UNITING FRIENDS LTD

England & Wales · Charity number 1126190

Details

Status	Registered
Legal form	Charitable company
Company number	06495763
Registered	2008-10-07
Register	View on the Charity Commission register

Contact

Address	Uniting Friends 92a-92c Beehive Lane Ilford IG4 5EG
Phone	02085518800
Email	ana.moreira@unitingfriends.org.uk
Website	www.unitingfriends.org.uk

Activities

Objects: FOR THE RELIEF OF ADULTS WITH LEARNING DISABILITIES IN THE LONDON BOROUGH OF REDBRIDGE AND SURROUNDING AREAS.

Activities: Uniting Friends is a social inclusion project for adults with learning disabilities

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Disability, Economic/community Development/employment, Recreation
- **Who:** People With Disabilities

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Geography

- **Area of benefit:** LOCAL
- Essex
- Havering
- Redbridge
- Waltham Forest

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,221,740	£1,255,254	£235,138	33
2024-03-31	£1,146,863	£1,215,308	£268,652	26
2023-03-31	£1,026,297	£1,077,244	£294,497	26
2022-03-31	£987,612	£1,105,268	£345,444	30
2021-03-31	£1,054,873	£886,098	£463,100	30

Trustees

Name	Role	Appointed
ALLAN CHARLES BRETT		
David Leon Reed		2017-04-04
Ellie Miller		2024-01-04
Peter Francis Rains		2024-01-03

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UNITING FRIENDS LTD

England & Wales - Charity number 1126190

Accounts

UNITING FRIENDS LIMITED

Company Limited by Guarantee No. 06495763

Registered Charity No. 1126190

ACCOUNTS FOR THE YEAR ENDED

31 MARCH 2025

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Directors and Trustees	Allan Brett (Vice Chair) David Leon Reed Peter Rains Ellie Miller
Registered Office	92C Beehive Lane Ilford Essex IG4 5EG
Company Registration No.	06495763 (England & Wales)
Charity Registration No.	1126190
Auditors	Fredericks Limited Chartered Accountants & Registered Auditors 106 Charter Avenue Ilford Essex IG2 7AD
Bankers	Barclays Bank Plc Leicester LE87 2BB

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a company limited by guarantee, as defined by the Companies Act 2006. The organisation was formed in 1996 and is in its 29th year having started as an unincorporated entity.

Organisational Structure

The Board of Trustees is made up of the Trustees named on page 3 who meet quarterly along with the Chief Executive Officer, Russell Lerner, to decide the strategic direction and policies of the charity. The day-to-day responsibility for organising the charitable events and activities are carried out by the Chief Executive and his team.

Recruitment

Appointment to the Board of Trustees is governed by the constitution of the charity which authorises the Board to appoint new Trustees to fill vacancies arising through resignation or death of an existing Trustee.

Risk Management

The Trustees have a duty to review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Trustees regularly monitor the level of charitable reserves and funding, along with other key areas such as staff and volunteers' levels to ensure they provide sufficient resources to meet the charity's current and longer-term objectives. The Trustees consider that they have adequate systems and procedures in place to continue operating in the event of adverse conditions. The Trustees have a duty to review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

CHARITABLE OBJECTIVES AND ACTIVITIES

Objective

To provide a social inclusion service for adults with learning disabilities residing in the London Borough of Redbridge and surrounding boroughs. With the support of staff and volunteers, the programmes run by the charity for adults with learning disabilities offer numerous benefits. This includes structured and engaging activities that promote social interaction, skill development, and lead to independence. Participants learn practical life skills, enhance communication abilities and build self-confidence. By engaging in a wide range of diverse activities, it also encourages creativity and self-expression. The activities focus on a sense of routine and structure, contributing to a better quality of life by reducing isolation and providing a supportive community.

Strategy

The charity continues to be to seek additional finance and support to continue to run its services, activities and events.

Activities and Achievements

The Board of Directors consider that the performance of the charity this year has been most satisfactory even though there have been financial challenges. The organisation has worked with 184 service users this year supported by its workforce of 30 staff and 12 volunteers.

Uniting Friends operates five projects. These being:

· A day opportunities service (Out There! Daytime (OTD)

· A befriending, recreation, leisure and holidays service (Out There! -Evening and Weekends (OTE)

· An allotment providing gardening, horticulture training (Sprout There!)

· Uniting Friends Radio (UFR)

· The Groovy Cat night club

Uniting Friends celebrated its 29th year of operation having begun in 1996. 16 of these are as an independent charity.

The Out There! Daytime service (OTD) has completed its 19th year of service and has 119 service users attending weekly.

OTD is a five-day week service which provides employment training and work skills, health and wellbeing and self-development programmes and a range of creative activities. It also provides paid supported employment to four people with learning disabilities through its Peer Mentoring Programme and five more are in supported work placements in Nando's and Metro Coffee, both partners supported by the charity. UF also operates an employment training service through its in-house café service. A further five are on this course.

OTE – Out There! Evenings and weekends is a 10-hour a week service that connects service users, supports friendships, and provides a wide range of activities for the membership to participate. The service is user-led and activities developed with the membership to ensure that it meets their needs and wishes. The service, which has

support costs funded by the local authority, has a contract to serve 85 within Redbridge.

Uniting Friends Radio (UFR) creates a monthly podcast that discusses topical issues relating to disability issues. It ran through the year and delivers to an ever-growing audience. Over 30 members take part in the show's monthly creation.

One of OTE's highlights is The Groovy Cat Club which was relaunched last year. This monthly service is attended by over 100 and reaches many more learning-disabled people that do not attend the general service. Some of these go on to join other services we run which is a positive outcome. Six volunteers with a learning disability are involved in running this facility which includes front of house duties, DJ'ing and promotional work.

Over the year we engage in larger events such as Tate Modern and Festival in the Park of which we take a large or leading role and returned this with "Our Local Heroes" a study of those that shaped our borough. UF led this project using grant funding and worked with other organisations in the process. These involved artworks displayed at Valentines Mansion and at on outdoor display in Ilford Town Centre. Over 3000 people saw the displays over the summer.

Sprout There! our allotment in Wanstead had another busy year. The horticulture scheme has over 25 regular gardeners weekly to manage the seasonal programme. The allotment offers several benefits for individuals with learning disabilities and aims to provide a sensory-rich environment that can enhance cognitive, physical, and emotional well-being. Engaging in gardening activities can promote relaxation, develop fine motor skills, boost self-esteem, encourage social interaction, and improve focus and attention. Additionally, tending to plants and watching them grow can create a sense of accomplishment and responsibility, thus fostering a positive sense of self.

The charity would not be able to provide such a wide service to our beneficiaries without the continued support of many willing people who give their services voluntarily, to assist the Chief Executive and his team.

FINANCIAL REVIEW

The charity is financed by way of personalised budgets and direct payments for the day service and an annual grant from the London Borough of Redbridge for its Out There! Evening and Weekend service /Peer Mentoring Programme. The charity has won contracts to deliver these until 2027 with opportunities to extend.

For those that don't meet council criteria, places can also be purchased directly through a low-cost scheme set up by the charity.

Funds available are sufficient to permit the charity to continue in operation in the medium term, given the continued support of the funders and the local authority sponsor. Should this support not continue in the longer term, further financial support would need to be sought to replace it.

Fundraising took place this year which included a quiz night, a service user bike ride, The London Marathon and sales of our hand-made goods made for Easter and Christmas. The charity also received donations from benefactors over the year so would like to thank all who supported our charity, both financially and in kind, whatever the size of the contribution.

Income received is first utilised against the principal objectives and in the running costs of the charity.

Full details of the financial results of the period are shown in the statement of financial activities included within these financial statements.

Investment Powers
The constitution authorises the Board of Directors to make and hold investments using the general funds of the charity, but no such investments are presently held.

Future Developments
A programme of future events is regularly reviewed in meetings attended by, the Chief Executive and his team, service users and volunteers.

Reserves Policy
It is the policy of the charity to maintain free reserves at a level which equate to approximately 3 months unrestricted expenditure. This provides funds to cover management and administration and support costs. The Trustees are delighted to have achieved this goal within this financial year and will continue to work to ensure the sustainability of the organisation.

Public benefit
In shaping our objectives for the year and planning our activities the trustees have considered the Charity Commissions guidance on public benefit.

Statement of Trustees' Responsibilities
Company 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 charitable company and of the net incoming resources of the charity for that period. 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;
- prepare the financial statements on the going concern basis and in accordance with applicable accounting standards

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to disclosure of information to auditors
So far the trustees are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each trustee has taken all the steps that he or she ought to have taken as a trustee in order to make himself or herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

A resolution proposing the reappointment of Fredericks Limited, Chartered Accountants and Registered Auditors, as auditors will be submitted at the Annual General Meeting.

Small Company Rules
These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

On behalf of the Trustees

.....
A. Brett - Trustee

P. F. Rains
.....
P. Rains – Trustee

Date: 17/10/25

Opinion
We have audited the financial statements of Uniting friends (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:
- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 13 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:
- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Report of the Trustees, but does not include the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:
- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees
As explained more fully in the Statement of Trustees Responsibilities set out on page six, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect irregularities, including fraud. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity management.

Our approach was as follows:

- we reviewed meeting of minutes of those charged with governance.

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

- we identified the laws and regulations applicable to the Company through discussions with management, and from our commercial knowledge and experience of the sector in which the Charity operates;

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and

- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the Charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and

- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;

- tested journal entries to identify unusual transactions;

- assessed whether judgements and assumptions made in determining the accounting estimates set out in note 1 were indicative of potential bias; and

- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;

- enquiring of management as to actual and potential litigation and claims; and

- reviewing correspondence with HMRC and any other relevant regulators as required.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Directors and other management and the inspection of regulatory and legal correspondence, if any.

Our responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

S.G. Duker (Senior Statutory Auditor)
for and on behalf of Fredericks Limited
Chartered Accountants
Statutory Auditors
106 Charter Avenue
Ilford, Essex
IG2 7AD

Date: 28/10/25

UNITING FRIENDS LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

INCOME AND EXPENDITURE	Notes	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
INCOMING RESOURCES					
Grants and voluntary income	2	2,741	46,466	49,207	48,721
Activities for generating funds	3	1,172,533	-	1,172,533	1,140,742
Total Income		1,175,274	46,466	1,221,740	1,189,463
RESOURCES EXPENDED					
Charitable expenditure					
Cost of activities in furtherance of the charity's objects	4	(1,208,788)	(46,466)	(1,255,254)	(1,215,308)
Total expenditure		(1,208,788)	(46,466)	(1,255,254)	(1,215,308)
Net deficit for the year before transfers		(33,514)	-	(33,514)	(25,845)
Transfer between funds		-	-	-	-
Net deficit for the year after transfers		(33,514)	-	(33,514)	(25,845)
Net movement in funds					
Funds brought forward		268,652	-	268,652	294,497
Funds carried forward	10,11	£235,138	-	£235,138	£268,652

The notes on pages 13 to 17 form part of these financial statements.

UNITING FRIENDS LIMITED
BALANCE SHEET
AS AT 31 MARCH 2025

	Notes	£	2025 £	£	2024 £
Fixed assets					
Tangible fixed assets	7		6		6
Investments			-		-
			6		6
Current assets					
Debtors	8	109,595		110,857	
Cash at bank and in hand		180,532		197,281	
		290,127		308,138	
Creditors: amounts falling due within one year	9	(54,995)		(39,492)	
Net current assets			235,132		268,646
Net assets			£235,138		£268,652
Funds:					
Unrestricted funds	10,11		235,138		268,652
Designated funds	10,11		-		-
Restricted funds	10,11		-		-
Total Funds			£235,138		£268,652

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

.....
A. Brett

P. F. Rains
.....
P. Rains

Date: 17/10/25

UNITING FRIENDS LIMITED
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
Cash flows from operating activities		
Cash expended from operations	(16,749)	(56,047)
Net cash expended from operating activities	(16,749)	(56,047)
Cash flows from investing activities		
Purchase of tangible fixed assets	-	-
Sale of tangible fixed assets	-	-
Net expenditure from investing activities	-	-
Decrease in cash and cash equivalents	(16,749)	(56,047)
Cash and cash equivalents at beginning of year	197,281	253,328
Cash and cash equivalents at end of year	£180,532	£197,281

RECONCILIATION OF NET INCOMING RESOURCES TO CASH GENERATED FROM OPERATIONS

	2025 £	2024 £
Net Outgoing resources	(33,514)	(25,845)
Depreciation charges	-	6,632
	(33,514)	(19,213)
Decrease/(Increase) in trade and other debtors	1,262	(30,252)
Increase/(Decrease) in trade and other creditors	15,503	(6,582)
Cash expended from operations	£(16,749)	£(56,047)

CASH AND CASH EQUIVALENTS

The amounts disclosed on the Cash Flow Statement in respect of cash and cash equivalents are in respect of these Balance Sheet amounts:

Year ended 31 March 2025

	31.03.25 £	31.03.24 £
Cash and Cash equivalents	£180,532	£197,281

Year ended 31 March 2024

	31.03.24 £	31.03.23 £
Cash and Cash equivalents	£197,281	£253,328

The notes on pages 13 to 17 form part of the accounts

1. Statutory information

Uniting Friends Limited is a private company and charity limited by guarantee registered in England and Wales. The companys registered number and registered address can be found on the company information page. The presentation currency is £ sterling.

1a. Accounting policies

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.The financial Statements have been prepared under the Historical Cost Convention.

Incoming resources

Grant income is accounted for on an accruals basis when the funding is considered definite. Otherwise it is accounted for when received. Donations and legacies income is accounted for on a received basis.

Allocation of expenditure

Expenditure is accounted for on an accruals basis and is allocated within the Statement of Financial Activities to one of the following headings:-

(i) Costs of generating funds comprise the costs associated with attracting voluntary income.

(ii) Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities. It includes costs that can be allocated directly to that activity and those costs of an indirect nature necessary to support them.

(iii) Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

(iv) All costs are allocated between the expenditure categories of the Statement of Financial Activities on the basis designed to reflect the use of the resource. Costs relating to staff are apportioned on a time spent basis, property costs are allocated by floor space, other costs are allocated with reference to an estimate of the resource usage.

(v) Volunteer time is not accounted for in the financial statements.

Tangible fixed assets

All tangible fixed assets are stated at cost less depreciation. Depreciation has been provided at the following rates in order to write off each assets over its estimated useful life.

Fixtures and fittings	-	25% on cost
Motor vehicles	-	25% on cost
Computer equipment	-	25% on cost
Leasehold Improvements	-	20% on cost

Fund accounting

Funds held by the charity are either:-

Unrestricted funds – these are funds which can be used in accordance with the charitable objectives at the discretion of the trustees. Funds may be designated within this category for specific purposes.

Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanations of the nature and purposes of each restricted fund and its income and expenditure is included in note 10 to the accounts.

1.a ACCOUNTING POLICIES (continued)

Significant judgements and estimates
Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical judgements in applying the entities accounting policies:
There are no specific judgements apart from those involving estimates as detailed below that management has made in the process of applying the entities' accounting policies that have a significant effect on the amounts recognised in the financial statements.

Critical accounting estimates and assumptions:
The charity makes estimates and assumptions concerning the future. The resulting accounting estimates can differ from the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of the assets and liabilities within the next financial year are addressed below:

(i) **Useful economic lives of tangible assets**
The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful lives and residual values of the assets these are re-assessed annually. They are amended when necessary to reflect any estimated changes.

(ii) **Impairment of debtors**
The charity makes an estimate of the recoverable amount of trade and other debtors. When assessing their impairment, the management considers factors including the current credit rating of the debtor, the ageing profile of debtors and historical experience.

Pension costs
The charity makes contributions to a defined benefit pension scheme, the assets of the scheme being held separately from the assets of the charity. The pension costs charge represents contributions paid and payable to the scheme in the period to which they relate.

2.	**Grants and Voluntary Income**	**Unrestricted Funds £**	**Restricted Funds £**	**2025 Total £**	**2024 £**
	Grant income	-	46,466	46,466	42,600
	Voluntary donations	2,741	-	2,741	6,121
		£2,741	£46,466	£49,207	£48,721

3.	**Activities for Generating Funds**				
	Service user fees	987,171	-	987,171	975,917
	Activities and fundraising events	136,038	-	136,038	111,850
	Café income and product sales	30,101	-	30,101	28,801
	Transport income	19,223	-	19,223	24,174
		£1,172,533	£ -	£1,172,533	£1,140,742

4.	**Charitable Expenditure**				
	Wages and salaries	617,902	46,466	664,368	618,946
	Social Security costs	55,141	-	55,141	58,197
	Pension contributions	21,624	-	21,624	21,271
	Training and volunteer training	1,260	-	1,260	3,965
	Staff agency fees	129,215	-	129,215	134,966
	Tutor costs	30,388	-	30,388	33,504
	Activity expenses & cost of sales	105,845	-	105,845	101,966
	Depreciation	-	-	-	6,632
	Travel	17,319	-	17,319	15,321
	Motor expenses	11,576	-	11,576	10,494
	Rent	49,727	-	49,727	49,529
	Rates	3,382	-	3,382	2,477
	Insurance	5,292	-	5,292	5,452
	Light and heat	11,434	-	11,434	7,696
	Repairs, maintenance and cleaning	72,757	-	72,757	65,062
	Telephone and internet	7.980	-	7,980	8,425
	Stationery and printing	1,635	-	1,635	5,070
	Sundry expenses	8,312	-	8,312	9,480
	Bank charges	1,325	-	1,325	833
	Recruitment costs	87	-	87	597
	Support costs (see below)	56,587	-	56,587	55,425
		£1,208,788	£46,466	£1,255,254	£1,215,308

5.	**Support Costs (Governance Costs)**				
	Audit fees	5,640	-	5,640	5,400
	Professional and consultancy	10,947	-	10,947	10,025
	Staff costs	40,000	-	40,000	40,000
		£56,587	£ -	£56,587	£55,425

6. Payroll Costs

The aggregate payroll costs were:-	Year ended 31.03.2025 £	Year ended 31.03.2024 £
Wages and salaries	704,368	657,946
Social security costs	55,141	58,197
Pension costs	21,624	21,271
	£781,133	£737,414

During the year no trustees were paid or received significant reimbursed expenses (2024: £NIL).

The total number of employees calculated on a full time equivalent basis during the year was 26 (2024: 26).

One member of staff received remuneration in excess of £60,000 excluding pension contributions during the current year only. This fell within the band of £80,000 to £90,000.

Staff agency payments (not included in the above) amounted to £129,215 (2024: £93,667).

7. Tangible Fixed Assets

Cost

	Computer Equipment £	Fixtures and Fittings £	Motor Vehicles £	Leasehold improvements £	Total £
At 1 April 2024	9,314	58,589	50,490	95,545	213,938
Additions in year	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 March 2025	9,314	58,589	50,490	95,545	213,938
Depreciation					
At 1 April 2024	9,313	58,588	50,487	95,544	213,932
Charge for the year	-	-	-	-	-
Eliminated on disposal	-	-	-	-	-
At 31 March 2025	9,313	58,588	50,487	95,544	213,932
Net Book Value					
31 March 2025	£ 1	£ 1	£ 3	£ 1	£ 6
31 March 2024	£ 1	£ 1	£ 3	£ 1	£ 6

8. Debtors

	2025 £	2024 £
Trade debtors	75,408	72,005
Prepayments	33,963	38,431
Other debtors	224	421
	£109,595	£110,857

9. Creditors: Amounts falling due within one year

Trade creditors	7,121	11,107
Other creditors	4,455	2,187
Accruals	29,906	11,438
Tax and Social Security	13,513	14,760
	£54,995	£39,492

10. Restricted Funds

	Balance at 01.04.2024 £	Incoming Resources £	Resources Expended £	Transfers between Funds £	Balance at 31.03.2025 £
Revenue Funds					
Grant	-	-	-	-	-
Income	-	46,466	(46,466)	-	-
Total Restricted Funds	-	46,466	(46,466)	-	-
Unrestricted Funds					
Revenue Funds					
Unrestricted funds	268,652	1,175,274	(1,208,788)	-	235,138
Total Unrestricted Funds	268,652	1,175,274	(1,208,788)	-	235,138
Total Funds	£268,652	£1,221,740	(1,255,254)	-	£235,138

11. Analysis of Net Assets Between Funds

	Net Assets £	Total 31.03.2025 £	Total 31.03.2024 £
Unrestricted Funds	£235,138	£235,138	£268,652
Restricted Funds	£ -	£ -	£ -
Total Funds	£235,138	£235,138	£268,652

12. Limited Liability

Uniting Friends Limited is a company limited by guarantee. The Memorandum and Articles of Association restrict the liability of members on winding up to £1. In case of winding up none of the accumulated funds are distributable to the members, but shall be given, or transferred to, some other charitable institutions having similar objectives.

13. APB Ethical Standard – Provisions available for smaller entities

In common with many other businesses of our size and nature we use our auditors to assist in the preparation of the financial statements.

14. Operating Lease Commitments

At 31 March 2025 the charity had the following commitments:-

	2025 £ Expiring within 5 years	2024 £ Expiring within 5 years
Land and Buildings	£46,600	£46,600

15. Related Party Disclosures

There were no related Party Transactions for the year ended 31 March 2025 (2024 £Nil).

16. Ultimate Controlling Party

The ultimate controlling party is the board of Trustees.

UNITING FRIENDS LTD

England & Wales - Charity number 1126190

Accounts

UNITING FRIENDS LIMITED

Company Limited by Guarantee No. 06495763

Registered Charity No. 1126190

ACCOUNTS FOR THE YEAR ENDED

31 MARCH 2024

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Directors and Trustees	Peter David Spill (Chair) – resigned 1/11/2023 Allan Brett (Vice Chair) Malcom Anthony Nathan – resigned 31/10/2023 David Leon Reed Peter Rains -Appointed 1/11/23 Ellie Miller – Appointed 1/11/23
Registered Office	92C Beehive Lane Ilford Essex IG4 5EG
Company Registration No.	06495763 (England & Wales)
Charity Registration No.	1126190
Auditors	Fredericks Limited Chartered Accountants & Registered Auditors 106 Charter Avenue Ilford Essex IG2 7AD
Bankers	Barclays Bank Plc Leicester LE87 2BB

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a company limited by guarantee, as defined by the Companies Act 2006. The organisation was formed in 1996 having started as an unincorporated entity.

Organisational Structure

The Board of Trustees is made up of the Trustees named on page 3 who meet quarterly along with the Chief Executive Officer, Russell Lerner, to decide the strategic direction and policies of the charity. The day-to-day responsibility for organising the charitable events and activities are carried out by the Chief Executive and his team.

Recruitment

Appointment to the Board of Trustees is governed by the constitution of the charity which authorises the Board to appoint new Trustees to fill vacancies arising through resignation or death of an existing Trustee.

Risk Management

The Trustees have a duty to review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Trustees regularly monitor the level of charitable reserves and funding, along with other key areas such as staff and volunteers' levels to ensure they provide sufficient resources to meet the charity's current and longer term objectives. The Trustees consider that they have adequate systems and procedures in place to continue operating in the event of adverse conditions. The Trustees have a duty to review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

CHARITABLE OBJECTIVES AND ACTIVITIES

Objective

To provide a social inclusion service for adults with learning disabilities residing in the London Borough of Redbridge and surrounding boroughs. With the support of staff and volunteers, the programmes run by the charity for adults with learning disabilities offer numerous benefits. This includes structured and engaging activities that promote social interaction, skill development, and lead to independence. Participants learn practical life skills, enhance communication abilities and build self-confidence. By engaging in a wide range of diverse activities, it also encourages creativity and self-expression. The activities focus on a sense of routine and structure, contributing to a better quality of life by reducing isolation and providing a supportive community.

Strategy

The charity continues to be to seek additional finance and support to continue to run its services, activities and events.

Activities and Achievements

The Board of Directors consider that the performance of the charity this year has been most satisfactory even though there has been financial challenges. Regardless, the organisation has worked with 150 service users this year supported by its workforce of 30 staff and 13 volunteers.

Uniting Friends operates five projects that benefit its learning-disabled clients. These being:

- A day opportunities service (Out There Daytime (OTD)
- A befriending, recreation, leisure and holidays service (Out There -Evening and Weekends (OTE)
- An allotment providing gardening, horticulture training (Sprout There!)
- Uniting Friends Radio (UFR)
- The Groovy Cat night club

Uniting Friends celebrated its 28th year of operation 15 of these as an independent charity.

The Out There! Daytime service (OTD) has completed its 18th year of service and has 101 service users attending weekly.

OTD is a five-day week service which provides employment training and work skills, health and wellbeing and self-development programmes and a range of creative activities. It also provides paid supported employment to four people with learning disabilities through its Peer Mentoring Programme and five more are in supported work placements in Nando's and Metro Coffee, both partners supported by the charity. UF also operates an employment training service through its in-house café service. A further five are on this course.

OTE is a 10-hour a week service that connects service users, encourage, supports friendships, and provides a wide range of activities for the membership to engage in. The service is user led and activities developed with the membership to ensure it meets their wishes. The service, which has support costs funded by the local authority, has a contract to serve 85.

Uniting Friends Radio (UFR) creates a monthly podcast that discusses topical issues relating to disability issues. It ran through the year and delivers to an ever-growing audience. Over 20 members take part in the show's creation.

This year saw the return of the Groovy Cat Club after a four-year closure. This beloved service is attended by over 100 and reaches many more learning-disabled people that do not attend the general service. Some of these go on to join other services which is a very positive outcome. Four learning disabled volunteers are involved in running this facility which includes front of house duties, DJ'ing and promotional work.

Our larger events such as Tate Modern and Festival in the Park of which Uniting Friends take a leading role returned this year in full. The theme this year was "Our Local Heroes" a study of those that shaped our borough. UF led this project using funding allocated from Colours of Redbridge and brought on board five other organisations to be included.. This involved artworks which will be culminated at an exhibition taking place at Tate Modern on 23rd October 2024

Sprout There! our allotment in Wanstead had another busy year partnered with ex-students from Gearies College. The horticulture scheme has over 25 regular gardeners weekly to manage the seasonal programme. The allotment offers several benefits for individuals with learning disabilities and aims to provide a sensory-rich environment that can enhance cognitive, physical, and emotional well-being. Engaging in gardening activities can promote relaxation, develop fine motor skills, boost self-esteem, encourage social interaction, and improve focus and attention. Additionally, tending to plants and watching them grow can create a sense of accomplishment and responsibility, fostering a positive sense of self.

The charity would not be able to provide such a wide service to our beneficiaries without the continued support of many willing people who give their services voluntarily, to assist the Chief Executive and his team.

FINANCIAL REVIEW

The charity is financed by way of personalised budgets and direct payments for the day service and an annual grant from the London Borough of Redbridge for its Out There! Evening and Weekend service /Peer Mentoring Programme. The charity has won contracts to deliver both of these until 2026 with opportunities to extend.

For those that don't meet council criteria, places can also be purchased directly through a low-cost scheme set up by the charity.

Funds available are sufficient to permit the charity to continue in operation in the medium term, given the continued support of the funders and the local authority sponsor. Should this support not continue in the longer term, further financial support would need to be sought to replace it.

Fundraising returned this year and a quiz night raised £1000. The charity also received many donations from benefactors over the year so would like to thank all who supported our charity, both financially and in kind, whatever the size of the contribution.

Income received is first utilised against the principal objectives and in the running costs of the charity.

Full details of the financial results of the period are shown in the statement of financial activities included within these financial statements.

Investment Powers

The constitution authorises the Board of Directors to make and hold investments using the general funds of the charity, but no such investments are presently held.

Future Developments

A programme of future events is regularly reviewed in meetings attended by, the Chief Executive and his team, service users and volunteers.

Reserves Policy

It is the policy of the charity to maintain free reserves at a level which equate to approximately 3 months unrestricted expenditure. This provides funds to cover management and administration and support costs. The Trustees are delighted to have achieved this goal within this financial year and will continue to work to ensure the sustainability of the organisation.

Public benefit
In shaping our objectives for the year and planning our activities the trustees have considered the Charity Commissions guidance on public benefit.

Statement of Trustees' Responsibilities
Company 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 charitable company and of the net incoming resources of the charity for that period. 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;
- prepare the financial statements on the going concern basis and in accordance with applicable accounting standards

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to disclosure of information to auditors
So far the trustees are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each trustee has taken all the steps that he or she ought to have taken as a trustee in order to make himself or herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

A resolution proposing the reappointment of Fredericks Limited, Chartered Accountants and Registered Auditors, as auditors will be submitted at the Annual General Meeting.

Small Company Rules
These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

On behalf of the Trustees

.....
A. Brett - Trustee

P. F. Rains
.....
P. Rains – Trustee

Date: 28/10/24

Opinion

We have audited the financial statements of Uniting friends (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 13 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Report of the Trustees, but does not include the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees
As explained more fully in the Statement of Trustees Responsibilities set out on page six, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect irregularities, including fraud. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity management.

Our approach was as follows:

- we reviewed meeting of minutes of those charged with governance.

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

- we identified the laws and regulations applicable to the Company through discussions with management, and from our commercial knowledge and experience of the sector in which the Charity operates;

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and

- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the Charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and

- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;

- tested journal entries to identify unusual transactions;

- assessed whether judgements and assumptions made in determining the accounting estimates set out in note 1 were indicative of potential bias; and

- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;

- enquiring of management as to actual and potential litigation and claims; and

- reviewing correspondence with HMRC and any other relevant regulators as required.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Directors and other management and the inspection of regulatory and legal correspondence, if any.

Our responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

S.G. Duker (Senior Statutory Auditor)
for and on behalf of Fredericks Limited
Chartered Accountants
Statutory Auditors
106 Charter Avenue
Ilford, Essex
IG2 7AD

Date: 28/10/24

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

INCOME AND EXPENDITURE	Notes	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
INCOMING RESOURCES					
Grants and voluntary income	2	6,121	42,600	48,721	58,706
Activities for generating funds	3	1,140,742	-	1,140,742	967,591
Total Income		1,146,863	42,600	1,189,463	1,026,297
RESOURCES EXPENDED					
Charitable expenditure					
Cost of activities in furtherance of the charity's objects	4	(1,172,708)	(42,600)	(1,215,308)	(1,077,244)
Total expenditure		(1,172,708)	(42,600)	(1,215,308)	(1,077,244)
Net deficit for the year before transfers		(25,845)	-	(25,845)	(50,947)
Transfer between funds					-
Net deficit for the year after transfers		(25,845)	-	(25,845)	(50,947)
Net movement in funds		294,497	-	294,497	345,444
Funds brought forward					
Funds carried forward	10,11	£268,652	-	£268,652	£294,497

The notes on pages 13 to 17 form part of these financial statements.

UNITING FRIENDS LIMITED
BALANCE SHEET
AS AT 31 MARCH 2024

	Notes	£	2024 £	£	2023 £
Fixed assets					
Tangible fixed assets	7		6		6,638
Investments			-		-
			6		6,638
Current assets					
Debtors	8	110,857		80,605	
Cash at bank and in hand		197,281		253,328	
		308,138		333,933	
Creditors: amounts falling due within one year	9	(39,492)		(46,074)	
Net current assets			268,646		287,859
Net assets			£268,652		£294,497
Funds:					
Unrestricted funds	10,11		268,652		294,497
Designated funds	10,11		-		-
Restricted funds	10,11		-		-
Total Funds			£268,652		£294,497

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

.....

A. Brett

P. F. Rains

.....

P. Rains

Date: 28/10/24

UNITING FRIENDS LIMITED
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
Cash flows from operating activities		
Cash expended from operations	(56,047)	(49,556)
Net cash expended from operating activities	(56,047)	(49,556)
Cash flows from investing activities		
Purchase of tangible fixed assets	-	-
Sale of tangible fixed assets	-	-
Net expenditure from investing activities	-	-
Decrease in cash and cash equivalents	(56,047)	(49,556)
Cash and cash equivalents at beginning of year	253,328	302,884
Cash and cash equivalents at end of year	£197,281	£253,328

RECONCILIATION OF NET INCOMING RESOURCES TO CASH GENERATED FROM OPERATIONS

	2024 £	2023 £
Net Outgoing resources	(25,845)	(50,947)
Depreciation charges	6,632	6,631
	(19,213)	(44,316)
Increase in trade and other debtors	(30,252)	(4,747)
Decrease in trade and other creditors	(6,582)	(493)
Cash expended from operations	£(56,047)	£(49,556)

CASH AND CASH EQUIVALENTS

The amounts disclosed on the Cash Flow Statement in respect of cash and cash equivalents are in respect of these Balance Sheet amounts:

Year ended 31 March 2024	31.03.24 £	31.03.23 £
Cash and Cash equivalents	£197,281	£253,328

Year ended 31 March 2023	31.03.23 £	31.03.22 £
Cash and Cash equivalents	£253,328	£302,884

The notes on pages 13 to 17 form part of the accounts

1. Statutory information

Uniting Friends Limited is a private company and charity limited by guarantee registered in England and Wales. The companys registered number and registered address can be found on the company information page. The presentation currency is £ sterling.

1a. Accounting policies

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.The financial Statements have been prepared under the Historical Cost Convention.

Incoming resources

Grant income is accounted for on an accruals basis when the funding is considered definite. Otherwise it is accounted for when received. Donations and legacies income is accounted for on a received basis.

Allocation of expenditure

Expenditure is accounted for on an accruals basis and is allocated within the Statement of Financial Activities to one of the following headings:-

(i) Costs of generating funds comprise the costs associated with attracting voluntary income.

(ii) Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities. It includes costs that can be allocated directly to that activity and those costs of an indirect nature necessary to support them.

(iii) Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

(iv) All costs are allocated between the expenditure categories of the Statement of Financial Activities on the basis designed to reflect the use of the resource. Costs relating to staff are apportioned on a time spent basis, property costs are allocated by floor space, other costs are allocated with reference to an estimate of the resource usage.

(v) Volunteer time is not accounted for in the financial statements.

Tangible fixed assets

All tangible fixed assets are stated at cost less depreciation. Depreciation has been provided at the following rates in order to write off each assets over its estimated useful life.

Fixtures and fittings	-	25% on cost
Motor vehicles	-	25% on cost
Computer equipment	-	25% on cost
Leasehold Improvements	-	20% on cost

Fund accounting

Funds held by the charity are either:-

Unrestricted funds – these are funds which can be used in accordance with the charitable objectives at the discretion of the trustees. Funds may be designated within this category for specific purposes.

Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanations of the nature and purposes of each restricted fund and its income and expenditure is included in note 10 to the accounts.

1.a ACCOUNTING POLICIES (continued)

Significant judgements and estimates
Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical judgements in applying the entities accounting policies:
There are no specific judgements apart from those involving estimates as detailed below that management has made in the process of applying the entities' accounting policies that have a significant effect on the amounts recognised in the financial statements.

Critical accounting estimates and assumptions:
The charity makes estimates and assumptions concerning the future. The resulting accounting estimates can differ from the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of the assets and liabilities within the next financial year are addressed below:

(i) **Useful economic lives of tangible assets**
The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful lives and residual values of the assets these are re-assessed annually. They are amended when necessary to reflect any estimated changes.

(ii) **Impairment of debtors**
The charity makes an estimate of the recoverable amount of trade and other debtors. When assessing their impairment, the management considers factors including the current credit rating of the debtor, the ageing profile of debtors and historical experience.

Pension costs
The charity makes contributions to a defined benefit pension scheme, the assets of the scheme being held separately from the assets of the charity. The pension costs charge represents contributions paid and payable to the scheme in the period to which they relate.

2. Grants and Voluntary Income

	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 £
Grant income	-	42,600	42,600	48,311
Voluntary donations	6,121	-	6,121	10,395
	£6,121	£42,600	£48,721	£58,706

3. Activities for Generating Funds

Service user fees	975,917	-	975,917	841,090
Activities and fundraising events	111,850	-	111,850	77,674
Café income and product sales	28,801	-	28,801	24,434
Transport income	24,174	-	24,174	24,393
	£1,140,742	£-	£1,140,742	£967,591

4. Charitable Expenditure

Wages and salaries	576,346	42,600	618,946	582,230
Social Security costs	58,197	-	58,197	54,885
Pension contributions	21,271	-	21,271	7,964
Training and volunteer training	3,965	-	3,965	2,602
Staff agency fees	134,966	-	134,966	93,667
Tutor costs	33,504	-	33,504	35,975
Activity expenses	101,966	-	101,966	59,349
Depreciation	6,632	-	6,632	6,631
Travel	15,321	-	15,321	13,008
Motor expenses	10,494	-	10,494	16,078
Rent	49,529	-	49,529	49,676
Rates	2,477	-	2,477	1,222
Insurance	5,452	-	5,452	5,739
Light and heat	7,696	-	7,696	6,710
Repairs, maintenance and cleaning	65,062	-	65,062	64,593
Telephone and internet	8,425	-	8,425	7,798
Stationery and printing	5,070	-	5,070	5,900
Sundry expenses	9,480	-	9,480	6,109
Bank charges	833	-	833	805
Recruitment costs	597	-	597	1,534
Support costs (see below)	55,425	-	55,425	54,222
Bad debts	-	-	-	547
	£1,173,708	£42,600	£1,215,308	£1,077,244

5. Support Costs (Governance Costs)

Audit fees	5,400	-	5,400	5,100
Professional and consultancy	10,025	-	10,025	9,122
Staff costs	40,000	-	40,000	40,000
	£55,425	£-	£55,425	£54,222

6. Payroll Costs

The aggregate payroll costs were:-

	Year ended 31.03.2024	Year ended 31.03.2023
	£	£
Wages and salaries	657,946	622,230
Social security costs	58,197	54,885
Pension costs	21,271	7,963
	£737,414	£685,078

During the year no trustees were paid or received significant reimbursed expenses (2023: £NIL).

The total number of employees calculated on a full time equivalent basis during the year was 26 (2023: 26).

One member of staff received remuneration in excess of £60,000 excluding pension contributions during the current year only. This fell within the band of £70,000 to £80,000.

Staff agency payments (not included in the above) amounted to £134,966 (2023: £93,667).

7. Tangible Fixed Assets

Cost

	Computer Equipment	Fixtures and Fittings	Motor Vehicles	Leasehold improvements	Total
	£	£	£	£	£
At 1 April 2023	9,314	58,589	50,490	95,545	213,938
Additions in year	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 March 2024	9,314	58,589	50,490	95,545	213,938
Depreciation					
At 1 April 2023	9,313	58,588	43,855	95,544	207,300
Charge for the year	-	-	6,632	-	6,632
Eliminated on disposal	-	-	-	-	-
At 31 March 2024	9,313	58,588	50,487	95,544	213,932
Net Book Value					
31 March 2024	£1	£1	£3	£1	£6
31 March 2023	£1	£1	£6,635	£1	£6,638

8. Debtors

	2024	2023
	£	£
Trade debtors	72,005	49,250
Prepayments	38,431	31,036
Other debtors	421	319
	£110,857	£80,605

9. Creditors: Amounts falling due within one year

Trade creditors	11,107	9,296
Other creditors	2,187	1,964
Accruals	11,438	17,608
Tax and Social Security	14,760	17,206
	£39,492	£46,074

10. Restricted Funds

	Balance at 01.04.2023 £	Incoming Resources £	Resources Expended £	Transfers between Funds £	Balance at 31.03.2024 £
Revenue Funds					
Other Grants	-	2,250	(2,250)	-	-
Befriending Grant	-	40,350	(40,350)	-	-
Total Restricted Funds	-	42,600	(42,600)	-	-
Unrestricted Funds					
Revenue Funds					
Unrestricted funds	294,497	1,146,863	(1,172,708)	-	268,652
Designated funds	-	-	-	-	-
Total Unrestricted Funds	294,497	1,146,863	(1,172,708)	-	268,652
Total Funds	£294,497	£1,189,463	(1,215,308)	-	£268,652

The designated fund represents amounts set aside in order to cover increased running costs due to the Covid -19 pandemic.

11. Analysis of Net Assets Between Funds

	Net Assets £	Total 31.03.2024 £	Total 31.03.2023 £
Unrestricted Funds	£268,652	£268,652	£294,497
Restricted Funds	-	-	£ -
Total Funds	£268,652	£268,652	£294,497

12. Limited Liability

Uniting Friends Limited is a company limited by guarantee. The Memorandum and Articles of Association restrict the liability of members on winding up to £1. In case of winding up none of the accumulated funds are distributable to the members, but shall be given, or transferred to, some other charitable institutions having similar objectives.

13. APB Ethical Standard – Provisions available for smaller entities

In common with many other businesses of our size and nature we use our auditors to assist in the preparation of the financial statements.

14. Operating Lease Commitments

At 31 March 2024 the charity had the following commitments:-

	2024 £ Expiring within 5 years	2023 £ Expiring within 5 years
Land and Buildings	£46,600	£46,600

15. Related Party Disclosures

There were no related Party Transactions for the year ended 31 March 2024 (2023 £Nil).

16. Ultimate Controlling Party

The ultimate controlling party is the board of Trustees.

UNITING FRIENDS LTD

England & Wales - Charity number 1126190

Accounts

UNITING FRIENDS LIMITED

Company Limited by Guarantee No. 06495763

Registered Charity No. 1126190

ACCOUNTS FOR THE YEAR ENDED

31 MARCH 2022

TUESDAY

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COMPANIES HOUSE

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UNITING FRIENDS LIMITED
(LIMITED BY GUARANTEE)
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2022

Directors and Trustees	Peter David Spill (Chair) Allan Brett (Vice Chair) Malcom Anthony Nathan David Leon Reed
Registered Office	92C Beehive Lane Ilford Essex IG4 5EG
Company Registration No.	06495763 (England & Wales)
Charity Registration No.	1126190
Auditors	Fredericks Limited Chartered Accountants & Registered Auditors 106 Charter Avenue Ilford Essex IG2 7AD
Bankers	Barclays Bank Plc Leicester LE87 2BB

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a company limited by guarantee, as defined by the Companies Act 2006. The organisation was formed in 1996 and is in its 20th year having started as an unincorporated entity.

Organisational Structure

The Board of Trustees is made up of the Trustees named on page 3 who meet quarterly along with the Chief Executive Officer, Russell Lerner, to decide the strategic direction and policies of the charity. The day-to-day responsibility for organising the charitable events and activities are carried out by the Chief Executive and his team.

Recruitment

Appointment to the Board of Trustees is governed by the constitution of the charity which authorises the Board to appoint new Trustees to fill vacancies arising through resignation or death of an existing Trustee.

Risk Management

The Trustees have a duty to review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Trustees regularly monitor the level of charitable reserves and funding, along with other key areas such as staff and volunteers' levels to ensure they provide sufficient resources to meet the charity's current and longer term objectives. The Trustees consider that they have adequate systems and procedures in place to continue operating in the event of adverse conditions. The Trustees have a duty to review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

CHARITABLE OBJECTIVES AND ACTIVITIES

Objective

To provide a social inclusion service for adults with learning disabilities residing in the London Borough of Redbridge and surrounding boroughs and to enable them to become involved in all aspects of community life through organised activities, developmental training and by running events with the support of staff and volunteers.

Strategy

The charity continues to be to seek additional finance and support to continue to run its services, activities and events.

Activities and Achievements

The Board of Directors consider that the performance of the charity this year has been most satisfactory even though there been a reduction in the number of service users able to be served due to Coronavirus restrictions. Regardless, the organisation has worked with 120 service users this year supported by its workforce of 30 staff and 10 volunteers.

Uniting Friends operates five projects that benefit its learning-disabled clients. These being:

- Out There! Daytime (OTD)
- Out There! Evening and Weekends (OTE)
- Sprout There!
- The Groovy Cat Nightclub
- Uniting Friends Radio

Uniting Friends celebrated its 26th year of operation, 22 of these as an independent charity.

The Out There! Daytime service (OTD) has completed its 14thth year of service and has 98 service users attending weekly.

OTD is a 5 day a week service which provides employment training and work skills, health and wellbeing and self-development programmes and a range of creative activities. It also provides paid supported employment to five people with learning disabilities through its Peer Mentoring Programme and seven more on a sessional basis through its other services including the Groovy Cat Club and in-house café service.

Due to Coronavirus, the charity for a second year continued to face the challenges in keeping its live services running. Due to two outbreaks of Covid-19 over the year closing the site, it was forced to return to services online.

The ongoing uncertainty from all this continued to have a big impact on the membership and by the close of the year it was 25% down on attendance and income. It suffered from the loss of service users which resulted in difficult decisions having to be made such as staff redundancies. Over the latter part of the year, three long term staff left the company including a Senior Director.

Throughout these challenges, Uniting Friends worked hard to run good services online as well as rebuild its live services. It also needed to bring back the confidence lost to the membership which took many Zoom meetings to do and reassure.

The Out There! Evening and Weekend service kept its services both online and through its drop-in sessions. Working in much smaller numbers, in January it restarted activities back out there in the community, be it cautiously. This proved to be the turning point and services were back. This was a big relief to all.

The Sprout There! Allotment project now in its eleventh year, remained a valuable resource due to it being outdoors. This was well used throughout the year even through poorer weather. In October however, it suffered much damage from the storm Eunice which stripped the roof of our buildings and polytunnel.

Uniting Friends Radio, our monthly podcast continued through the year and has continued to attract interest. Over 20 members take part in the show's creation.

Our larger events such as Tate Modern and Learning Disability week were once again not able to run this year.

The charity would not be able to provide such a wide service to our beneficiaries without the continued support of many willing people who give their services voluntarily, to assist the Chief Executive and his team.

FINANCIAL REVIEW

The charity is financed by way of personalised budgets and direct payments for the day service and an annual grant from the London Borough of Redbridge for its Out There! Evening and Weekend service /Peer Mentoring Programme.

For those that don't meet council criteria, places can also be purchased directly through a low-cost scheme set up by the charity.

Funds available are sufficient to permit the charity to continue in operation in the medium term, given the continued support of the funders and the local authority sponsor. Should this support not continue in the longer term, further financial support would need to be sought to replace it.

Fundraising has also been challenging this year due to the inability to hold events. The charity did however receive many donations from benefactors over the year so would like to thank all who supported our charity, both financially and in kind, whatever the size of the contribution.

Income received is first utilised against the principal objectives and in the running costs of the charity.

Full details of the financial results of the period are shown in the statement of financial activities included within these financial statements.

Investment Powers

The constitution authorises the Board of Directors to make and hold investments using the general funds of the charity, but no such investments are presently held.

Future Developments

A programme of future events is regularly reviewed in meetings attended by, the Chief Executive and his team, service users and volunteers.

Reserves Policy

It is the policy of the charity to maintain free reserves at a level which equate to approximately 3 months unrestricted expenditure. This provides funds to cover management and administration and support costs. The Trustees are delighted to have achieved this goal within this financial year and will continue to work to ensure the sustainability of the organisation.

Public benefit
In shaping our objectives for the year and planning our activities the trustees have considered the Charity Commissions guidance on public benefit.

Statement of Trustees' Responsibilities
Company 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 charitable company and of the net incoming resources of the charity for that period. 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;
- prepare the financial statements on the going concern basis and in accordance with applicable accounting standards

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to disclosure of information to auditors
So far the trustees are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each trustee has taken all the steps that he or she ought to have taken as a trustee in order to make himself or herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

A resolution proposing the reappointment of Fredericks Limited, Chartered Accountants and Registered Auditors, as auditors will be submitted at the Annual General Meeting.

Small Company Rules
These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

On behalf of the Trustees

.....
P. Spill – Trustee

.....
A. Brett – Trustee

Date: 7/11/22

Opinion

We have audited the financial statements of Uniting friends (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 13 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Report of the Trustees, but does not include the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees
As explained more fully in the Statement of Trustees Responsibilities set out on page six, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect irregularities, including fraud. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity management.

Our approach was as follows: -

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the company and determined that the most significant are the United Kingdom Accounting Standards including FRS 102 "Reduced Disclosure Framework" (United Kingdom Generally Accepted Accounting Practice), the Companies Act 2006 and the relevant UK tax compliance regulations.
- We understand how Uniting Friends is complying with those frameworks by making enquiries of management and those responsible for legal and compliance procedures. We corroborated our enquiries through our review of board minutes as well as consideration of the results of our audit procedures.
- We assessed the susceptibility of the company's financial statements to material misstatement, including how fraud might occur by considering the programmes and controls that the company has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those programmes and controls.

Based on this understanding we designed our audit procedures to identify non compliance with such laws and regulations. Our procedures involved enquiries of those responsible for legal and compliance procedures; enquiries of management. In addition, we completed procedures to conclude on the compliance of the disclosures in the annual report and financial statements with all applicable reporting requirements.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

S.G. Duker (Senior Statutory Auditor)
for and on behalf of Fredericks Limited
Chartered Accountants
Statutory Auditors
106 Charter Avenue
Ilford, Essex
IG2 7AD

Date: 7/11/22

UNITING FRIENDS LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

INCOME AND EXPENDITURE	Notes	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
INCOMING RESOURCES					
Grants and voluntary income	2	1,955	93,362	95,317	79,775
Activities for generating funds	3	890,041	-	890,041	847,760
Other income	3a	2,254	-	2,254	127,338
Total Income		894,250	93,362	987,612	1,054,873
RESOURCES EXPENDED					
Charitable expenditure					
Cost of activities in furtherance of the charity's objects	4	(1,011,906)	(93,962)	(1,105,268)	(886,098)
Total expenditure		(1,011,906)	(93,962)	(1,105,268)	(886,098)
Net (deficit)/surplus for the year before transfers		(117,656)	-	(117,656)	168,775
Transfer between funds		-	-	-	-
Net (deficit)/surplus for the year after transfers		(117,656)	-	(117,656)	168,775
Net movement in funds					
Funds brought forward		463,100	-	463,100	294,325
Funds carried forward	10,11	£345,444	£ -	£345,444	£463,100

The notes on pages 13 to 17 form part of these financial statements.

BALANCE SHEET
AS AT 31 MARCH 2021

	Notes	£	2022 £	£	2021 £
Fixed assets					
Tangible fixed assets	7		13,269		29,449
Investments			-		-
			13,269		29,449
Current assets					
Debtors	8	75,858		75,441	
Cash at bank and in hand		302,884		407,837	
		378,742		483,278	
Creditors: amounts falling due within one year	9	(46,567)		(49,627)	
Net current assets			332,175		433,651
Net assets			£345,444		£463,100
Funds:					
Unrestricted funds	10,11		294,444		295,100
Designated funds	10,11		51,000		168,000
Restricted funds	10,11		-		-
Total Funds			£345,444		£463,100

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

.....
P.D. Spill

.....
A. Brett

Date: 7/11/22

The notes on pages 13 to 17 form part of these financial statements.

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
Cash flows from operating activities		
Cash (expended)/generated from operations	(104,953)	205,988
Net cash expended from operating activities	(104,953)	205,988
Cash flows from investing activities		
Purchase of tangible fixed assets	-	-
Sale of tangible fixed assets	-	-
Net expenditure from investing activities	-	-
(Decrease)/Increase in cash and cash equivalents	(104,953)	205,988
Cash and cash equivalents at beginning of year	407,837	201,849
Cash and cash equivalents at end of year	£302,884	£407,837

RECONCILIATION OF NET INCOMING RESOURCES TO CASH GENERATED FROM OPERATIONS

	2022 £	2021 £
Net (Outgoing)/Incoming resources	(117,656)	168,775
Depreciation charges	16,180	25,741
	(101,476)	194,516
Increase in trade and other debtors	(419)	(15,770)
(Decrease)/Increase in trade and other creditors	(3,058)	27,242
Cash (expended)/generated from operations	£(104,953)	£205,988

CASH AND CASH EQUIVALENTS

The amounts disclosed on the Cash Flow Statement in respect of cash and cash equivalents are in respect of these Balance Sheet amounts:

Year ended 31 March 2022

	31.03.22 £	31.03.21 £
Cash and Cash equivalents	£302,884	£407,837

Year ended 31 March 2021

	31.03.21 £	31.03.20 £
Cash and Cash equivalents	£407,837	£201,849

The notes on pages 13 to 17 form part of the accounts

1. Statutory information

Uniting Friends Limited is a private company and charity limited by guarantee registered in England and Wales. The companys registered number and registered address can be found on the company information page. The presentation currency is £ sterling.

1a. Accounting policies

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.The financial Statements have been prepared under the Historical Cost Convention.

Incoming resources

Grant income is accounted for on an accruals basis when the funding is considered definite. Otherwise it is accounted for when received. Donations and legacies income is accounted for on a received basis.

Allocation of expenditure

Expenditure is accounted for on an accruals basis and is allocated within the Statement of Financial Activities to one of the following headings:-

(i) Costs of generating funds comprise the costs associated with attracting voluntary income.

(ii) Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities. It includes costs that can be allocated directly to that activity and those costs of an indirect nature necessary to support them.

(iii) Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

(iv) All costs are allocated between the expenditure categories of the Statement of Financial Activities on the basis designed to reflect the use of the resource. Costs relating to staff are apportioned on a time spent basis, property costs are allocated by floor space, other costs are allocated with reference to an estimate of the resource usage.

(v) Volunteer time is not accounted for in the financial statements.

Tangible fixed assets

All tangible fixed assets are stated at cost less depreciation. Depreciation has been provided at the following rates in order to write off each assets over its estimated useful life.

Fixtures and fittings	-	25% on cost
Motor vehicles	-	25% on cost
Computer equipment	-	25% on cost
Leasehold Improvements	-	20% on cost

Fund accounting

Funds held by the charity are either:-

Unrestricted funds – these are funds which can be used in accordance with the charitable objectives at the discretion of the trustees. Funds may be designated within this category for specific purposes.

Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanations of the nature and purposes of each restricted fund and its income and expenditure is included in note 10 to the accounts.

1.a ACCOUNTING POLICIES (continued)

Significant judgements and estimates
Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical judgements in applying the entities accounting policies:
There are no specific judgements apart from those involving estimates as detailed below that management has made in the process of applying the entities' accounting policies that have a significant effect on the amounts recognised in the financial statements.

Critical accounting estimates and assumptions:
The charity makes estimates and assumptions concerning the future. The resulting accounting estimates can differ from the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of the assets and liabilities within the next financial year are addressed below:

(i) **Useful economic lives of tangible assets**
The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful lives and residual values of the assets these are re-assessed annually. They are amended when necessary to reflect any estimated changes.

(ii) **Impairment of debtors**
The charity makes an estimate of the recoverable amount of trade and other debtors. When assessing their impairment, the management considers factors including the current credit rating of the debtor, the ageing profile of debtors and historical experience.

Pension costs
The charity makes contributions to a defined benefit pension scheme, the assets of the scheme being held separately from the assets of the charity. The pension costs charge represents contributions paid and payable to the scheme in the period to which they relate.

2.	**Grants and Voluntary Income**	**Unrestricted Funds £**	**Restricted Funds £**	**2022 Total £**	**2021 £**
	Grant income	-	93,362	93,362	75,370
	Voluntary donations	1,955	-	1,955	4,405
		£1,955	£93,362	£95,317	£79,775

3.	**Activities for Generating Funds**				
	Service user fees	811,000	-	811,000	839,790
	Activities and fundraising events	45,827	-	45,827	56
	Room hire	60	-	60	-
	Café income and product sales	20,055	-	20,055	3,938
	Transport income	13,099	-	13,099	3,976
		£ 890,041	£ -	£ 890,041	£ 847,760

3a. Other income of £2,254 (2021 £127,338) relates to amounts received in respect of the Coronavirus Job Retention Scheme.

4.	**Charitable Expenditure**				
	Wages and salaries	526,785	93,962	620,747	522,977
	Social Security costs	55,938	-	55,938	41,608
	Pension contributions	21,393	-	21,393	29,815
	Training and volunteer training	6,295	-	6,295	589
	Staff agency fees	69,364	-	69,364	4,488
	Tutor costs	29,546	-	29,546	8,563
	Public relations and marketing	-	-	-	180
	Activity expenses	22,999	-	22,999	26,811
	Depreciation	16,180	-	16,180	25,741
	Travel	12,382	-	12,382	169
	Motor expenses	13,219	-	13,219	11,865
	Rent	58,783	-	58,783	52,637
	Rates	1,706	-	1,706	3,142
	Insurance	5,208	-	5,208	8,466
	Light and heat	6,977	-	6,977	4,566
	Repairs, maintenance and cleaning	65,509	-	65,509	64,552
	Telephone and internet	6,537	-	6,537	6,598
	Stationery and printing	9,723	-	9,723	9,079
	Subscriptions	-	-	-	185
	Sundry expenses	13,571	-	13,571	5,661
	Bank charges	613	-	613	262
	Recruitment costs	7,708	-	7,708	155
	Support costs (see below)	60,870	-	60,870	56,966
	Profit on sale of vehicle	-	-	-	-
	Bad debts	-	-	-	1,023
		£1,011,306	£93,962	£1,105,268	£ 886,098

5.	**Support Costs (Governance Costs)**				
	Audit fees	4,740	-	4,740	5,040
	Professional and consultancy	16,130	-	16,130	11,926
	Staff costs	40,000	-	40,000	40,000
		£60,870	£ -	£60,870	£56,966

6. Payroll Costs

The aggregate payroll costs were:-	Year ended 31.03.2022 £	Year ended 31.03.2021 £
Wages and salaries	659,212	562,977
Social security costs	55,938	41,608
Pension costs	10,709	29,815
	£725,859	£634,400

During the year no trustees were paid or received significant reimbursed expenses (2021: £Nil).

The total number of employees calculated on a full time equivalent basis during the year was 26 (2021: 27).

No members of staff received remuneration in excess of £60,000 excluding pension contributions.

Staff agency payments (not included in the above) amounted to £69,365 (2021: £4,488).

7. Tangible Fixed Assets

Cost

	Computer Equipment £	Fixtures and Fittings £	Motor Vehicles £	Leasehold improvements £	Total £
At 1 April 2021	9,314	58,589	50,490	95,545	213,938
Additions in year	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 March 2022	£9,314	£58,589	£50,490	£95,545	£213,938
Depreciation					
At 1 April 2021	9,313	58,588	30,593	85,995	184,489
Charge for the year	-	-	6,631	9,549	16,180
Eliminated on disposal	-	-	-	-	-
At 31 March 2022	£9,313	£58,588	£37,224	£95,544	£200,669
Net Book Value					
31 March 2022	£ 1	£ 1	£13,266	£ 1	£13,269
31 March 2021	£ 1	£ 1	£19,897	£ 9,550	£29,449

8. Debtors

	2022 £	2021 £
Trade debtors	41,854	39,583
Prepayments	33,724	32,088
Other debtors	280	3,770
	£75,858	£75,441

9. Creditors: Amounts falling due within one year

Trade creditors	10,679	7,206
Other creditors	2,327	1,907
Accruals	15,807	27,120
Tax and Social Security	17,754	13,394
	£46,567	£49,627

10. Restricted Funds

	Balance at 01.04.2021 £	Incoming Resources £	Resources Expended £	Transfers between Funds £	Balance at 31.03.2022 £
Revenue Funds					
LB Redbridge Grant Income	-	50,929	(50,929)	-	-
London Borough of Waltham Forest	-	6,200	(6,200)	-	-
Befriending Grant	-	36,833	(36,833)	-	-
Total Restricted Funds	-	93,962	(93,962)	-	-
Unrestricted Funds					
Revenue Funds					
Unrestricted funds	295,100	893,650	(894,306)	-	294,444
Designated funds	168,000	-	(117,000)	-	51,000
Total Unrestricted Funds	£463,100	£893,650	£(1,011,306)	£ -	£345,444
Total Funds	£463,100	£987,612	£(1,105,268)	£ -	£345,444

The designated fund represents amounts set aside in order to cover increased running costs due to the Covid -19 pandemic.

11. Analysis of Net Assets Between Funds

	Net Assets £	Total 31.03.2022 £	Total 31.03.2021 £
Unrestricted Funds	£345,444	£345,444	£463,100
Restricted Funds	£ -	£ -	£ -
Total Funds	£345,444	£345,444	£463,100

12. Limited Liability

Uniting Friends Limited is a company limited by guarantee. The Memorandum and Articles of Association restrict the liability of members on winding up to £1. In case of winding up none of the accumulated funds are distributable to the members, but shall be given, or transferred to, some other charitable institutions having similar objectives.

13. APB Ethical Standard – Provisions available for smaller entities

In common with many other businesses of our size and nature we use our auditors to assist in the preparation of the financial statements.

14. Operating Lease Commitments

At 31 March 2022 the charity had the following commitments:-

	2022 £ Expiring within 5 years	2021 £ Expiring within 5 years
Land and Buildings	£46,600	£46,600

15. Related Party Disclosures

There were no related Party Transactions for the year ended 31 March 2022 (2021 £nil).

UNITING FRIENDS LTD

England & Wales - Charity number 1126190

Accounts

UNITING FRIENDS LIMITED

Company Limited by Guarantee No. 06495763

Registered Charity No. 1126190

ACCOUNTS FOR THE YEAR ENDED

31 MARCH 2021

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UNITING FRIENDS LIMITED
(LIMITED BY GUARANTEE)
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2021

Directors and Trustees	Peter David Spill (Chair) Allan Brett (Vice Chair) Malcom Anthony Nathan David Leon Reed
Registered Office	92C Beehive Lane Ilford Essex IG4 5EG
Company Registration No.	06495763 (England & Wales)
Charity Registration No.	1126190
Auditors	Fredericks Limited Chartered Accountants & Registered Auditors 106 Charter Avenue Ilford Essex IG2 7AD
Bankers	Barclays Bank Plc Leicester LE87 2BB

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a company limited by guarantee, as defined by the Companies Act 2006. The organisation was formed in 1996 and is in its 20th year having started as an unincorporated entity.

Organisational Structure

The Board of Trustees is made up of the Trustees named on page 3 who meet quarterly along with the Chief Executive Officer, Russell Lerner, to decide the strategic direction and policies of the charity. The day to day responsibility for organising the charitable events and activities are carried out by the Chief Executive and his team.

Recruitment

Appointment to the Board of Trustees is governed by the constitution of the charity which authorises the Board to appoint new Trustees to fill vacancies arising through resignation or death of an existing Trustee.

Risk Management

The Trustees have a duty to review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Trustees regularly monitor the level of charitable reserves and funding, along with other key areas such as staff and volunteers levels to ensure they provide sufficient resources to meet the charity's current and longer term objectives. The Trustees consider that they have adequate systems and procedures in place to continue operating in the event of adverse conditions. The Trustees have a duty to review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

CHARITABLE OBJECTIVES AND ACTIVITIES

Objective

To provide a social inclusion service for adults with learning disabilities residing in the London Borough of Redbridge and surrounding boroughs and to enable them to become involved in all aspects of community life through organised activities, developmental training and by running events with the support of staff and volunteers.

Strategy

The charity continues to be to seek additional finance and support to continue to run its services, activities and events.

Activities and Achievements

The Board of Directors consider that the performance of the charity this year has been most satisfactory even though there been a reduction in the number of service users able to be served due to Coronavirus restrictions. Regradless, the organisation has worked with 120 service users this year supported by its workforce of 32 staff and 10 volunteers.

Uniting Friends operates five projects that benefit its learning-disabled clients. These being:

- Out There! Daytime (OTD)
- Out There! Evening and Weekends (OTE)
- Sprout There!
- The Groovy Cat Nightclub
- Uniting Friends Radio

Uniting Friends celebrated its 25th year of operation, 22 of these as an independent charity.

The Out There! Daytime service (OTD) has completed its 12thth year of service and has 85 service users attending weekly.

OTD is a 5 day a week service which provides employment training and work skills, health and wellbeing and self-development programmes and a range of creative activities. It also provides paid supported employment to five people with learning disabilities through its Peer Mentoring Programme and seven more on a sessional basis through its other services including the Groovy Cat club and in-house café service.
The service maintained its top rating by Waltham Forest and Newham Council gave OTD a Gold rating with a score of 96%.

Activities and Achievements (cont'd)
Due to Coronavirus, the charity faced a mighty challenge to keep up its crucial role in supporting service users with disabilities and this added to the challenge to find ways to do it safely. With closures and lockdowns to contend with, UF adapted to new ways of working.

The challenges faced were numerous due to the vulnerability of members, the high risk of spreading infection and the consequences of someone catching Covid-19. Although the charity adapted quickly, in the main, using technology, this was problematic due to the lack of technology equipment held at home by many service users.

Within two weeks however, adaptions were made to provide services to people at home with the equipment and support they needed. This was done in numerous inventive ways:

- Through the creation and mailing of activity packs, provision of online tutoring, and video messaging.
- Live entertainment and activities provided online through streaming services
- Food distribution and deliveries through our Fareshare partnership to those unable to feed themselves.
- Emergency crisis support delivered by staff via the homes of service users
- Weekly check-ins to assess the welfare of our families.

Public Health Teams on a local level, played a big part in directing and guiding the charity through new legislation and infection control regimes which included Risk assessments and PPE. The local authority introduced a ruling that service users could only attend one service rather than many different services as previously enjoyed. This reduced our membership for the latter part of the year and went on to disrupt some long-term friendships made within UF.

The Out There! Evening and Weekend service followed suit, and this was also moved online. There were no live sessions able to be held due to Covid restrictions.

The Sprout There! allotment project now in its tenth year, became a valuable resource due to its outdoor nature. This was used well as a safe place for members to visit when they needed a break and we managed to maintain the allotment through a skeleton staff team and volunteers.

Uniting Friends Radio, our monthly podcast continued through the year and was able to be a platform to help others in isolation. The radio team and other service users were able to join in over Zoom.

Our larger events such as Tate Modern and Learning Disability week were not able to run in 20/21 along with many other events that UF would normally operate.

The charity would not be able to provide such a wide service to our beneficiaries without the continued support of many willing people who give their services voluntarily, to assist the Chief Executive and his team.

FINANCIAL REVIEW
The charity is financed by way of annual grant from the London Borough of Redbridge for its Out There! Evening and Weekend service /Peer Mentoring Programme. It also received financial support through Government grants made available for stability through Covid-19.

Funding for the Out There! Daytime service is made through personalised budgets and direct payments. For those that don't meet council criteria, places can also be purchased directly through a low-cost scheme set up by Uniting Friends.

Funds available are sufficient to permit the charity to continue in operation in the medium term, given the continued support of the funders and the local authority sponsor. Should this support not continue in the longer term, further financial support would need to be sought to replace it.

Fundraising has also been challenging this year due to the inability to hold events. The charity did however receive many donations from benefactors over the year so would like to thank all who supported our charity, both financially and in kind, whatever the size of the contribution.

Income received is first utilised against the principal objectives and in the running costs of the charity.

Full details of the financial results of the period are shown in the statement of financial activities included within these financial statements.

Investment Powers
The constitution authorises the Board of Directors to make and hold investments using the general funds of the charity, but no such investments are presently held.

Future Developments
A programme of future events is regularly reviewed in meetings attended by, the Chief Executive and his team, service users and volunteers.

Reserves Policy
It is the policy of the charity to maintain free reserves at a level which equate to approximately 3 months unrestricted expenditure. This provides funds to cover management and administration and support costs. The Trustees are delighted to have achieved this goal within this financial year and will continue to work to ensure the sustainability of the organisation.

Public benefit
In shaping our objectives for the year and planning our activities the trustees have considered the Charity Commissions guidance on public benefit.

Statement of Trustees' Responsibilities
Company 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 charitable company and of the net incoming resources of the charity for that period. 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;
- prepare the financial statements on the going concern basis and in accordance with applicable accounting standards

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to disclosure of information to auditors
So far the trustees are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each trustee has taken all the steps that he or she ought to have taken as a trustee in order to make himself or herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

A resolution proposing the reappointment of Fredericks Limited, Chartered Accountants and Registered Auditors, as auditors will be submitted at the Annual General Meeting.

Small Company Rules
These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

On behalf of the Trustees

……..
P. Spill – Trustee

……
A. Brett – Trustee

Date:

Opinion
We have audited the financial statements of Uniting friends (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:
- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 13 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:
- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Report of the Trustees, but does not include the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:
- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees
As explained more fully in the Statement of Trustees Responsibilities set out on page six, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

S.G. Duker (Senior Statutory Auditor)
for and on behalf of Fredericks Limited
Chartered Accountants
Statutory Auditors
106 Charter Avenue
Ilford, Essex
IG2 7AD

Date:

UNITING FRIENDS LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

INCOME AND EXPENDITURE	Notes	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
INCOMING RESOURCES					
Grants and voluntary income	2	4,405	75,370	79,775	75,752
Activities for generating funds	3	847,760	-	847,760	1,021,919
Other income	3a	127,338	-	127,338	-
Total Income		£979,503	£75,370	1,054,873	£1,097,671
RESOURCES EXPENDED					
Charitable expenditure					
Cost of activities in furtherance of the charity's objects	4	(810,728)	(75,370)	(886,098)	(1,089,965)
Total expenditure		£(810,728)	£ (75,370)	£(886,098)	£(1,089,965)
Net surplus for the year before transfers		168,775	-	168,775	7,706
Transfer between funds		-	-	-	-
Net surplus for the year after transfers		168,775	-	168,775	7,706
Net movement in funds					
Funds brought forward		294,325	-	294,325	286,619
Funds carried forward	10,11	£463,100	£ -	£463,100	£294,325

The notes on pages 12 to 16 form part of these financial statements.

UNITING FRIENDS LIMITED
BALANCE SHEET
AS AT 31 MARCH 2021

	Notes	£	2021 £	£	2020 £
Fixed assets					
Tangible fixed assets	7		29,449		55,189
Investments			-		-
			29,449		55,189
Current assets					
Debtors	8	75,441		59,671	
Cash at bank and in hand		407,837		201,849	
		483,278		261,520	
Creditors: amounts falling due within one year	9	(49,627)		(22,384)	
Net current assets			433,651		239,136
Net assets			£463,100		£294,325
Funds:					
Unrestricted funds	10,11		295,100		294,325
Designated funds	10,11		168,000		-
Restricted funds	10,11		-		-
Total Funds			£463,100		£294,325

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

…….
P.D. Spill

…….
A. Brett

Date:

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021

	2021	2020
	£	£
Cash flows from operating activities		
Cash generated from operations	205,988	30,401
Net cash from operating activities	205,988	30,401
Cash flows from investing activities		
Purchase of tangible fixed assets	-	(33,157)
Sale of tangible fixed assets	-	25,203
Net expenditure from investing activities	-	(7,954)
Increase in cash and cash equivalents	205,988	22,447
Cash and cash equivalents at beginning of year	201,849	179,402
Cash and cash equivalents at end of year	£407,837	£ 201,849

RECONCILIATION OF NET INCOMING RESOURCES TO CASH GENERATED FROM OPERATIONS

	2021	2020
	£	£
Net Incoming resources	168,775	7,706
Depreciation charges	25,741	25,741
Profit on sale of fixed assets	-	(2,833)
	194,516	30,614
(Increase)/Decrease in trade and other debtors	(15,770)	12,159
Increase/(Decrease) in trade and other creditors	27,242	(12,372)
Cash generated from operations	£205,988	£ 30,401

CASH AND CASH EQUIVALENTS

The amounts disclosed on the Cash Flow Statement in respect of cash and cash equivalents are in respect of these Balance Sheet amounts:

Year ended 31 March 2021

	31.03.21	31.03.20
	£	£
Cash and Cash equivalents	£407,837	£201,849

Year ended 31 March 2020

	31.03.20	31.03.19
	£	£
Cash and Cash equivalents	201,849	£179,402

The notes on pages 12 to 16 form part of the accounts

1. Statutory information

Uniting Friends Limited is a private company and charity limited by guarantee registered in England and Wales. The companys registered number and registered address can be found on the company information page. The presentation currency is £ sterling.

1a. Accounting policies

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.The financial Statements have been prepared under the Historical Cost Convention.

Incoming resources

Grant income is accounted for on an accruals basis when the funding is considered definite. Otherwise it is accounted for when received. Donations and legacies income is accounted for on a received basis.

Allocation of expenditure

Expenditure is accounted for on an accruals basis and is allocated within the Statement of Financial Activities to one of the following headings:-

(i) Costs of generating funds comprise the costs associated with attracting voluntary income.

(ii) Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities. It includes costs that can be allocated directly to that activity and those costs of an indirect nature necessary to support them.

(iii) Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

(iv) All costs are allocated between the expenditure categories of the Statement of Financial Activities on the basis designed to reflect the use of the resource. Costs relating to staff are apportioned on a time spent basis, property costs are allocated by floor space, other costs are allocated with reference to an estimate of the resource usage.

(v) Volunteer time is not accounted for in the financial statements.

Tangible fixed assets

All tangible fixed assets are stated at cost less depreciation. Depreciation has been provided at the following rates in order to write off each assets over its estimated useful life.

Fixtures and fittings	-	25% on cost
Motor vehicles	-	25% on cost
Computer equipment	-	25% on cost
Leasehold Improvements	-	20% on cost

Fund accounting

Funds held by the charity are either:-

Unrestricted funds – these are funds which can be used in accordance with the charitable objectives at the discretion of the trustees. Funds may be designated within this category for specific purposes.

Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanations of the nature and purposes of each restricted fund and its income and expenditure is included in note 10 to the accounts.

1.a ACCOUNTING POLICIES (continued)

Significant judgements and estimates
Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical judgements in applying the entities accounting policies:
There are no specific judgements apart from those involving estimates as detailed below that management has made in the process of applying the entities' accounting policies that have a significant effect on the amounts recognised in the financial statements.

Critical accounting estimates and assumptions:
The charity makes estimates and assumptions concerning the future. The resulting accounting estimates can differ from the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of the assets and liabilities within the next financial year are addressed below:

(i) **Useful economic lives of tangible assets**
The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful lives and residual values of the assets these are re-assessed annually. They are amended when necessary to reflect any estimated changes.

(ii) **Impairment of debtors**
The charity makes an estimate of the recoverable amount of trade and other debtors. When assessing their impairment, the management considers factors including the current credit rating of the debtor, the ageing profile of debtors and historical experience.

Pension costs
The charity makes contributions to a defined benefit pension scheme, the assets of the scheme being held separately from the assets of the charity. The pension costs charge represents contributions paid and payable to the scheme in the period to which they relate.

2.	**Grants and Voluntary Income**	**Unrestricted Funds £**	**Restricted Funds £**	**2021 Total £**	**2020 £**
	Grant income	-	75,370	75,370	46,456
	Voluntary donations	4,405	-	4,405	29,296
		£4,405	£75,370	£79,775	£75,752

3.	**Activities for Generating Funds**				
	Service user fees	839,790	-	839,790	899,538
	Activities and fundraising events	56	-	56	88,624
	Room hire	-	-	-	705
	Café income and product sales	3,938	-	3,938	19,900
	Transport income	3,976	-	3,976	13,152
		£847,760	£ -	£ 847,760	£1,021,919

3a. Other income of £127,338 (2020 £Nil) relates to amounts received in respect of the Coronavirus Job Retention Scheme.

4.	**Charitable Expenditure**				
	Wages and salaries	447,607	75,370	522,977	570,728
	Social Security costs	41,608	-	41,608	47,726
	Pension contributions	29,815	-	29,815	18,814
	Training and volunteer training	589	-	589	4,262
	Staff agency fees	4,488	-	4,488	79,593
	Tutor costs	8,563	-	8,563	46,960
	Public relations and marketing	180	-	180	417
	Activity expenses	26,811	-	26,811	71,448
	Depreciation	25,741	-	25,741	25,741
	Travel	169	-	169	13,920
	Motor expenses	11,865	-	11,865	15,826
	Rent	52,637	-	52,637	51,513
	Rates	3,142	-	3,142	3,450
	Insurance	8,466	-	8,466	6,634
	Light and heat	4,566	-	4,566	6,858
	Repairs, maintenance and cleaning	64,552	-	64,552	54,230
	Telephone and internet	6,598	-	6,598	5,017
	Stationery and printing	9,079	-	9,079	7,546
	Subscriptions	185	-	185	239
	Sundry expenses	5,661	-	5,661	4,363
	Bank charges	262	-	262	645
	Recruitment costs	155	-	155	178
	Support costs (see below)	56,966	-	56,966	56,690
	Profit on sale of vehicle	-	-	-	(2,833)
	Bad debts	1,023	-	1,023	-
		£810,728	£ 75,370	£ 886,098	£1,089,965

5.	**Support Costs (Governance Costs)**				
	Audit fees	5,040	-	5,040	4,920
	Professional and consultancy	11,926	-	11,926	11,770
	Staff costs	40,000	-	40,000	40,000
		£56,966	£ -	£56,966	£56,690

6. Payroll Costs

The aggregate payroll costs were:-	Year ended 31.03.2021 £	Year ended 31.03.2020 £
Wages and salaries	562,977	563,366
Social security costs	41,608	47,726
Pension costs	29,815	18,814
	£634,400	£629,906

During the year no trustees were paid or received significant reimbursed expenses (2020: £Nil).

The total number of employees calculated on a full time equivalent basis during the year was 27 (2020: 27).

No members of staff received remuneration in excess of £60,000 excluding pension contributions.

7. Tangible Fixed Assets

Cost

	Computer Equipment £	Fixtures and Fittings £	Motor Vehicles £	Leasehold improvements £	Total £
At 1 April 2020	9,314	58,589	50,490	95,545	213,938
Additions in year	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 March 2021	£ 9,314	£58,589	£50,490	£95,545	£213,938
Depreciation					
At 1 April 2020	9,313	58,588	23,962	66,885	158,748
Charge for the year	-	-	6,631	19,110	25,741
Eliminated on disposal	-	-	-	-	-
At 31 March 2021	£9,313	£58,588	£30,593	£85,995	£188,489
Net Book Value					
31 March 2021	£ 1	£ 1	£19,987	£9,550	£29,449
31 March 2020	£ 1	£ 1	£26,527	£28,660	£55,189

8. Debtors

	2021 £	2020 £
Trade debtors	39,583	33,753
Prepayments	32,088	23,998
Other debtors	3,770	1,920
	£75,441	£59,671

9. Creditors: Amounts falling due within one year

Trade creditors	7,206	4,245
Other creditors	1,907	2,267
Accruals	27,120	4,690
Tax and Social Security	13,394	11,182
	£49,627	£22,384

10. Restricted Funds

	Balance at 01.04.2020 £	Incoming Resources £	Resources Expended £	Transfers between Funds £	Balance at 31.03.2021 £
Revenue Funds					
LBR Grant Income	-	75,370	(75,370)	-	-
Total Restricted Funds	£ -	£75,370	£(75,370)	£ -	£ -
Unrestricted Funds					
Revenue Funds					
Unrestricted funds	294,325	979,503	(810,728)	(168,000)	295,100
Designated funds	-	-	-	168,000	168,000
Total Unrestricted Funds	£294,325	£979,503	£(810,728)	£ -	£463,100
Total Funds	£294,325	£1,054,873	£(886,098)	£ -	£463,100

The designated fund represents amounts set aside in order to cover increased running costs due to the Covid -19 pandemic.

11. Analysis of Net Assets Between Funds

	Net Assets £	Total 31.03.2021 £	Total 31.03.2020 £
Unrestricted Funds	£463,100	£463,100	£294,325
Restricted Funds	-	-	-
Total Funds	£463,100	£463,100	£294,325

12. Limited Liability

Uniting Friends Limited is a company limited by guarantee. The Memorandum and Articles of Association restrict the liability of members on winding up to £1. In case of winding up none of the accumulated funds are distributable to the members, but shall be given, or transferred to, some other charitable institutions having similar objectives.

13. APB Ethical Standard – Provisions available for smaller entities

In common with many other businesses of our size and nature we use our auditors to assist in the preparation of the financial statements.

14. Operating Lease Commitments

At 31 March 2021 the charity had the following commitments:-

	2021 £ Expiring after 5 years	2020 £ Expiring after 5 years
Land and Buildings	£46,000	£46,600

15. Related Party Disclosures

There were no related Party Transactions for the year ended 31 March 2021 (2020 £nil).