

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
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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
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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
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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
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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
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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
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**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
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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
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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>

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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
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**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.