

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
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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
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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.

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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. Liasing 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.

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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
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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
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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
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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
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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>

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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.