

Charity Registration Number: 1106751
Company Registration Number: 4298741

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

Trustees' Report and Financial Statements

for the year ended 31st March, 2024

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

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

Charity Information

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

Charity Registration Number: 1106751

Company Registration Number: 4298741

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

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

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

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

Company Secretary: F A Jones

Principal Officer: F. A. Jones

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

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

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

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

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

Reference and administrative details

The details are set out on page 1.

Trustees

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

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

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

Structure, Governance and Management

Governing document

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

Appointment of trustees

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

Trustee induction and training

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

Organisation

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

Related parties

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

Risk management

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

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

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

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

Risk management (Continued)

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

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

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

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

Objectives and activities

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

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

Achievements and performance during the year

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

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

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

Work with Young people

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

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

Personal Development and Life Skills:

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

**Unity Community Association, Liverpool
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Trustees' Report for the year ended 31st March, 2024 (continued)

Work with Young people (continued)

Emotional Well-being:

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

Creative Expression:

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

Physical Health and Teamwork:

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

Community Engagement and Social Awareness:

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

Reducing Risky Behaviour:

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

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

Working with Groups

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

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

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

**Unity Community Association, Liverpool
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Trustees' Report for the year ended 31st March, 2024 (continued)

Working with Groups (Continued)

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

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

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

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

Building Refurbishment and Development

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

Benefit

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

Financial Review**Results for the year**

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

Investment powers and policy

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

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

Reserves policy

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

**Unity Community Association, Liverpool
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Trustees' Report for the year ended 31st March, 2024 (continued)

Plans for future periods

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

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

Trustees' responsibilities in relation to the financial statements

Company and charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of its surplus or deficit for that year. In preparing those financial statements, the trustees are required to:

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

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

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

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

F A Jones
Centre Manager and Company Secretary

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

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

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

Responsibilities and basis of report

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

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

Independent Examiner's Statement

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

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

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

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

Unity Community Association, Liverpool
(Limited by Guarantee)

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

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

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

Unity Community Association, Liverpool
(Limited by Guarantee)

Balance Sheet at 31st March, 2024

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

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

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

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

(c) that we acknowledge our responsibilities for:

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

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

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

.....
E.R Jenkins

.....
N Nicolas

Company Registration Number: 4298741

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

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

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

1 Accounting policies

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

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

Funds

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

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

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

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

Turnover

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

Income from:

Donations and legacies

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

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

Grants receivable

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

Other income

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

Investments

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

Expenditure on:

Grants

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

Raising Funds

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

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

1 Accounting policies (cont.)

Charitable activities

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

Irrecoverable VAT

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

Tangible fixed assets and depreciation

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

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

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

Current Assets

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

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

Contingent Liabilities and Provisions

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

Charitable status and taxation

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

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

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

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

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

8 Net incoming resources

Net incoming resources is stated after charging:

Profit/(loss) on disposal of fixed assets

Staff costs (see note 9)

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

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

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

9 Staff Costs

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

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

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

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

10 Pensions

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

11 Tangible Fixed Assets

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

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

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

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

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

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

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

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

16 Fund Details

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

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

17 Taxation

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

18 Contingent liabilities

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

19 Capital commitments

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

20 Members' liability

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