

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  
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**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  
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**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**

	<b>Note</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>TOTAL FUNDS 2023 £</b>	<b>2022 £</b>
<b>INCOME FROM:</b>					
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
<b>TOTAL INCOME</b>		<u>30,746</u>	<u>77,869</u>	<u>108,615</u>	<u>166,074</u>
<b>EXPENDITURE ON:</b>					
Raising funds	6	0	0	0	0
Charitable activities	7	48,999	85,351	134,350	175,662
<b>TOTAL EXPENDITURE</b>		<u>48,999</u>	<u>85,351</u>	<u>134,350</u>	<u>175,662</u>
<b>NET INCOME/(EXPENDITURE) BEFORE TRANSFERS</b>		(18,253)	(7,482)	(25,735)	(9,588)
<b>GROSS TRANSFERS BETWEEN FUNDS</b>		0	0	0	0
<b>NET MOVEMENT IN FUNDS</b>		<u>(18,253)</u>	<u>(7,482)</u>	<u>(25,735)</u>	<u>(9,588)</u>
<b>RECONCILIATION OF FUNDS</b>					
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 £
<b>FIXED ASSETS</b>			
Tangible fixed assets	11	1	1
<b>CURRENT ASSETS</b>			
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>
<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	13	888	4,828
<b>NET CURRENT ASSETS</b>		<u>19,074</u>	<u>44,809</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		19,075	44,810
<b>CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>		0	0
<b>TOTAL NET ASSETS</b>		<u><u>19,075</u></u>	<u><u>44,810</u></u>
<b>FUNDS OF THE CHARITY</b>	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)**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>TOTAL 2023 £</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>TOTAL 2022 £</b>
<b>INCOME FROM:</b>						
<b>2 Donations and legacies</b>						
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>
<b>3 Other trading activities</b>						
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>
<b>4 Investments</b>						
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>
<b>5 Charitable activities</b>						
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>
<b>EXPENDITURE ON:</b>						
<b>6 Raising funds</b>						
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, 2023 (continued)**

	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £
<b>7 Charitable activities</b>						
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 £
0	149
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**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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**

	<b>Fixtures, fittings &amp; equipment £</b>	<b>Total £</b>
<b>COST OR VALUATION</b>		
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>
<b>DEPRECIATION</b>		
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>
<b>NET BOOK VALUE</b>		
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)**

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

<b>13 Liabilities: Amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
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
<b>Fund Balance</b>	<u>(1,223)</u>	<u>20,298</u>	<u>19,075</u>

**15 Movement on funds**

	<b>At 1st April, 2022</b>	<b>Incoming Resources (inc. gains)</b>	<b>Outgoing Resources</b>	<b>Transfers</b>	<b>At 31st March, 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<u>Unrestricted funds</u>					
General fund	17,030	30,746	48,999	0	(1,223)
<b>Total unrestricted funds</b>	<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
<b>Total restricted funds</b>	<u>27,780</u>	<u>77,869</u>	<u>85,351</u>	<u>0</u>	<u>20,298</u>
<b>Total funds</b>	<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:

<b>Name of fund</b>	<b>Description, nature and purposes of the fund</b>
<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.