognised when the rental is due.

Investments

Dividends and interest are accounted for when due and payable. Interest entitlements are accounted for as they accrue. Tax recoverable on such income is recognised in the same accounting period.

Expenditure on:

Grants

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding

Raising Funds

All expenses relating to fundraising, publicity, public relations and investment management charges are charged to this heading.

**Unity Community Association, Liverpool
(Limited by Guarantee)**

**Notes to the Financial Statements
for the year ended 31st March, 2023 (continued)**

1 Accounting policies (cont.)

Charitable activities

Charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixture, fittings and equipment	-	15% on cost
Motor vehicles	-	25% reducing balance

All equipment, fixtures and fittings with an original cost of less than £1000, are written off in the year in which the expenditure was incurred on the basis that due to the nature of the company's activities, there is no expectation that the cost of the assets will be recovered in the way of future revenues.

Current Assets

Amounts owing to the charity at 31st March in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectible.

Short-term deposits include cash held on deposit at the bank.

Contingent Liabilities and Provisions

In accordance with the SORP, a contingent liability is disclosed for those grants, which do not represent liabilities, where the possible obligation, which arises from past events, will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustees' control. Provisions are recognised for those grants where there is uncertainty as to the timing or amount, and any uncertainty regarding the amount is more than one of determining a basis for reasonable estimation of the liability arising from that constructive obligation.

Charitable status and taxation

As a registered charity, the company benefits from rates' relief and is generally exempt from income tax and corporation tax. The charity is not registered for value added tax.

Unity Community Association, Liverpool
(Limited by Guarantee)

Notes to the Financial Statements
for the year ended 31st March, 2023 (continued)

	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £
INCOME FROM:						
2 Donations and legacies						
Sundry donations	4,040	0	4,040	650	0	650
	<u>4,040</u>	<u>0</u>	<u>4,040</u>	<u>650</u>	<u>0</u>	<u>650</u>
3 Other trading activities						
Hire of facilities	26,706	0	26,706	7,071	0	7,071
Other income	0	0	0	0	0	0
	<u>26,706</u>	<u>0</u>	<u>26,706</u>	<u>7,071</u>	<u>0</u>	<u>7,071</u>
4 Investments						
Dividends and interest (including any reclaimed tax):						
- on cash deposits	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
5 Charitable activities						
Grants:						
BBC Children in Need	0	0	0	0	31,755	31,755
HAF	0	21,000	21,000	0	28,916	28,916
John Moores	0	0	0	0	7,000	7,000
Liverpool City Council	0	25,600	25,600	0	25,600	25,600
Merseyside Play Action Council	0	8,500	8,500	0	2,000	2,000
Steve Morgan Foundation	0	12,500	12,500	0	28,000	28,000
Kickstart Programme	0	4,449	4,449	0	26,085	26,085
YPAS	0	5,000	5,000	0	0	0
Misc	0	820	820	0	8,997	8,997
	<u>0</u>	<u>77,869</u>	<u>77,869</u>	<u>0</u>	<u>158,353</u>	<u>158,353</u>
EXPENDITURE ON:						
6 Raising funds						
Sundries	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Unity Community Association, Liverpool
(Limited by Guarantee)

Notes to the Financial Statements
for the year ended 31st March, 2023 (continued)

	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £
7 Charitable activities						
Charitable giving and similar donations:						
Sundry Donations	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Wages and salaries	30,179	70,063	100,242	3,982	132,049	136,031
Staff pension costs	1,165	2,600	3,765	0	3,929	3,929
Building costs:						
Rent and rates	1,869	0	1,869	0	3,450	3,450
Insurance	5,646	0	5,646	0	4,980	4,980
Heat and light	3,072	0	3,072	0	3,718	3,718
Cleaning and waste disposal	126	0	126	0	143	143
Repairs and maintenance	133	0	133	0	701	701
Refurbishment costs	0	2,591	2,591	0	1,224	1,224
Telephone & internet	1,291	0	1,291	0	923	923
Bank charges	100	0	100	106	0	106
Club activities	0	10,097	10,097	0	14,979	14,979
Youth Voices Costs	2,055	0	2,055	0	0	0
Volunteers Expenses	0	0	0	0	1,009	1,009
Equipment	904	0	904	0	776	776
Motor and travel expenses	270	0	270	0	1,127	1,127
Printing, postage and stationery	311	0	311	0	128	128
TV licence	159	0	159	0	158	158
Website costs	0	0	0	156	0	156
Sundries	0	0	0	13	0	13
Professional fees	831	0	831	464	670	1,134
Accountancy & Independent						
Examination	888	0	888	828	0	828
(Profit)/loss on disposal of fixed assets	0	0	0	149	0	149
	<u>48,999</u>	<u>85,351</u>	<u>134,350</u>	<u>5,698</u>	<u>169,964</u>	<u>175,662</u>

8 Net incoming resources

Net incoming resources is stated after charging:

Profit/(loss) on disposal of fixed assets

Staff costs (see note 9)

	2023 £	2022 £
Profit/(loss) on disposal of fixed assets	0	149
Staff costs (see note 9)	104,007	139,960

**Unity Community Association, Liverpool
(Limited by Guarantee)**

**Notes to the Financial Statements
for the year ended 31st March, 2023 (continued)**

9 Staff Costs

	2023	2022
	£	£
Wages and Salaries	97,433	131,537
Social Security Costs	2,809	4,494
Pension Costs	3,765	3,929
	<u>104,007</u>	<u>139,960</u>

The average number of full-time equivalent employees (including casual and part-time staff) employed by the company during the year was as follows:

	2023	2022
	£	£
Administration	1	1
Projects, activities and sessions	3	3
	<u>4</u>	<u>4</u>

During the year the charity employed members of staff as detailed above. None (2022: None) of whom earned more than £60,000 p.a. The trustees received £Nil remuneration (2022: £Nil) during the year. Trustees were reimbursed travelling and subsistence expenses of £Nil (2022: £Nil) for the year. There were no other discloseable transactions in respect of trustees, persons closely connected with them or other related parties.

10 Pensions

The company operates defined contribution schemes in respect of certain employees. The schemes and their assets are held by independent managers. The pension charge represents contributions due from the company and amounted to £3765 (2022: £3929).

11 Tangible Fixed Assets

	Fixtures, fittings & equipment £	Total £
COST OR VALUATION		
At 1st April, 2022	14,206	14,206
Additions	0	0
Disposals	0	0
	<u>14,206</u>	<u>14,206</u>
At 31st March, 2023	<u>14,206</u>	<u>14,206</u>
DEPRECIATION		
At 1st April, 2022	14,205	14,205
Charge for the year	0	0
Depreciation on disposals	0	0
	<u>14,205</u>	<u>14,205</u>
At 31st March, 2023	<u>14,205</u>	<u>14,205</u>
NET BOOK VALUE		
At 31st March, 2023	<u>1</u>	<u>1</u>
At 31st March, 2022	<u>1</u>	<u>1</u>

Unity Community Association, Liverpool
(Limited by Guarantee)

Notes to the Financial Statements
for the year ended 31st March, 2023 (continued)

12 Debtors:	2023	2022
	£	£
Trade debtors	0	0
Prepayments and accrued income	8,333	0
	<u>8,333</u>	<u>0</u>

13 Liabilities: Amounts falling due within one year	2023	2022
	£	£
Trade Creditors	0	0
Loans	0	4,000
Accruals and deferred income	888	828
	<u>888</u>	<u>4,828</u>

14 Analysis of Net Assets by Fund

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fixed Assets	1	0	1
Current Assets	(336)	20,298	19,962
Current Liabilities	(888)	0	(888)
Liabilities after more than one year	0	0	0
Fund Balance	<u>(1,223)</u>	<u>20,298</u>	<u>19,075</u>

15 Movement on funds

	At 1st April, 2022	Incoming Resources (inc. gains)	Outgoing Resources	Transfers	At 31st March, 2023
	£	£	£	£	£
<u>Unrestricted funds</u>					
General fund	17,030	30,746	48,999	0	(1,223)
Total unrestricted funds	<u>17,030</u>	<u>30,746</u>	<u>48,999</u>	<u>0</u>	<u>(1,223)</u>
<u>Restricted funds</u>					
Refurbishment fund	12,889	0	2,591	0	10,298
Activities fund	6,568	820	7,388	0	0
Salaries Fund	5,826	72,049	72,875	0	5,000
Minibus & Martial Arts	0	5,000	0	0	5,000
Sponsorship Fund	2,497	0	2,497	0	0
Total restricted funds	<u>27,780</u>	<u>77,869</u>	<u>85,351</u>	<u>0</u>	<u>20,298</u>
Total funds	<u>44,810</u>	<u>108,615</u>	<u>134,350</u>	<u>0</u>	<u>19,075</u>

**Unity Community Association, Liverpool
(Limited by Guarantee)**

**Notes to the Financial Statements
for the year ended 31st March, 2023 (continued)**

16 Fund Details

Details of the various funds held by the charity are as follows:

Name of fund	Description, nature and purposes of the fund
<u>Unrestricted funds</u>	
General fund	Any monies not included in any other fund.
<u>Restricted funds</u>	
Refurbishment fund	This is a fund for monies to be used for the refurbishment of the centre.
Activities fund	This fund seeks to fund activities for young people throughout the year.
Salaries Fund	This project seeks to provide salary funding to ensure that various activities with young people, can proceed.
Minibus & Martial Arts	This project seeks to provide funding for a replacement minibus and provide some Martial Arts activities for young people.
Sponsorship Fund	This relates to funds from a charity towards supporting the development of disadvantaged young people.

17 Taxation

As a charity, Unity Community Association, Liverpool is exempt from tax on income and gains to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

18 Contingent liabilities

The company had no contingent liabilities at 31st March, 2023 (2022: None).

19 Capital commitments

The company had no capital commitments at 31st March, 2023 (2022: £Nil).

20 Members' liability

The company is limited by guarantee, and, in the event of the winding up of the company, the liability of each member (including those members who have served within the previous twelve months) is limited to a contribution of £1 towards the cost of dissolution and the liabilities incurred by the charity while the contributor was a member.

Accounts

Charity Registration Number: 1106751
Company Registration Number: 4298741

**Unity Community Association, Liverpool
(Limited by Guarantee)**

Trustees' Report and Financial Statements

for the year ended 31st March, 2022

**Unity Community Association, Liverpool
(Limited by Guarantee)**

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**Unity Community Association, Liverpool
(Limited by Guarantee)**

Charity Information

Charity Name:	Unity Community Association, Liverpool (Limited by Guarantee)
Charity Registration Number:	1106751
Company Registration Number:	4298741
Governing Document:	Memorandum and Articles of Association dated 4th October, 2001
Registered Office:	Unity Youth & Community Centre 49 Dove Street Liverpool L8 0TU
Principal Business Address:	Unity Youth & Community Centre 49 Dove Street Liverpool L8 0TU
Directors/Trustees:	D Stitcher (Chair) E. R. Jenkins A. Rogers J R Jenkins-Burke N Nicolas
Company Secretary:	F A Jones
Principal Officer:	F. A. Jones
Independent Examiner:	Paul Collins F C A Collins & Co Chartered Accountants Suite 13 Hattersley House 1 Hattersley Court Ormskirk L39 2AY
Bankers:	NatWest Bank plc 2c Princes Road Liverpool L8 0TU

**Unity Community Association, Liverpool
(Limited by Guarantee)**

Trustees' Report for the year ended 31st March, 2022

The trustees, who are also directors for the purposes of company law, present their annual report and the financial statements for the year ended 31st March, 2022.

Reference and administrative details

The details are set out on page 1.

Trustees

The trustees who served during the year are as stated below:

D Stitcher	(Chair)	
N Nicolas		E. R. Jenkins
A. Rogers		J R Jenkins-Burke

E R Jenkins and N Nicolas retire by rotation, and, being eligible, offer themselves for re-election.

Structure, Governance and Management

Governing document

The charity is a company limited by guarantee governed by its Memorandum and Articles of Association dated 4th October, 2001, which are based on a Charity Commission model. The company is registered as a charity with the Charity Commission.

Appointment of trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles of Association are known as the Board of Directors. Under the requirements of the Memorandum and Articles of Association, the Trustees are eligible, as the Board of Directors, to appoint additional trustees.

Trustee induction and training

New trustees are provided with an Induction Pack when they join the Board and are given the appropriate support by the centre manager and other trustees. Training is given to new trustees as and when required.

Organisation

The charity has an elected Board of Trustees. Board members are elected at the AGM, normally serve for three years, with one-third retiring each year, but can be re-elected. Casual vacancies can be filled by the Board during the year, with these Trustees, and any co-opted trustees, then able to stand at the AGM for election. Day to day management of the activities is undertaken by Mr F A Jones.

Related parties

There are no related or subsidiary companies. Membership of Merseyside Youth Association Ltd and its national body Clubs for Young People are maintained, and token grant-aid under contract is provided by Liverpool Youth Service. The company also has a close relationship with Kingsley United, the largest local football club whose policies on proactive youth engagement of local young people is shared by the charity; along with strong links to local primary and secondary schools, and is building a good relationship with the Liverpool John Moores University.

Risk management

The organisation has continued to exist for a number years with major funding from Liverpool City Council, the Steve Morgan Foundation and from BBC Children in Need.

The major risk to the group is failing to gain ongoing revenue funding. This is partly ameliorated by fund-seeking, although failure of one of our major funding bids in the future could see the rapid demise of the group, and the reduction or end of its services.

**Unity Community Association, Liverpool
(Limited by Guarantee)**

Trustees' Report for the year ended 31st March, 2022 (continued)

Risk management (Continued)

The trustees have a risk management and control strategy which consist of:

- Independent Health & Safety officer, who undertakes an annual risk assessment of the building.
- An annual review of all fire equipment by Claughton Fire Protection.
- Endeavouring to ensure that all staff behaviour/interactions towards members, users and the general public are in line with the charity's Code of Professional Conduct, Equal Opportunities and Child Protection policies, adopted by the company.

Work by the Health & Safety Officer (supplied by the Vocational College) has helped eradicate most hazards, and those that have not been removed have had the chances of occurring reduced by adopting good house-keeping policies. With little risk of fire identified by the H&S Officer, any likely occurrence would be from the use of portable appliances, and tests have been carried out to ensure compliance with the relevant BS regulations.

In following the guidelines set out in the Code of Professional Conduct, all staff would treat members, occasional users and general public, both young and old, with the utmost courtesy; also complying with Equal Opportunities and Safeguarding Children policies.

Objectives and activities

The Charity's objectives are to (a) promote the personal development of young people; (b) advance education, improve health, provide recreation and leisure facilities; (c) maintain a Youth & Community Centre and (d) promote other charitable purposes.

When planning our activities for the year, the trustees gave consideration to the Charity Commission's guidance on public benefit.

Achievements and performance during the year

Over the course of the past 12 months the project has built on the work done during lockdown and the stop start transition back to normality with the reducing of COVID-19.

With efforts of the staff and volunteers we believe we have made positive contributions to alleviate the disadvantages faced by the children and young people in Princes' Park ward. While trying to address the challenge of low levels of sustained attendance in school.

Since our last report the organisation has had over 434 young people attending the junior and senior youth clubs, both online and in limited groups. This year we continued to give support to member's families and adult members of the community. The youth clubs had 239 males in attendance and 195 females.

This year's projects were mainly delivered in person with the minimum of restrictions; the first quarter delivery was done under social distance guidelines. We were able to provide services for many children and young people, we now recognised there was a clear triumvirate in whom and how we could engage them. Online only, face-to-face only and both, children and young people who did both benefitted the most from the services we provided.

With high session attendance, we could not do outreach youth work on the same scale as we did in the previous year. By being able to be in a set space for specific times, the youth club sessions have been able to maintain the save level of engagement with young people as last year. However, we do recognise that there are some young people who will not engage with our services again because they are now entrenched in the street.

This year we have delivered thirty different centre based activities, thirteen trips out and a weeklong residential, thirty-five different projects and much more.

**Unity Community Association, Liverpool
(Limited by Guarantee)**

Trustees' Report for the year ended 31st March, 2022 (continued)

Work with Young people

Our work with young people this year has been enabled by BBC Children in Need, the Holiday Activity Fund, MPAC and Liverpool City Council to name a few. We focussed on encouraging young people to use the centre by providing activities they have chosen, ensuring we have maximum engagement. The activities and youth work we have done this have focussed on as keeping children and young people safe.

Under the umbrella of keeping children and young people safe, we provided sessions that hope encouraged them to be positive members of the community with positive role models raising aspirations and supporting educational development whether academic or vocational. The lockdown rules have made the projects we did on mental health more acceptable has gone some way to taking the stigma away around poor mental health. The work we have done with respect to gun gang and knife crime, has been even more relevance, with the decrease in the age of young people getting involved and their victims.

As with each year the services we provide are usually taken up by young people who live primarily within the L8 area, with L7 and L15 closely behind. These postcodes make up eighty percent of the members living within them and eighty six percent identifying as BME

Raising Aspirations

The Young Inspectors held most of their meeting in the centre this year, because many of those involved were Unity members. They travelled to London and Birmingham, working with the counterparts in the cities to promote the Commonwealth games. The online cooking classes continued for six months and was replaced by cooking within the centre, which was so popular turns had to be timetabled to cook. Forty eight different meals, snacks and cakes were made, creating a level of confidence and independence rarely seen in large numbers in projects. Culminating in a cookbook showcasing their favourite recipes. Royal Navy workshops helped young people consider different paths, while the apprenticeship and employment project helped young people consider essential careers with clear paths for progression. A group of our young have got involved in a project called the Imaginist project, which explores computer 3D game making with FACT and a black trans digital artist. The project that attracted the most recognition for our young people was Aimee's project, named after one of our members who passed away due asthma in March 21. Partnering with the British Lung Foundation and Asthma UK, the members placed monitors around the local community to measure pollution levels. This led to a trip to COP26 where they met other young climate activists and celebrities, an interview for Sky's FYI and BBC radio merseyside.

Mental and Physical Health Wellbeing

The "Sow n Grow" project, was an excellent way for youth people to slow down and take time, it was supported by local parent who worked in a plant nursery. The quality of the fruit and vegetables produced under the guidance of a professional was amazing. Some of what was grown was put into well being packs and given as gifts to parents and a local elderly care home. We visited the care home regularly, taking time to talk and interact with the residents.

The change of scenery that the annual residential brings for those who go, is often referred to as holiday. It's a break from the city most of the young people never get with their families, like the trips to theme parks or the beach are a chance to do something they do not normally do. They are acquiring positive memories that will last a lifetime and improve their mental health.

The centre was originally the "Unity Boys Club" and its layout favours sports. We are lucky to have facilities and equipment to provide a variety of sports, which means that each day the physical activities that can be done by everyone, if they wish. Including yoga and meditation sessions, which many young people enjoyed.

**Unity Community Association, Liverpool
(Limited by Guarantee)**

Trustees' Report for the year ended 31st March, 2022 (continued)

Gang Gun and Knife Crime

As with every year, the targeting of young people at risk of gang involvement has to be subtle and involves mainly one-to-one work with the individuals and support for their families. The young people who usually get involved in violent crime come from families where parents need support. The Forward Project, was set up by a group of parents who had experienced this and wanted to provide support for other parents who are experiencing similar difficulties. The group is based in the centre and allows wrap around support to be given to a young person and family if they accept it.

The bike riding project, was an excellent tool for engaging some of the local young people who were on the fringes of gang involvement. This is a project we promote and support for as much as we can, because we know it has measurable outcomes.

Positive Contributions

We believe helping young people make positive contributions, helps them develop into valuable members of the community. This year our young people have been vocal in their contributions participating in the march against the growing indiscriminate violence in the community, anti fly tipping campaign, road safety and air quality monitoring. They again have made hampers for families in need and recorded Zoom Christmas carols for our two local care homes. This year the activities and projects we offered to children and young people, happened with the support and the funding from Children in Need for the senior club and MPAC/HAF for holiday activities. The Steve Morgan Foundation funded our Participation coordinator and our Family support worker, which have been instrumental in working closer with our young people and their families to achieve the best outcomes possible.

Working with Groups

The most regular users of our facilities are church's taking advantage of our spaces, were the Deeper Christian Life Ministry and Dunamis church on Sundays. And we are very grateful for the mentoring and support given by L1 church members.

High Intensity Interval Training for women has continued to hold weekly session for the community. Much of the working with groups has been for the benefit of our young people. Targeted Services for Young People facilitation and development of the Young Inspectors group has massively benefitted some of our members. Performance based projects from D-Street Drama and 20 Stories High, have increased self-confidence and self-esteem. Project with the Samaritans and British Red Cross have helped educate our young people in first aid and how to support with knife wounds. The British Lung Foundation, Asthma UK and Sustainable Transport all supported our COP26 visit to Glasgow. The many visits by the Royal Navy and even more projects with FACT have enabled our young people to consider the wider opportunities.

Building Refurbishment and Development

The small refurbishment of the building was completed and we opened up fully at the end of the lockdown restriction in June. The building is much better for delivery youth work and recreational activities, however it is not as good as it should be a distance away from being fit for purpose. The heating, toilets, disability access and much more, mean we are far from current standards for a building. We will be considering our options for how we will address the building development in the coming years.

**Unity Community Association, Liverpool
(Limited by Guarantee)**

Trustees' Report for the year ended 31st March, 2022 (continued)

Benefit

The current climate for charitable organisations is extremely competitive as all charities try to scale up to the increased need for more support for children, young people and their families. We are grateful to long term funders BBC Children in Need and Liverpool City Council, Steve Morgan Foundation, John Moores Foundation and Awards for All, have helped us to provide a much improved service to the children and young people of the Princes' Park ward of Toxteth.

Financial Review

Results for the year

The results for the year are set out on page 9.

Investment powers and policy

Under the Memorandum and Articles of Association, the charity has the power to invest in any way the trustees wish.

The trustees, having regard to the liquidity requirements of the company and to the reserves policy have operated a policy of keeping available funds in an interest bearing deposit account with the company's bankers.

Reserves policy

The trustees have established the level of reserves (that is those funds that are freely available) that the charity ought to have. Reserves are needed to bridge the funding gaps between spending on agreed projects and the related grant income, as well as the (often) considerable delays in receiving rental income. As a result, the trustees believe that the ideal level of reserves would be equal to twelve month's worth of expenditure. The trustees note that the actual level of free reserves at the year end was £17,030 (2021: £15,007) compared to an ideal level of reserves of £175,000 (2021: £142,000). The trustees intend to address this situation in the coming periods, by gradually building the reserves up to their ideal level.

Plans for future periods

We are in our final year of funding from John Moore's foundation for core costs, BBC Children in Need for Youth Club costs and the Steve Morgan Foundation for a participation worker, we are working toward successfully replacing these funding streams to ensure our services can continue.

The Board and senior management will continue in our long term goal of a modern, compliant and sustainable building and services for local young people.

**Unity Community Association, Liverpool
(Limited by Guarantee)**

Trustees' Report for the year ended 31st March, 2022 (continued)

Trustees' responsibilities in relation to the financial statements

Company and charity 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 company and of its surplus or deficit for that year . In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards and Statements of Recommended Practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the 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 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report is prepared in accordance with the provisions of the Companies Act 2006 applicable to companies subject to the small companies' regime.

This report was approved by the Board of Trustees on 22nd December 2022 and signed on its behalf by:

F A Jones
Centre Manager and Company Secretary

**Unity Community Association, Liverpool
(Limited by Guarantee)**

**Independent Examiner's Report to the Trustees of
Unity Community Association, Liverpool**

I report to the trustees on my examination of the accounts of the company for the year ended 31st March 2022.

Responsibilities and basis of report

As the charity trustees of the company you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the company's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the company as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**Paul Collins F C A
Collins & Co
Chartered Accountants
Suite 13 Hattersley House
1 Hattersley Court
Ormskirk
L39 2AY
22nd December 2022**

Unity Community Association, Liverpool
(Limited by Guarantee)

Statement of Financial Activities and Income and Expenditure Account
for the year ended 31st March, 2022

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2022 £	2021 £
INCOME FROM:					
Donations and legacies	2	650	0	650	1,127
Other trading activities	3	7,071	0	7,071	15,865
Investments	4	0	0	0	0
Charitable activities	5	0	158,353	158,353	155,585
TOTAL INCOME		<u>7,721</u>	<u>158,353</u>	<u>166,074</u>	<u>172,577</u>
EXPENDITURE ON:					
Raising funds	6	0	0	0	0
Charitable activities	7	5,698	169,964	175,662	142,346
TOTAL EXPENDITURE		<u>5,698</u>	<u>169,964</u>	<u>175,662</u>	<u>142,346</u>
NET INCOME/(EXPENDITURE) BEFORE TRANSFERS		2,023	(11,611)	(9,588)	30,231
GROSS TRANSFERS BETWEEN FUNDS		0	0	0	0
NET MOVEMENT IN FUNDS		<u>2,023</u>	<u>(11,611)</u>	<u>(9,588)</u>	<u>30,231</u>
RECONCILIATION OF FUNDS					
Total funds brought forward at 1st April, 2021		<u>15,007</u>	<u>39,391</u>	<u>54,398</u>	<u>24,167</u>
Total funds carried forward at 31st March, 2022		<u>17,030</u>	<u>27,780</u>	<u>44,810</u>	<u>54,398</u>

There are no recognised gains or losses other than the net movement in funds for the above two financial years.
The notes on pages 11 to 17 form part of these accounts.

**Unity Community Association, Liverpool
(Limited by Guarantee)**

Balance Sheet at 31st March, 2022

	Note	2022 £	2021 £
FIXED ASSETS			
Tangible fixed assets	11	1	150
CURRENT ASSETS			
Debtors	12	0	10,243
Cash at bank and in hand		49,637	55,548
Total current assets		<u>49,637</u>	<u>65,791</u>
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	13	4,828	11,543
NET CURRENT ASSETS		<u>44,809</u>	<u>54,248</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		44,810	54,398
CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		0	0
TOTAL NET ASSETS		<u><u>44,810</u></u>	<u><u>54,398</u></u>
FUNDS OF THE CHARITY	14		
Unrestricted		17,030	15,007
Restricted		27,780	39,391
Total charity funds		<u><u>44,810</u></u>	<u><u>54,398</u></u>

In approving these financial statements as directors of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption from audit under Section 477 of the Companies Act 2006;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31st March, 2022 and

(c) that we acknowledge our responsibilities for:

- (1) ensuring that the company keeps accounting records which comply with the requirements of the Act; and
- (2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the year then ended in accordance with the requirements of the Companies Act ('the Act'), and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

The financial statements are prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board of Trustees on 22nd December 2022 and signed on its behalf by:

.....
E.R Jenkins

.....
N Nicolas

Company Registration Number: 4298741
The notes on pages 11 to 17 form part of these accounts.

**Unity Community Association, Liverpool
(Limited by Guarantee)**

**Notes to the Financial Statements
for the year ended 31st March, 2022**

1 Accounting policies

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The financial statements have been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2015 FRS 102), applicable UK Accounting Standards and the Companies Act 2006.

The company has taken advantage of the exemption in FRS102 from the requirements to prepare a cash flow statement on the grounds that it is a small company.

Funds

General funds represent the funds of the charity that are not subject to any restrictions regarding their use and are available for application on the general purposes of the charity. Funds designated for a particular purpose by the trustees are also unrestricted.

Restricted funds are funds subject to specific conditions imposed by the donors or through the terms of an appeal.

Transfers of funds are made to recognise the release of restricted funds or to meet expenditure not covered by restricted income.

The accounts include all transactions, assets and liabilities for which the charity is held responsible in law. They do not include the accounts of groups that owe their main affiliation to another body.

Turnover

Turnover comprises the amounts receivable in respect of grants, donations and subscriptions.

Income from:

Donations and legacies

Voluntary income received by way of grants, donations and gifts is included in the Statement of Financial Activities in the year in which it is received by or on behalf of the charity. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

The charity received substantial amounts of voluntary help from its supporters, but no attempt is made to place a financial value on these services and they have not been included.

Grants receivable

Grants are credited to the Statement of Financial Activities in the year in which they are receivable.

Other income

Rental income from the letting of the charity's premises is recognised when the rental is due.

Investments

Dividends and interest are accounted for when due and payable. Interest entitlements are accounted for as they accrue. Tax recoverable on such income is recognised in the same accounting period.

Expenditure on:

Grants

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding

Raising Funds

All expenses relating to fundraising, publicity, public relations and investment management charges are charged to this heading.

**Unity Community Association, Liverpool
(Limited by Guarantee)**

**Notes to the Financial Statements
for the year ended 31st March, 2022 (continued)**

1 Accounting policies (cont.)

Charitable activities

Charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixture, fittings and equipment	-	15% on cost
Motor vehicles	-	25% reducing balance

All equipment, fixtures and fittings with an original cost of less than £1000, are written off in the year in which the expenditure was incurred on the basis that due to the nature of the company's activities, there is no expectation that the cost of the assets will be recovered in the way of future revenues.

Current Assets

Amounts owing to the charity at 31st March in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectible.

Short-term deposits include cash held on deposit at the bank.

Contingent Liabilities and Provisions

In accordance with the SORP, a contingent liability is disclosed for those grants, which do not represent liabilities, where the possible obligation, which arises from past events, will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustees' control. Provisions are recognised for those grants where there is uncertainty as to the timing or amount, and any uncertainty regarding the amount is more than one of determining a basis for reasonable estimation of the liability arising from that constructive obligation.

Charitable status and taxation

As a registered charity, the company benefits from rates' relief and is generally exempt from income tax and corporation tax. The charity is not registered for value added tax.

Unity Community Association, Liverpool
(Limited by Guarantee)

Notes to the Financial Statements
for the year ended 31st March, 2022 (continued)

	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £
INCOME FROM:						
2 Donations and legacies						
Sundry donations	650	0	650	1,127	0	1,127
	<u>650</u>	<u>0</u>	<u>650</u>	<u>1,127</u>	<u>0</u>	<u>1,127</u>
3 Other trading activities						
Hire of facilities	7,071	0	7,071	6,364	0	6,364
Other income	0	0	0	0	9,501	9,501
	<u>7,071</u>	<u>0</u>	<u>7,071</u>	<u>6,364</u>	<u>9,501</u>	<u>15,865</u>
4 Investments						
Dividends and interest (including any reclaimed tax):						
- on cash deposits	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
5 Charitable activities						
Grants:						
BBC Children in Need	0	31,755	31,755	0	40,973	40,973
HAF	0	28,916	28,916	0	0	0
John Moores	0	7,000	7,000	0	7,000	7,000
Liverpool City Council	0	25,600	25,600	0	30,600	30,600
Merseyside Play Action Council	0	2,000	2,000	0	7,190	7,190
Steve Morgan Foundation	0	28,000	28,000	0	37,471	37,471
Kickstart Programme	0	26,085	26,085	0	0	0
Misc	0	8,997	8,997	8,835	23,516	32,351
	<u>0</u>	<u>158,353</u>	<u>158,353</u>	<u>8,835</u>	<u>146,750</u>	<u>155,585</u>
EXPENDITURE ON:						
6 Raising funds						
Sundries	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Unity Community Association, Liverpool
(Limited by Guarantee)

Notes to the Financial Statements
for the year ended 31st March, 2022 (continued)

	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £
7 Charitable activities						
Charitable giving and similar donations:						
Sundry Donations	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Wages and salaries	3,982	132,049	136,031	0	91,437	91,437
Staff pension costs	0	3,929	3,929	0	3,164	3,164
Building costs:						
Rent and rates	0	3,450	3,450	0	716	716
Insurance	0	4,980	4,980	0	4,415	4,415
Heat and light	0	3,718	3,718	0	2,154	2,154
Cleaning and waste disposal	0	143	143	0	0	0
Repairs and maintenance	0	701	701	0	812	812
Refurbishment costs	0	1,224	1,224	0	10,700	10,700
Telephone & internet	0	923	923	0	909	909
Bank charges	106	0	106	92	0	92
Club activities	0	14,979	14,979	0	15,498	15,498
Volunteers Expenses	0	1,009	1,009	0	1,190	1,190
Equipment	0	776	776	0	6,924	6,924
Motor and travel expenses	0	1,127	1,127	0	1,763	1,763
Printing, postage and stationery	0	128	128	0	0	0
TV licence	0	158	158	83	74	157
Website costs	156	0	156	180	0	180
Sundries	13	0	13	770	0	770
Professional fees	464	670	1,134	634	0	634
Accountancy & Independent						
Examination	828	0	828	756	0	756
Depreciation on fixtures & fittings	0	0	0	0	0	0
Depreciation on motor vehicles	0	0	0	75	0	75
(Profit)/loss on disposal of fixed assets	149	0	149	0	0	0
	<u>5,698</u>	<u>169,964</u>	<u>175,662</u>	<u>2,590</u>	<u>139,756</u>	<u>142,346</u>

8 Net incoming resources

Net incoming resources is stated after charging:

	2022 £	2021 £
Depreciation of tangible fixed assets	0	75
Profit/(loss) on disposal of fixed assets	149	0
Staff costs (see note 9)	139,960	94,601

**Unity Community Association, Liverpool
(Limited by Guarantee)**

**Notes to the Financial Statements
for the year ended 31st March, 2022 (continued)**

9 Staff Costs

	2022	2021
	£	£
Wages and Salaries	131,537	89,390
Social Security Costs	4,494	2,047
Pension Costs	3,929	3,164
	<u>139,960</u>	<u>94,601</u>

The average number of full-time equivalent employees (including casual and part-time staff) employed by the company during the year was as follows:

	2022	2021
	£	£
Administration	1	1
Projects, activities and sessions	3	3
	<u>4</u>	<u>4</u>

During the year the charity employed members of staff as detailed above. None (2021: None) of whom earned more than £60,000 p.a. The trustees received £Nil remuneration (2021: £Nil) during the year. Trustees were reimbursed travelling and subsistence expenses of £Nil (2021: £Nil) for the year. There were no other discloseable transactions in respect of trustees, persons closely connected with them or other related parties.

10 Pensions

The company operates defined contribution schemes in respect of certain employees. The schemes and their assets are held by independent managers. The pension charge represents contributions due from the company and amounted to £3929 (2021: £3164).

11 Tangible Fixed Assets

	Fixtures, fittings & equipment £	Motor vehicles £	Total £
COST OR VALUATION			
At 1st April, 2021	14,206	3,000	17,206
Additions	0	0	0
Disposals	0	3,000	3,000
	<u>14,206</u>	<u>0</u>	<u>14,206</u>
At 31st March, 2022	14,206	0	14,206
DEPRECIATION			
At 1st April, 2021	14,205	2,851	17,056
Charge for the year	0	0	0
Depreciation on disposals	0	2,851	2,851
	<u>14,205</u>	<u>0</u>	<u>14,205</u>
At 31st March, 2022	14,205	0	14,205
NET BOOK VALUE			
At 31st March, 2022	<u>1</u>	<u>0</u>	<u>1</u>
At 31st March, 2021	<u>1</u>	<u>149</u>	<u>150</u>

Unity Community Association, Liverpool
(Limited by Guarantee)

Notes to the Financial Statements
for the year ended 31st March, 2022 (continued)

12 Debtors:	2022	2021
	£	£
Trade debtors	0	0
Prepayments and accrued income	0	10,243
	<u>0</u>	<u>10,243</u>

13 Liabilities: Amounts falling due within one year	2022	2021
	£	£
Trade Creditors	0	5,987
Loans	4,000	4,000
Accruals and deferred income	828	1,556
	<u>4,828</u>	<u>11,543</u>

14 Analysis of Net Assets by Fund

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fixed Assets	1	0	1
Current Assets	21,857	27,780	49,637
Current Liabilities	(4,828)	0	(4,828)
Liabilities after more than one year	0	0	0
Fund Balance	<u>17,030</u>	<u>27,780</u>	<u>44,810</u>

15 Movement on funds

	At 1st April, 2021	Incoming Resources (inc. gains)	Outgoing Resources	Transfers	At 31st March, 2022
	£	£	£	£	£
<u>Unrestricted funds</u>					
General fund	15,007	7,721	5,698	0	17,030
Total unrestricted funds	<u>15,007</u>	<u>7,721</u>	<u>5,698</u>	<u>0</u>	<u>17,030</u>
<u>Restricted funds</u>					
Refurbishment fund	14,113	0	1,224	0	12,889
Activities fund	7,962	10,997	12,391	0	6,568
Salaries Fund	14,819	147,356	156,349	0	5,826
Sponsorship Fund	2,497	0	0	0	2,497
Total restricted funds	<u>39,391</u>	<u>158,353</u>	<u>169,964</u>	<u>0</u>	<u>27,780</u>
Total funds	<u>54,398</u>	<u>166,074</u>	<u>175,662</u>	<u>0</u>	<u>44,810</u>

**Unity Community Association, Liverpool
(Limited by Guarantee)**

**Notes to the Financial Statements
for the year ended 31st March, 2022 (continued)**

16 Fund Details

Details of the various funds held by the charity are as follows:

Name of fund	Description, nature and purposes of the fund
<u>Unrestricted funds</u>	
General fund	Any monies not included in any other fund.
<u>Restricted funds</u>	
Refurbishment fund	This is a fund for monies to be used for the refurbishment of the centre.
Activities fund	This fund seeks to fund activities for young people throughout the year.
Salaries Fund	This project seeks to provide salary funding to ensure that various activities with young people, can proceed.
Sponsorship Fund	This relates to funds from a charity towards supporting the development of disadvantaged young people.

17 Taxation

As a charity, Unity Community Association, Liverpool is exempt from tax on income and gains to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

18 Contingent liabilities

The company had no contingent liabilities at 31st March, 2022 (2021: None).

19 Capital commitments

The company had no capital commitments at 31st March, 2022 (2021: £Nil).

20 Members' liability

The company is limited by guarantee, and, in the event of the winding up of the company, the liability of each member (including those members who have served within the previous twelve months) is limited to a contribution of £1 towards the cost of dissolution and the liabilities incurred by the charity while the contributor was a member.

UNITY COMMUNITY ASSOCIATION, LIVERPOOL

England & Wales - Charity number 1106751

Accounts

Charity Registration Number: 1106751
Company Registration Number: 4298741

**Unity Community Association, Liverpool
(Limited by Guarantee)**

Trustees' Report and Financial Statements

for the year ended 31st March, 2021

**Unity Community Association, Liverpool
(Limited by Guarantee)**

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**Unity Community Association, Liverpool
(Limited by Guarantee)**

Charity Information

Charity Name: Unity Community Association, Liverpool
(Limited by Guarantee)

Charity Registration Number: 1106751

Company Registration Number: 4298741

Governing Document: Memorandum and Articles of Association dated 4th October, 2001

Registered Office: Unity Youth & Community Centre
49 Dove Street
Liverpool
L8 0TU

Principal Business Address: Unity Youth & Community Centre
49 Dove Street
Liverpool
L8 0TU

Directors/Trustees: D Stitcher (Chair)
E. R. Jenkins
A. Rogers
J R Jenkins-Burke
N Nicolas

Company Secretary: F A Jones

Principal Officer: F. A. Jones

Independent Examiner: Paul Collins F C A
Collins & Co
Chartered Accountants
Suite 13 Hattersley House
1 Hattersley Court
Ormskirk
L39 2AY

Bankers: NatWest Bank plc
2c Princes Road
Liverpool
L8 0TU

**Unity Community Association, Liverpool
(Limited by Guarantee)**

Trustees' Report for the year ended 31st March, 2021

The trustees, who are also directors for the purposes of company law, present their annual report and the financial statements for the year ended 31st March, 2021.

Reference and administrative details

The details are set out on page 1.

Trustees

The trustees who served during the year are as stated below:

D Stitcher	(Chair)	
N Nicolas		E. R. Jenkins
A. Rogers		J R Jenkins-Burke

E R Jenkins and N Nicolas retire by rotation, and, being eligible, offer themselves for re-election.

Structure, Governance and Management

Governing document

The charity is a company limited by guarantee governed by its Memorandum and Articles of Association dated 4th October, 2001, which are based on a Charity Commission model. The company is registered as a charity with the Charity Commission.

Appointment of trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles of Association are known as the Board of Directors. Under the requirements of the Memorandum and Articles of Association, the Trustees are eligible, as the Board of Directors, to appoint additional trustees.

Trustee induction and training

New trustees are provided with an Induction Pack when they join the Board and are given the appropriate support by the centre manager and other trustees. Training is given to new trustees as and when required.

Organisation

The charity has an elected Board of Trustees. Board members are elected at the AGM, normally serve for three years, with one-third retiring each year, but can be re-elected. Casual vacancies can be filled by the Board during the year, with these Trustees, and any co-opted trustees, then able to stand at the AGM for election. Day to day management of the activities is undertaken by Mr F A Jones.

Related parties

There are no related or subsidiary companies. Membership of Merseyside Youth Association Ltd and its national body Clubs for Young People are maintained, and token grant-aid under contract is provided by Liverpool Youth Service. The company also has a close relationship with Kingsley United, the largest local football club whose policies on proactive youth engagement of local young people is shared by the charity; along with strong links to local primary and secondary schools, and is building a good relationship with the Liverpool John Moores University.

Risk management

The organisation has continued to exist for a number years with major funding from Liverpool City Council, Big Lottery Fund and from BBC Children in Need.

The major risk to the group is failing to gain ongoing revenue funding. This is partly ameliorated by fund-seeking, although failure of one of our major funding bids in the future could see the rapid demise of the group, and the reduction or end of its services.

**Unity Community Association, Liverpool
(Limited by Guarantee)**

Trustees' Report for the year ended 31st March, 2021 (continued)

Risk management (Continued)

The trustees have a risk management and control strategy which consist of:

- Independent Health & Safety officer, who undertakes an annual risk assessment of the building.
- An annual review of all fire equipment by Claughton Fire Protection.
- Endeavouring to ensure that all staff behaviour/interactions towards members, users and the general public are in line with the charity's Code of Professional Conduct, Equal Opportunities and Child Protection policies, adopted by the company.

Work by the Health & Safety Officer (supplied by the Vocational College) has helped eradicate most hazards, and those that have not been removed have had the chances of occurring reduced by adopting good house-keeping policies. With little risk of fire identified by the H&S Officer, any likely occurrence would be from the use of portable appliances, and tests have been carried out to ensure compliance with the relevant BS regulations.

In following the guidelines set out in the Code of Professional Conduct, all staff would treat members, occasional users and general public, both young and old, with the utmost courtesy; also complying with Equal Opportunities and Safeguarding Children policies.

Objectives and activities

The Charity's objectives are to (a) promote the personal development of young people; (b) advance education, improve health, provide recreation and leisure facilities; (c) maintain a Youth & Community Centre and (d) promote other charitable purposes.

When planning our activities for the year, the trustees gave consideration to the Charity Commission's guidance on public benefit.

Achievements and performance during the year

Over the course of the past 12 months the project has demonstrated a number of positive outcomes given the circumstances facing the adversity of Covid-19. With efforts of the staff, volunteers and the board the charity's profile has been raised through the positive contributions to alleviate the everyday disadvantages compounded by numerous national and local lockdowns.

Since our last report the organisation has had over 447 young people attending the junior and senior youth clubs, both online and in limited groups. This year we have not only given support to young people, but also provided more support to their extended families and adult members of the community.

The youth clubs had 236 males in attendance and 211 females. The youth clubs were open only with limited numbers and social distance restrictions in line with the National Youth Association guidelines. 46 sessions were in person and 174 online via Zoom sessions.

This year's projects have prioritised support for members and young people of the local area, helping provide education resources, nutrition and social interactions that were dramatically reduced by the pandemic. This was more challenging for young people who had no internet connections, whether that was via a mobile or wifi at home. Through our online sessions, we aimed to provide the same support and guidance face-to-face sessions would give, we gained many new members through this. We aimed to provide the opportunities and positive role models through our remote sessions, being fully aware that there was a large group of our members who were not interacting through social media or Zoom. When rules permitted we operated detached youth-work sessions to re-establish links with young people who were in the growing ranks of the "hard to reach".

We have seen a decrease in overall interactions with young people of twenty three percent. The number of female members increased almost 40%. This is due to existing and new younger members interacting with the online sessions. Male numbers have decreased by 45% due to the reduction in the interactions of the older male members with the online sessions and only attending the reduced in-person sports sessions with the centre or specific outdoor sessions.

**Unity Community Association, Liverpool
(Limited by Guarantee)**

Trustees' Report for the year ended 31st March, 2021 (continued)

Work with Young people

We made every effort to create an online environment that was as attractive and welcoming to all young people as the youth centre is when it is open normally. We established understanding, acceptance and tolerance of others within the Zoom environment. So much so, we were able to do targeted one-to-one work with new members through the rapport established over online sessions. We remain extremely popular to young people who identify themselves in one of the BME and/or young people who live within a mile radius of the centre, but the online sessions allowed young people from around the city be not only great attendees of sessions, but make massive contributions to the projects they took part in.

This year through the utilisation of funding from BBC Children in Need, Awards for All, Steve Morgan Foundation, local councillors and volunteers, we have been able to provide a multitude of positive projects for our young people to participate in. The activities and projects we provided were identified by the staff as those that would benefit our young people during the various phases of restrictions throughout the year.

We endeavoured to make all activities and projects enjoyable whether online or in-person, with all indoor and external activities risk assessed within our health and safety guidelines. This enables our young people to flourish without judgement within our sessions supported by positive adult role models. The work we have done with young people can be considered as keeping children and young people safe while participating in the activities and projects provided during delivered sessions. The main themes through the sessions were "Supporting Education", "Raising Aspirations", "Mental and Physical Health", "Gang Gun and Knife Crime" and "Making a Positive Contribution".

These sessions have appealed to young people in the surrounding area of the centre, the majority who live within a mile radius of the centre. However, the nature of the online sessions meant that children and young people who may have found it difficult to attend usual youth club sessions could take part wherever they were based within the city.

Education Support

The first priority identified after the lockdown was the provision of education materials and stationery supplies, followed by food packs to mitigate the effects of no free school meals and a data provision to be able to connect to school and socially. We have provided education support from KS1 to GCSE's by creating and printing worksheets with the support of local teachers who volunteered and the local primary school who printed substantial amounts of worksheets. With the help of Steve Morgan Foundation and local councillors, we were able to expand the provision of educational resources, food packs with fresh fruit and data throughout the year.

Raising Aspirations

We have raised aspirations with the interior design of the Girl's and Games rooms, remotely overseeing the provision of youth clubs facilities as Young Inspectors and Target Services for Young People. LJMU engineer project engaging GCSE pupils to think about going to University, Law mentoring project by local legal firms to positively encourage BME young people to go into law and much more. The crowning achievement this year in terms of engagement numbers and sheer enjoyment has been our weekly online cooking session, which lasted beyond the year end. We distributed almost two thousand sets of ingredients from June to March to children/young people and their families and former members. Forty five young people received multiple AQA's for the skills they developed during the sessions and has culminated in a forty page cookbook to be sold to raise funds for the next cookery project.

Mental and Physical Health Wellbeing

We provided multiple opportunities to take part in activities both online and in person to promote the mental and physical health of our young people. Reducing mental stress through mindful art resources and yoga sessions both online and in person, reaching out on social media to maintain contact and give support through DM's and one-to-one work. Also providing sports, dancing and bike riding to promote physical activity, especially to those young people who were not active and those that were not active enough during restrictions.

Gang Gun and Knife Crime

The young people susceptible to gang involvement were also those most likely not to engage with our online activities through the year. When restrictions permitted we operated outreach team to engage young people, who were gathering in groups not following any rules. We developed different strategies to support them to make positive choices, with one-to-one work, parental engagement and bike rides. This strategy helped a number of boys progress from street gang members to online youth club members and back into centre based sessions.

**Unity Community Association, Liverpool
(Limited by Guarantee)**

Trustees' Report for the year ended 31st March, 2021 (continued)

Positive Contributions

We believe helping young people make positive contributions helped them develop into valuable members of the community. Providing the opportunities to make a difference helps young people develop into community members we need, but also increases mental wellbeing and happiness doing and giving to others. Planting bulbs and giving the flowering plants and recording Christmas carol songs for a local elderly care home. Making and giving twenty Christmas hampers out to local families and pensioners, maintaining our allotment to ensure the harvest took place. For some young people making a positive contribution was participating in Toxteth Community Radio talks and debates, promoting diversity and gender equality. Black Lives Matter gained great traction with our young people of all ages, from making flags, debates, actively taking part in BLM marches and making banners to be placed around the local community. Giving young people a chance to other young people and adults fighting for basic human rights.

This year the activities and projects we offered to children and young people happen with the support and funding from Children in Need and Awards for All for senior club youth work and MPAC for Junior holiday activities. Addition of a family support worker funded by SMF. The Participation Coordinator, funded by the Steve Morgan Foundation, developed a framework for helping young people and their families, that was instrumental in creating such a successful year we have had in the face of such adversity.

Working with Groups

The challenge this year was not the groups wanting work with or use our facilities, but rather being able to make the centre available for them when they needed it. Our regular users were reduced to the Deeper Christian Life and Roma churches sporadically through the year. The support we give is almost exclusively given to children and young people in the local community, but occasionally we get the chance to give support that is far reaching. Over the Christmas period, clothes, prams and toys were stored and packed in the sports hall before being sent to the Al-Sabeen maternity hospital in Sana'a in Yemen. We are extremely proud to be able to support the group in such a noble cause. We also housed a fundraiser for the grandparent of one of our senior club members, who also is in Yemen, whose roof on her home was destroyed by a bomb falling nearby.

Working with the Community

This year we have been grateful for the donations we received of £261 from Kingsley primary school cake sale and £802 from a local yoga group because they liked what we had been doing on social media. We are equally humbled and grateful for their support. Awards for All funding helped us to continue with our cohesion project with the young Roma community. Throughout the year we have worked with parents, youth workers, councillors and any organisation whose aims were similar to ours for the benefit of the young people. Being available almost every hour of the day to support our members and their families, whether they are in need of a job or a reference, maybe a lift to the hospital or help with official applications.

Staff Development

As a youth worker team, we have continued to work through the National Occupational Standards for Youth Workers. Expanding on the standards covered the previous year. Ensuring all staff have the knowledge and skills to engage young people in groups and as individuals. Because the majority of face-to-face work was cancelled, there was an opportunity for the staff to do courses to refine their skills for working with young people. Courses done by staff and volunteers include: Child Protection refreshers, Safeguarding, Anti-Bullying, Child Exploitation, Psychological First Aid for Children and Young People, Online Safety, Social Media and Mental Health. We have continued to liaise with social services, health agencies, schools, carers, care homes and parents with the safety of our young our primary concern. This is to ensure safeguarding policies are followed correctly so the children and young people accessing the youth club are given the correct support that we believe is required. Our safeguarding policy is renewed annually, in line with current legislation and city council guidelines. We will always put the concerns of the child or young person first, whether they are a member or a members friend and will take the action deemed appropriate by determining the levels of need and intervention required for each situation.

Building Refurbishment and Development

The refurbishment of the building is almost complete, the main component of the refurbishment was the rewire which initiated the project. All ceilings have been replaced and all rooms have improved usability for youth projects and hire potential to external groups. This would not have been possible without A&B Electrical, they have gone above and beyond in the support of our youth club and we will be forever grateful to them. Liaising with their suppliers and supporting contractors to create a building in line with modern standards. Our kitchen is open and accessible, necessary factors when running cooking projects.

**Unity Community Association, Liverpool
(Limited by Guarantee)**

Trustees' Report for the year ended 31st March, 2021 (continued)

Building Refurbishment and Development (continued)

We have received a grant to buy computers for our IT room, which we will also use to offer homework support classes. The last part of the main building refurbishment is the creation of the recording studio. We are currently seeking funding to buy the equipment we need to start providing a space for youth music projects. The transformation of the building has been an effort from the various contractors and staff, with some patience from our members when the building was accessible during Covid restriction breaks. The final part of the refurbishment project is the upgrade of the sports hall facilities to have adequate insulation to extreme temperatures during the winter and summer, along with adequate heating and air conditioning to make it a space to be used throughout all times of the year.

Benefit

The current climate for charitable organisations is extremely competitive as all charities try to scale up to the increased need for more support for children, young people and their families. We are grateful to long term funders BBC Children in Need and Liverpool City Council, Steve Morgan Foundation, John Moores Foundation and Awards for All, have helped us to provide a much improved service to the children and young people of the Princes' Park ward of Toxteth.

Financial Review

Results for the year

The results for the year are set out on page 9.

Investment powers and policy

Under the Memorandum and Articles of Association, the charity has the power to invest in any way the trustees wish.

The trustees, having regard to the liquidity requirements of the company and to the reserves policy have operated a policy of keeping available funds in an interest bearing deposit account with the company's bankers.

Reserves policy

The trustees have established the level of reserves (that is those funds that are freely available) that the charity ought to have. Reserves are needed to bridge the funding gaps between spending on agreed projects and the related grant income, as well as the (often) considerable delays in receiving rental income. As a result, the trustees believe that the ideal level of reserves would be equal to twelve month's worth of expenditure. The trustees note that the actual level of free reserves at the year end was £15,007 (2020: £1,271) compared to an ideal level of reserves of £132,000 (2020: £123,000). The trustees intend to address this situation in the coming periods, by gradually building the reserves up to their ideal level.

Plans for future periods

Having secured funding from the John Moores Foundation for core costs, BBC Children in Need for Youth Club costs and the Steve Morgan Foundation for a participation worker, all within the same year. Also, a year and a half funding for a family support worker from the Steve Morgan Foundation. We have a year to secure funding to continue the core work of the youth clubs to support local children and young people in adverse climate.

The Board and Senior Management will continue in our long term goal of completing the final phase refurbishment of the centre and development of income streams to ensure the sustainability of the services we provide far in to the future. We are currently moving towards gathering information to meet larger funding requirements, with a view to making applications for five years funding, giving the services we provide long term stability.

**Unity Community Association, Liverpool
(Limited by Guarantee)**

Trustees' Report for the year ended 31st March, 2021 (continued)

Chairman's comments: "This has clearly been one of the most challenging years in the centre's history, but it is also one that we are so proud of for all the reasons outlined above. However, on behalf of the Board, I want to especially thank all those who have supported the centre so generously and to our phenomenal staff whose skill, commitment and dedication to the young people we serve has been exceptional."

Trustees' responsibilities in relation to the financial statements

Company and charity 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 company and of its surplus or deficit for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards and Statements of Recommended Practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the 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 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report is prepared in accordance with the provisions of the Companies Act 2006 applicable to companies subject to the small companies' regime.

This report was approved by the Board of Trustees on 23rd December 2021 and signed on its behalf by:

D Stitcher
Director

**Unity Community Association, Liverpool
(Limited by Guarantee)**

**Independent Examiner's Report to the Trustees of
Unity Community Association, Liverpool**

I report to the trustees on my examination of the accounts of the company for the year ended 31st March 2021.

Responsibilities and basis of report

As the charity trustees of the company you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the company's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the company as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**Paul Collins F C A
Collins & Co
Chartered Accountants
Suite 13 Hattersley House
1 Hattersley Court
Ormskirk
L39 2AY
23rd December 2021**

Unity Community Association, Liverpool
(Limited by Guarantee)

Statement of Financial Activities and Income and Expenditure Account
for the year ended 31st March, 2021

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2021 £	2020 £
INCOME FROM:					
Donations and legacies	2	1,127	0	1,127	419
Other trading activities	3	6,364	9,501	15,865	16,936
Investments	4	0	0	0	0
Charitable activities	5	8,835	146,750	155,585	104,461
TOTAL INCOME		<u>16,326</u>	<u>156,251</u>	<u>172,577</u>	<u>121,816</u>
EXPENDITURE ON:					
Raising funds	6	0	0	0	0
Charitable activities	7	2,590	139,756	142,346	123,255
TOTAL EXPENDITURE		<u>2,590</u>	<u>139,756</u>	<u>142,346</u>	<u>123,255</u>
NET INCOME/(EXPENDITURE) BEFORE TRANSFERS		13,736	16,495	30,231	(1,439)
GROSS TRANSFERS BETWEEN FUNDS		0	0	0	0
NET MOVEMENT IN FUNDS		<u>13,736</u>	<u>16,495</u>	<u>30,231</u>	<u>(1,439)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward at 1st April, 2020		<u>1,271</u>	<u>22,896</u>	<u>24,167</u>	<u>25,606</u>
Total funds carried forward at 31st March, 2021		<u>15,007</u>	<u>39,391</u>	<u>54,398</u>	<u>24,167</u>

There are no recognised gains or losses other than the net movement in funds for the above two financial years.
The notes on pages 11 to 17 form part of these accounts.

Unity Community Association, Liverpool
(Limited by Guarantee)

Balance Sheet at 31st March, 2021

	Note	2021 £	2020 £
FIXED ASSETS			
Tangible fixed assets	11	150	225
CURRENT ASSETS			
Debtors	12	10,243	10,243
Cash at bank and in hand		55,548	18,690
Total current assets		<u>65,791</u>	<u>28,933</u>
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	13	11,543	4,991
NET CURRENT ASSETS		<u>54,248</u>	<u>23,942</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		54,398	24,167
CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		0	0
TOTAL NET ASSETS		<u><u>54,398</u></u>	<u><u>24,167</u></u>
FUNDS OF THE CHARITY	14		
Unrestricted		15,007	1,271
Restricted		39,391	22,896
Total charity funds		<u><u>54,398</u></u>	<u><u>24,167</u></u>

In approving these financial statements as directors of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption from audit under Section 477 of the Companies Act 2006;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31st March, 2021 and

(c) that we acknowledge our responsibilities for:

- (1) ensuring that the company keeps accounting records which comply with the requirements of the Act; and
- (2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the year then ended in accordance with the requirements of the Companies Act ('the Act'), and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

The financial statements are prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board of Trustees on 23rd December 2021 and signed on its behalf by:

.....
D Stitcher

.....
N Nicolas

Company Registration Number: 4298741

The notes on pages 11 to 17 form part of these accounts.

**Unity Community Association, Liverpool
(Limited by Guarantee)**

**Notes to the Financial Statements
for the year ended 31st March, 2021**

1 Accounting policies

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The financial statements have been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2015 FRS 102), applicable UK Accounting Standards and the Companies Act 2006.

The company has taken advantage of the exemption in FRS102 from the requirements to prepare a cash flow statement on the grounds that it is a small company.

Funds

General funds represent the funds of the charity that are not subject to any restrictions regarding their use and are available for application on the general purposes of the charity. Funds designated for a particular purpose by the trustees are also unrestricted.

Restricted funds are funds subject to specific conditions imposed by the donors or through the terms of an appeal.

Transfers of funds are made to recognise the release of restricted funds or to meet expenditure not covered by restricted income.

The accounts include all transactions, assets and liabilities for which the charity is held responsible in law. They do not include the accounts of groups that owe their main affiliation to another body.

Turnover

Turnover comprises the amounts receivable in respect of grants, donations and subscriptions.

Income from:

Donations and legacies

Voluntary income received by way of grants, donations and gifts is included in the Statement of Financial Activities in the year in which it is received by or on behalf of the charity. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

The charity received substantial amounts of voluntary help from its supporters, but no attempt is made to place a financial value on these services and they have not been included.

Grants receivable

Grants are credited to the Statement of Financial Activities in the year in which they are receivable.

Other income

Rental income from the letting of the charity's premises is recognised when the rental is due.

Investments

Dividends and interest are accounted for when due and payable. Interest entitlements are accounted for as they accrue. Tax recoverable on such income is recognised in the same accounting period.

Expenditure on:

Grants

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding

Raising Funds

All expenses relating to fundraising, publicity, public relations and investment management charges are charged to this heading.

**Unity Community Association, Liverpool
(Limited by Guarantee)**

**Notes to the Financial Statements
for the year ended 31st March, 2021 (continued)**

1 Accounting policies (cont.)

Charitable activities

Charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixture, fittings and equipment	-	15% on cost
Motor vehicles	-	25% reducing balance

All equipment, fixtures and fittings with an original cost of less than £1000, are written off in the year in which the expenditure was incurred on the basis that due to the nature of the company's activities, there is no expectation that the cost of the assets will be recovered in the way of future revenues.

Current Assets

Amounts owing to the charity at 31st March in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectible.

Short-term deposits include cash held on deposit at the bank.

Contingent Liabilities and Provisions

In accordance with the SORP, a contingent liability is disclosed for those grants, which do not represent liabilities, where the possible obligation, which arises from past events, will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustees' control. Provisions are recognised for those grants where there is uncertainty as to the timing or amount, and any uncertainty regarding the amount is more than one of determining a basis for reasonable estimation of the liability arising from that constructive obligation.

Charitable status and taxation

As a registered charity, the company benefits from rates' relief and is generally exempt from income tax and corporation tax. The charity is not registered for value added tax.

Unity Community Association, Liverpool
(Limited by Guarantee)

Notes to the Financial Statements
for the year ended 31st March, 2021 (continued)

	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £
INCOME FROM:						
2 Donations and legacies						
Liverpool Lord Mayor donation	0	0	0	0	0	0
Sundry donations	1,127	0	1,127	419	0	419
	<u>1,127</u>	<u>0</u>	<u>1,127</u>	<u>419</u>	<u>0</u>	<u>419</u>
3 Other trading activities						
Hire of facilities	6,364	0	6,364	8,625	0	8,625
Other income	0	9,501	9,501	8,311	0	8,311
	<u>6,364</u>	<u>9,501</u>	<u>15,865</u>	<u>16,936</u>	<u>0</u>	<u>16,936</u>
4 Investments						
Dividends and interest (including any reclaimed tax):						
- on cash deposits	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
5 Charitable activities						
Grants:						
BBC Children in Need	0	40,973	40,973	0	38,262	38,262
John Moores	0	7,000	7,000	0	7,000	7,000
Liverpool City Council	0	30,600	30,600	0	25,600	25,600
Merseyside Play Action Council	0	7,190	7,190	0	3,258	3,258
Steve Morgan Foundation	0	37,471	37,471	0	19,581	19,581
Misc	8,835	23,516	32,351	0	10,760	10,760
	<u>8,835</u>	<u>146,750</u>	<u>155,585</u>	<u>0</u>	<u>104,461</u>	<u>104,461</u>
EXPENDITURE ON:						
6 Raising funds						
Sundries	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Unity Community Association, Liverpool
(Limited by Guarantee)

Notes to the Financial Statements
for the year ended 31st March, 2021 (continued)

	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £
7 Charitable activities						
Charitable giving and similar donations:						
Sundry Donations	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Wages and salaries		91,437	91,437	677	96,124	96,801
Staff pension costs		3,164	3,164	0	3,643	3,643
Building costs:						
Rent and rates	0	716	716	926	0	926
Insurance	0	4,415	4,415	4,273	0	4,273
Heat and light	0	2,154	2,154	4,665	0	4,665
Cleaning and waste disposal	0	0	0	119	0	119
Repairs and maintenance	0	812	812	2,078	1,188	3,266
Refurbishment costs	0	10,700	10,700	0	0	0
Telephone & internet	0	909	909	910	0	910
Bank charges	92	0	92	158	0	158
Club activities		15,498	15,498	0	3,852	3,852
Volunteers Expenses	0	1,190	1,190	0	0	0
Equipment	0	6,924	6,924	0	0	0
Motor and travel expenses	0	1,763	1,763	2,456	0	2,456
Printing, postage and stationery		0	0	107	0	107
TV licence	83	74	157	154	0	154
Website costs	180	0	180	115	0	115
Sundries	770		770	467	0	467
Professional fees	634	0	634	548	0	548
Accountancy & Independent						
Examination	756	0	756	720	0	720
Depreciation on fixtures & fittings	0	0	0	0	0	0
Depreciation on motor vehicles	75	0	75	75	0	75
(Profit)/loss on disposal of fixed assets	0	0	0	0	0	0
	<u>2,590</u>	<u>139,756</u>	<u>142,346</u>	<u>18,448</u>	<u>104,807</u>	<u>123,255</u>

8 Net incoming resources

Net incoming resources is stated after charging:

	2021 £	2020 £
Depreciation of tangible fixed assets	75	75
Profit/(loss) on disposal of fixed assets	0	0
Staff costs (see note 9)	94,601	100,444

Unity Community Association, Liverpool
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Notes to the Financial Statements
for the year ended 31st March, 2021 (continued)

9 Staff Costs

	2021	2020
	£	£
Wages and Salaries	89,390	93,333
Social Security Costs	2,047	3,468
Pension Costs	3,164	3,643
	<u>94,601</u>	<u>100,444</u>

The average number of full-time equivalent employees (including casual and part-time staff) employed by the company during the year was as follows:

	2021	2020
	£	£
Administration	1	1
Projects, activities and sessions	3	3
	<u>4</u>	<u>4</u>

During the year the charity employed members of staff as detailed above. None (2020: None) of whom earned more than £60,000 p.a. The trustees received £Nil remuneration (2020: £Nil) during the year. Trustees were reimbursed travelling and subsistence expenses of £Nil (2020: £Nil) for the year. There were no other discloseable transactions in respect of trustees, persons closely connected with them or other related parties.

10 Pensions

The company operates defined contribution schemes in respect of certain employees. The schemes and their assets are held by independent managers. The pension charge represents contributions due from the company and amounted to £3164 (2020: £3643).

11 Tangible Fixed Assets

	Fixtures, fittings & equipment £	Motor vehicles £	Total £
COST OR VALUATION			
At 1st April, 2020	14,206	3,000	17,206
Additions	0	0	0
Disposals	0	0	0
At 31st March, 2021	<u>14,206</u>	<u>3,000</u>	<u>17,206</u>
DEPRECIATION			
At 1st April, 2020	14,205	2,776	16,981
Charge for the year	0	75	75
Depreciation on disposals	0	0	0
At 31st March, 2021	<u>14,205</u>	<u>2,851</u>	<u>17,056</u>
NET BOOK VALUE			
At 31st March, 2021	<u>1</u>	<u>149</u>	<u>150</u>
At 31st March, 2020	<u>1</u>	<u>224</u>	<u>225</u>

Unity Community Association, Liverpool
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Notes to the Financial Statements
for the year ended 31st March, 2021 (continued)

12 Debtors:	2021	2020
	£	£
Trade debtors	0	0
Prepayments and accrued income	10,243	10,243
	<u>10,243</u>	<u>10,243</u>

13 Liabilities: Amounts falling due within one year	2021	2020
	£	£
Trade Creditors	5,987	0
Other taxes and social security costs	0	0
Loans	4,000	4,000
Accruals and deferred income	1,556	991
	<u>11,543</u>	<u>4,991</u>

14 Analysis of Net Assets by Fund

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fixed Assets	150	0	150
Current Assets	26,400	39,391	65,791
Current Liabilities	(11,543)	0	(11,543)
Liabilities after more than one year	0	0	0
Fund Balance	<u>15,007</u>	<u>39,391</u>	<u>54,398</u>

15 Movement on funds

	At 1st April, 2020	Incoming Resources (inc. gains)	Outgoing Resources	Transfers	At 31st March, 2021
	£	£	£	£	£
<u>Unrestricted funds</u>					
General fund	1,271	16,326	2,590	0	15,007
Total unrestricted funds	<u>1,271</u>	<u>16,326</u>	<u>2,590</u>	<u>0</u>	<u>15,007</u>
<u>Restricted funds</u>					
Refurbishment fund	12,312	12,501	10,700	0	14,113
Activities fund	2,798	53,890	48,726	0	7,962
Awards 4 All fund	3,622	0	3,622	0	0
Salaries Fund	0	85,444	70,625	0	14,819
Sponsorship Fund	2,497	0	0	0	2,497
COVID 19 Fund	1,667	4,416	6,083	0	0
Total restricted funds	<u>22,896</u>	<u>156,251</u>	<u>139,756</u>	<u>0</u>	<u>39,391</u>
Total funds	<u>24,167</u>	<u>172,577</u>	<u>142,346</u>	<u>0</u>	<u>54,398</u>

**Unity Community Association, Liverpool
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**Notes to the Financial Statements
for the year ended 31st March, 2021 (continued)**

16 Fund Details

Details of the various funds held by the charity are as follows:

Name of fund	Description, nature and purposes of the fund
<u>Unrestricted funds</u>	
General fund	Any monies not included in any other fund.
<u>Restricted funds</u>	
Refurbishment fund	This is a fund for monies to be used for the refurbishment of the centre.
Activities fund	This fund seeks to fund activities for young people throughout the year.
#REF!	This project seeks to provide youth club activities for young people over the age of 10 years, Monday to Saturday.
Awards 4 All fund	This project funded by the Big Lottery seeks to provide activities for young people centered around "inclusion".
Salaries Fund	This project seeks to provide salary funding to ensure that various activities with young people, can proceed.
Sponsorship Fund	This relates to funds from a charity towards supporting the development of disadvantaged young people.
COVID 19 Fund	This relates to funds received towards costs incurred during the pandemic.

17 Taxation

As a charity, Unity Community Association, Liverpool is exempt from tax on income and gains to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

18 Contingent liabilities

The company had no contingent liabilities at 31st March, 2021 (2020: None).

19 Capital commitments

The company had no capital commitments at 31st March, 2021 (2020: £Nil).

20 Members' liability

The company is limited by guarantee, and, in the event of the winding up of the company, the liability of each member (including those members who have served within the previous twelve months) is limited to a contribution of £1 towards the cost of dissolution and the liabilities incurred by the charity while the contributor was a member.