

PEOPLE UNITED

England & Wales · Charity number 1126729

Details

Status Registered

Legal form Charitable company

Company number [05905050](#)

Registered 2008-11-17

Register [View on the Charity Commission register](#)

Contact

Address c/o Kreston Reeves LLP
37 St. Margarets Street
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Website www.peopleunited.org.uk

Activities

Objects: (A) TO PROMOTE GOOD CITIZENSHIP FOR THE PUBLIC BENEFIT BY PROVIDING, DEVELOPING AND FACILITATING PROJECTS AND PROGRAMMES, IN PARTICULAR BUT NOT EXCLUSIVELY USING THE ARTS AND SPORT, CREATED TO DEVELOP AND INCREASE SOCIAL AND EMOTIONAL SKILLS AMONGST CHILDREN AND ADULTS SO AS TO FOSTER AND ENCOURAGE EXPRESSIONS OF KINDNESS, EMPATHY AND TOLERANCE TOWARDS AND AMONGST PEOPLE WITHIN SCHOOLS, ORGANISATIONS AND THE COMMUNITY GENERALLY. (B) TO CARRY OUT FOR THE PUBLIC BENEFIT RESEARCH INTO THE BEHAVIOURS OF KINDNESS, EMPATHY AND TOLERANCE AND THE VALUES AND ACTIONS RELEVANT TO THEM, INCLUDING THEIR POTENTIAL TO IMPACT UPON THE BEHAVIOUR OF PEOPLE AS CITIZENS AND THE DISSEMINATION OF THE USEFUL RESULTS OF THAT RESEARCH.

Activities: People United is a participatory arts charity and creative laboratory. We use the arts to grow kind, caring and engaged communities.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Arts/culture/heritage/science, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, NATIONAL
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£216,163	£270,798	-	-
2024-03-31	£243,535	£219,359	-	-
2023-03-31	£159,627	£222,685	-	-
2022-03-31	£174,947	£192,901	-	-
2021-03-31	£210,711	£165,026	-	-

Trustees

Name	Role	Appointed
Benjamin Charles Payne		2022-01-17
Dr Abhay Adhikari		2025-04-29
Jaweria Abdal		2025-02-05
Michele Bridget Gregson		2019-12-11
Natalie Melton		2021-09-30
Peter Dyer		2023-09-27
Valerie Synmoie		2025-02-18

PEOPLE UNITED

England & Wales - Charity number 1126729

Accounts

Registered number: 05905050
Charity number: 1126729

People United
(A company limited by guarantee)

Unaudited

Trustees' report and financial statements

For the year ended 31 March 2025

People United
(A company limited by guarantee)

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People United
(A company limited by guarantee)

Reference and administrative details of the Company, its Trustees and advisers
For the year ended 31 March 2025

Trustees	S Moffitt, Chair (resigned 30 July 2024) B C Payne, Co Chair (from 18 February 2025) G Bremner (resigned 30 July 2024) N Melton M J Smith (resigned 23 September 2024) E H Flynn (resigned 23 September 2024) M B Gregson E S Wilcox, Chair (from 30 July 2024) (resigned 18 February 2025) P Dyer, Treasurer A Adhikari (appointed 29 April 2025) V Synmoie, Co Chair (from 18 February 2025) (appointed 18 February 2025) J Abdal (appointed 5 February 2025)
Company registered number	05905050
Charity registered number	1126729
Registered office	37 St Margaret's Street Canterbury Kent CT1 2TU
Company secretary	J Mclean
Director	J Mclean
Accountants	Kreston Reeves LLP 37 St Margaret's Street Canterbury Kent CT1 2TU

Trustees' report
For the year ended 31 March 2025

The Trustees present their annual report together with the financial statements of the Company for the year 1 April 2024 to 31 March 2025. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

Founded in 2006, People United is a leading participatory arts organisation and an expert in arts and kindness.

With a tradition of experimentation, innovation and research, our work uses the arts and creativity to encourage empathy and kindness.

Our vision is of thriving, creative society where people are kind to themselves, each other and the world.

We commission artists with a socially engaged practice to create new work and undertake place-based projects in communities, focusing on the vital role arts and culture can play in growing a society which centres Radical Care. Based in Kent, many of our activities are local, but we also have a national reach.

Our projects are underpinned by robust research and evaluation that demonstrates the need for and impact of our work. It also informs our future development and planning. Our research, supported by several universities, focuses on how the arts can create conditions for kindness by breaking down barriers between people, and promoting empathy and compassion through the mediators of emotions, learning, connections and values.

Over the 20 years we have built a significant body of academic evidence based on participatory arts projects involving over 20,000 participants and 100,000 audience members. By utilising and building on this evidence, our work leads to long term change for individuals, organisations and communities, and empowers people to join with others to find common ground and unity.

People United's charitable objects are:-

- To promote good citizenship for the public benefit by providing, developing and facilitating projects and programmes, in particular but not exclusively using the arts and sport, created to develop and increase social and emotional skills amongst children and adults so as to foster and encourage expressions of kindness, empathy and tolerance towards and amongst people within schools, organisations and the community generally.
- To carry out for the public benefit research into the behaviours of kindness, empathy and tolerance and the values and actions relevant to them, including their potential to impact upon the behaviour of people as citizens and their dissemination of the useful results of that research. We believe that being kind to one another is fundamental to making the world a better place. From a neighbourly smile and a helping hand to ongoing ethical conduct and active altruism, kindness is demonstrated in many different ways. And whereas a lack of kindness breeds intolerance, injustice and inhumanity; kindness grows trust, friendship, and a common sense of community.

Trustees' report (continued)
For the year ended 31 March 2025

Objectives and activities (continued)

b. Activities for achieving objectives

People United develops and delivers projects that support community cohesion, and active citizenship. We use creativity to demonstrate and celebrate care and strengthen connections between people. We are both practical and imaginative, encouraging experimentation and innovation and positioning ourselves as a catalyst for change.

In planning our objectives for the year, the Trustees have ensured that they have complied with the duty in s17 of the Charities Act 2011 and kept in mind the Charity Commission's guidance on public benefit.

Achievements and performance

a. Review of activities and achievements

Creative Programme

We have continued to deepen and grow our Futures of Care programme with a focus on the development and delivery The Co-Design Studio (renamed The Studio), with our partner Kent Refugee Action Network (KRAN) and on Radical Gifting, our work with socially isolated/elderly folk in partnership with bridge organisations, delivering our exploratory and participatory Care Labs and the development of a potential future 3 year place-based programme in Herne Bay.

Co-design studio (in partnership with KRAN)

In its 2nd year, this programme built upon the learnings and relationships forged in the 2022-23 pilot project and has grown and flourished from its project base in Folkestone. We deepened our relationship with KRAN, which was formalised in 2023, and have forged numerous new strategic partnerships including with Creative Folkestone, The Sports Trust and Folkestone Triennial. This phase of the project has centred 4 young refugees in the role of Studio Producers, aiming to grow and open connection to place, conversations across difference, confidence, transferable skills and understanding of personal potential.

The project:

- Involved over 45 young refugees from East Kent.
- Featured over 40 sessions (inc. partner, one-to-one and team sessions).
- Offered 4 creative job/mentoring leadership roles (Studio Producers) and 2 artist assistant roles to young refugees.
- Offered 2 front facing outcomes (public art installations), shaped collaboratively by the young people
- Offered a 3-day residency on public art for the studio producers connecting them with local communities and the creative sector.

The 2 public artworks 'Travel Deep' and 'Holding On' were launched in May and September respectively:

'Travel Deep' launched in Payers Park, Folkestone and was the Studio Producers' first public artwork, a visual artwork on a billboard. Catherine Chinatree was the commissioned artist.

"Travel Deep is a way of thinking. It is looking beyond what you see and hear first to find something deeper, more meaningful, more truthful" – Ibrahim Ahmadzai

It invites you to "see with your heart, change your mind, take action" –Mata Argaw

'Holding On' launched at the F51 climbing wall in Folkestone. This was the Studio Producer's second and final artwork for this iteration of the programme. The climbing wall artwork was created with the poetry of Yomi Sode who worked with the wider cohort of the young people of KRAN in workshops earlier this year, artist Hannah Whittaker who was commissioned by the SPs and Artists Assistants

Trustees' report (continued)
For the year ended 31 March 2025

Achievements and performance (continued)

“All our lives we keep holding on, that’s something inside all of us. Our work in the Co-Design Studio is about keeping going and we want to pass on that message. We want our audience to see the work, live in the work and understand what the young people of KRAN are holding on to.”

— Grmalem Gonetse Kasa (Studio Producer)

“People who like climbing might like this artwork, and it might change their point of view about migration. The climbing causes hardship as you read, you can feel the struggle. We want people to climb ‘Holding On’, enjoy it, experience it, and to get some meaning from it.”

— Ibrahim Ahmadzai (Studio Producer)

We are currently exploring options for the artwork to go on tour in 2026 including the Rotterdam International poetry festival.

Radical Gifting (May 2024 – August 2024)

Radical Gifting – the 2nd part of a year-long project to co-create intimate experiences and artist-made gifts with, and for, people experiencing social isolation in East Kent. Weaving a web of care through intimate creative sessions, making, giving and receiving, Radical Gifting fostered wellbeing and generated meaningful connections by reconnecting people to coastal ecosystems in East Kent and beyond. This has delivered us new partnerships, deep learning and will inform the development of a new coastal project in East Kent beginning in 2025/26.

The second phase of Radical Gifting launched in May 2024 with artists Lo Lo No, Elly Rutherford, and Sadie Hennessy. These artists designed sensory objects, in collaboration with community participants, to be gifted onwards to bring the coast to those who can’t access it.

Their creations were placed into twenty wellbeing boxes and distributed to socially isolated individuals across East Kent via our charity partners; the Kent Community Wardens Service (Positive Wellbeing Service), Porchlight, Canterbury Umbrella Centre, sheltered housing venues, and Age UK Swale.

Care Labs

Launched in 2022, (online) the labs were initiated to bring people together across distance and experience to think about how we centre care in the way we work with artists and communities. The intention was to create a space for ongoing exploration and provocation. This year our Care Labs were focussed on Herne Bay as we are beginning to co-imagine a creative vision for a “Healthy Herne Bay” as part of an extended place-based approach. They were inspired by the Town’s past as a health resort and get away in the 1800s.

We worked with 12 participants across the 2 workshops which resulted in toolkits and commissioned responses to be shared online.

These were intentionally intimate, creative, playful and deep spaces designed to: Build shared understanding around the potential for cross-sector working to improve local creative health offerings, develop and strengthen relationships with potential collaborators / partners, create space for collective imagining and play and provide an introductory experience of working with PU/ PU’s working practices for new/potential partners.

Considering the questions: How do creative practitioners and social care networks work together to make effective change? How do communities become decision makers and share ownership of (creative) initiatives? How do we use creativity to keep going in times of austerity, financial hardship and compound crisis? Participants were social care sector CEOs and staff and socially engaged artists and Creative Health specialists from East Kent all of whom are now building and feeding into a further body of work with us.

Trustees' report (continued)
For the year ended 31 March 2025

Achievements and performance (continued)

In Development: Place Partnership in Herne Bay

We have been developing and deepening relationships and potential partnerships with CEOs and staff of various Social Care and Creative Wellbeing organisations in Herne Bay including: Happy Here CIC, Maya's Community Support Centre, Herne Bay in Bloom and East Kent Mind (Herne Bay Umbrella Centre) as well as many other spaces and organisations such as Beach Creative, Age UK Herne Bay and The Kings Hall.

Evaluation and Learning

We are continuing to develop our methodology and evaluation framework and began working with colleague Lisa Baxter in September to identify indicators of success with which to inform our evaluative process. Sadly, Lisa passed away suddenly in December of 2024, and we are continuing our work with Lucy Medhurst.

We embed regular creative programme reflection sessions supported by the working draft of our methodology process, and the Gibbs Reflection Model to ensure we are driving learning forward and constantly moving from observation to action. This learning is shared via our website, blogs and social media.

b. Future planning

We are currently planning for a next phase of The Studio to commence in April 2025, embedding learnings and are in initial discussions with potential partners, KRAN, Chloe Osborne and Producer Josie Carter.

Healthy Herne Bay is the working title for the proposed place-based work which will begin with seed projects in 2025/26 and a further Care Lab and larger ongoing consultation.

Other work will be developed in East Kent coastal communities, seeded through the place-based work in Herne Bay.

c. Operations and Governance

We have focused on our Challenge Programme which is an ongoing piece of work with a focus on diversifying governance and our workforce.

This has included

- Staff restructure
- Governance review and exploration of power sharing structures which centre citizen decision making
- Complete update of policies
- Repositioning as a Learning Org including comms/ platforms for discussion/sharing (
- Website updating
- Completing methodology and processes for reflection and evaluation
- Development of earned income streams

We have been working with consultants think.in.form to examine current work processes and establish new systems for collaborative working. They completed an audit of our digital systems and set up a new collaborative platform Notion, which has facilitated more transparent internal collaboration.

Trustees' report (continued)
For the year ended 31 March 2025

Achievements and performance (continued)

d. Fundraising strategy

Fundraising continues to be a major focus for the organisation as 99% of income is brought in through public and statutory funding as well as trust and foundations.

Key Areas for Focus:

- **Arts-Focused Foundations:** Foundations that specifically fund the arts, whether in visual arts, music or interdisciplinary projects.
- **Community-Based Foundations:** identify trusts which focus on community outreach and engagement, which can align well with our social/justice initiatives.
- **Geographic Focus:** identify trusts which support projects within our geographic location (local, national, or international).
- **Programmatic Focus:** identify foundations with a preference for programs we deliver (e.g., young people, public art installations, elderly people, social isolation etc)
- **Capacity/Operational Support:** identify funders who are open to giving for general operating costs or for capacity-building initiatives (e.g. staff development, digital infrastructure).

e. Governance and finance

The Board of Trustees continued to guide the charity, utilising their wealth of experience and knowledge, and providing direction. Chair, Steve Moffitt stood down in July and trustee Emma Wilcox took the interim role while we began recruitment for a new Chair.

3 Trustees stepped down (thank you to Grace Bremner, Liz Flynn and Michael Smith) and we recruited 2 new trustees, Valerie Synmoie (Co-Chair) and Jaweria Abdal with a recruitment process in place for potential trustee Abhay Adhikiri. Trustee Ben Payne stepped into the Co-Chair role with Valerie Synmoie.

The Board continued to meet each quarter for regular Board meetings both in person and online via Microsoft Teams and will attend an annual Away Day for all staff and Trustees in April 2025. The Creative Producer/Deputy Director and Operations & Finance Manager continued to attend Board meetings together with the Director.

Trustee Peter Dyer is Treasurer for the charity.

Trustees' report (continued)
For the year ended 31 March 2025

Achievements and performance (continued)

f. Staff and colleagues

There was a restructure of the staff team in July 2024 with the following roles

- Creative Programmes Manager was deleted. Creative Producer/Deputy Director (FTE 0.6) was filled by existing team member Clare Callan
- Creative Producer was deleted. Community Producer (0.5) was filled by existing team member Mandy Quay Verlander which began 1st September.
- Operations Manager was deleted. Operations and Finance Manager was filled by existing team member Helen Brierley (0.75 rising to 0.8)
- Production Assistant has been deleted. Gemma Raynor-James was made redundant on May 31st.
- There were no changes to the Comms Co-ordinator role

We've worked with several freelance staff and advisors (Chloe Osborne, Josie Carter, Katrina Horobin, Cassie Agbehenu, Lisa Baxter, People Pillar HR).

People United become accredited as a Living Wage Employer in March 2025.

A 2 day away day was held at Tor Spa in Canterbury on 12/13th August to focus on the strategic development of programmes ahead of the NPO application process.

In November the team moved from the Canterbury Innovation Centre to The Fruitworks in Canterbury city centre and continue hybrid working with a minimum of two days/ week in the office. On Tuesdays the whole team works from the office.

g. Comms

We engaged consultant Giles Turnbull in May to hold a team workshop regarding strategic approach to our communications work. This led to the development of our 10 Positions and will inform how we continue to develop our website and wider communications. We are continuing to update the website text to reflect more accurately what PU is doing.

We are continuing to consider the best use of our resources regarding social media platforms. We took the decision to leave X (formerly twitter) due to the increasing negative attributions of the platform and a lack of alignment with our work. We continue to use Instagram and have created a Bluesky account.

In August we published a statement in opposition to the anti-immigration riots which had a strong presence in East Kent and affected our partner organisations and individuals.

Trustees' report (continued)
For the year ended 31 March 2025

h. Environmental Responsibility

Our environmental policy and strategy outline our approach to work towards a net zero target. We are committed to understanding and measuring the impact of our work on the environment and to using this knowledge to continuously improve our performance and reduce our environmental impact.

A clause has been added to our Working agreement (which is used to contract all freelancers and artists) to highlight our Environment policy and our expectation that everyone we work with will read and adhere to the policy

We will be implementing new tools on Notion to track and benchmark all staff and project related travel. Inspired by Opera North's 'The Green Season' we will be challenging ourselves in 2026 to trial a Carbon Neutral project. This will help embed our Environment policy and make us scrutinise every aspect of how we work, how we record our carbon footprint and how we share our policy with the artists, producers and partners that we work with. We will consider travel, what materials we use as well as where we buy them and what we do with them afterwards.

Our 2025/26 budget includes an Environmental Support Cost allocation of 5% of budget for each project and for Overheads which is intended to subsidise the financial cost of making more sustainable choices when necessary.

We have joined a Cycle to Work Scheme and can now offer staff the opportunity to buy a bike for commuting via salary-sacrifice.

i. Support

People United is extremely grateful for the ongoing guidance and support provided by our Board of Trustees, our Advisors and to Kreston Reeves (our accountants) who support the charity each year.

We are enormously thankful for the support from all the funders and partners who help us to deliver our mission to create a more kind and caring society through the arts, by enabling us to plan with confidence, increase our reach and impact, and share our learnings. We are particularly grateful to Arts Council England, the Paul Hamlyn Foundation, The Rayne Foundation, Colyer Fergusson Foundation, The Edgar E Lawley Foundation, The Lawson Endowment for Kent, The Learning Journey and Kent Community Foundation for their ongoing support.

Our thanks also go to all those who collaborated with us and participated in our work

Trustees' report (continued)
For the year ended 31 March 2025

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The Trustees aim to hold reserves equivalent to 3-6 months core overhead expenditure and sufficient to complete all in-progress projects. The current level of unrestricted general reserves is £56,948 (2024: £101,702) which is approximately equivalent to 3 months operating costs. The current level of unrestricted general reserves less fixed assets is £55,916 (2024: £98,805) This is a positive figure, but the funding context remains fluid and small organisations can be particularly vulnerable.

Structure, governance and management

a. Constitution

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association

The company is constituted under a Memorandum of Association and is a registered charity number 1126729.

b. Methods of appointment or election of Trustees

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

People United
(A company limited by guarantee)

Trustees' report (continued)
For the year ended 31 March 2025

Approved by order of the members of the board of Trustees and signed on their behalf by:



Valerie Synmoie 24 Nov 2025 08:48:24 GMT (UTC +0)

V Synmoie
Trustee
Date: 24 November 2025

People United
(A company limited by guarantee)

Independent examiner's report
For the year ended 31 March 2025

Independent examiner's report to the Trustees of People United ('the Company')

I report to the Charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

Signed: *S M Rouse*

Dated: 24 November 2025

S M Rouse FCCA DChA

Kreston Reeves LLP

Canterbury

Statement of financial activities (incorporating income and expenditure account)
For the year ended 31 March 2025

		Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
	Note				
Income from:					
Donations and legacies	3	32,050	182,525	214,575	240,493
Charitable activities	4	-	288	288	2,798
Investments	5	-	1,300	1,300	244
Total income		32,050	184,113	216,163	243,535
Expenditure on:					
Charitable activities	6	41,931	228,867	270,798	219,359
Total expenditure		41,931	228,867	270,798	219,359
Net movement in funds		(9,881)	(44,754)	(54,635)	24,176
Reconciliation of funds:					
Total funds brought forward		17,381	101,702	119,083	94,907
Net movement in funds		(9,881)	(44,754)	(54,635)	24,176
Total funds carried forward		7,500	56,948	64,448	119,083

The total net expenses for the year of £54,635 is in line with the charity's plans and expectations.

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 14 to 24 form part of these financial statements.

Balance sheet
As at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	9	<u>1,032</u>	<u>2,897</u>
		1,032	2,897
Current assets			
Debtors	10	-	281
Cash at bank and in hand		<u>70,774</u>	<u>119,713</u>
		70,774	119,994
Creditors: amounts falling due within one year	11	<u>(7,358)</u>	<u>(3,808)</u>
Net current assets		63,416	116,186
Total net assets		64,448	119,083
Charity funds			
Restricted funds	12	<u>7,500</u>	<u>17,381</u>
Unrestricted funds	12	<u>56,948</u>	<u>101,702</u>
Total funds		64,448	119,083

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Date: 24 November 2025

V Synmoie 
Trustee

Valerie Synmoie 24 Nov 2025 08:48:24 GMT (UTC +0)

The notes on pages 14 to 24 form part of these financial statements.

Notes to the financial statements
For the year ended 31 March 2025

1. General information

People United is a charitable company limited by guarantee incorporated in England and Wales, with charity number 1126729 and company number 05905050. The address of the registered office is 37 St Margaret's Street, Canterbury, Kent CT1 2TU. Details of the principal activities are included in the Trustees' Report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

People United meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared in Pounds Sterling and are rounded to the nearest pound.

2.2 Going concern

The Trustees have considered the charity's level of reserves and future incoming resources and concluded that these are sufficient to enable the charity to continue its operations for the foreseeable future. The charity's sustainability is supported by multi year funding from Arts Council England (until end March 2028 when we will apply for a further 3 years continuation funding) and by the Paul Hamlyn Foundation (PHF) (until end March 2026). We have been invited into a conversation about ongoing funding from PHF and have secured 4 year funding from Esmée Fairbairn beginning 2025/26. Therefore, the accounts have been prepared on a going concern basis.

2.3 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Company, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Notes to the financial statements
For the year ended 31 March 2025

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Taxation

The Company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Fixtures and fittings	-	25% straight-line
Computer equipment	-	25% straight-line

The carrying values of tangible fixed assets are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Notes to the financial statements
For the year ended 31 March 2025

2. Accounting policies (continued)

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.11 Financial instruments

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

Notes to the financial statements
For the year ended 31 March 2025

3. Income from donations and legacies

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations	-	225	225	207
Grants	32,050	182,300	214,350	240,286
	<u>32,050</u>	<u>182,525</u>	<u>214,575</u>	<u>240,493</u>
	<u><u>32,050</u></u>	<u><u>182,525</u></u>	<u><u>214,575</u></u>	<u><u>240,493</u></u>
Total 2024	<u><u>22,986</u></u>	<u><u>217,507</u></u>	<u><u>240,493</u></u>	

In addition to the figures quoted above, People United has been active in sourcing in-kind and donated services to enable us to deliver our mission as economically as possible. In 2024-25 we received an estimated £18,250 worth of support donated from a variety of sources, including receiving charitable rates for goods and services and a mix of professional advice.

4. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Consultancy	-	-	1,850
Sales	234	234	141
Reimbursed expenses	-	-	431
Other income	54	54	376
	<u>288</u>	<u>288</u>	<u>2,798</u>
	<u><u>288</u></u>	<u><u>288</u></u>	<u><u>2,798</u></u>
Total 2024	<u><u>2,798</u></u>	<u><u>2,798</u></u>	

5. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Bank interest	1,300	1,300	244
	<u>1,300</u>	<u>1,300</u>	<u>244</u>
	<u><u>1,300</u></u>	<u><u>1,300</u></u>	<u><u>244</u></u>
Total 2024	<u><u>244</u></u>	<u><u>244</u></u>	

Notes to the financial statements
For the year ended 31 March 2025

6. Charitable activities

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Advertising and marketing	-	-	-	2,111
Artist fees	8,631	5,519	14,150	7,675
Computer expenses	-	6,833	6,833	9,004
Consultancy and producer costs	21,000	24,236	45,236	9,326
Depreciation	-	1,840	1,840	7,526
Employers national insurance	-	10,446	10,446	4,956
Fundraising costs	-	180	180	248
General office expenses	-	579	579	947
Gifts	-	362	362	89
Hotels, travel and subsistence	-	6,359	6,359	4,674
Independent examiner's fees	-	2,375	2,375	2,180
Insurance	-	1,030	1,030	844
Profit on disposal of fixed assets	-	(1,040)	(1,040)	-
Materials	4,800	2,856	7,656	2,018
Pension contributions	-	3,704	3,704	1,769
Printing, postage and stationary	-	1,964	1,964	245
Professional fees	-	314	314	-
Rent	-	10,742	10,742	11,534
Subscriptions	-	760	760	620
Sundry expenses	-	2,467	2,467	2,783
Telephone and internet	-	192	192	282
Utilities	-	532	532	1,054
Venue hire	1,500	1,685	3,185	1,383
Wages and salaries	6,000	144,932	150,932	148,091
	41,931	228,867	270,798	219,359
Total 2024	13,355	206,004	219,359	

Notes to the financial statements
For the year ended 31 March 2025

7. Staff costs

	2025	2024
	£	£
Wages and salaries	150,932	148,091
Social security costs	10,446	4,956
Contribution to defined contribution pension schemes	3,704	1,769
	165,082	154,816

During the year, the charity incurred redundancy payments totaling £1,093 (2024: £nil). These payments were made as part of a restructuring programme aimed at improving operational efficiency. The payments are accounted for in accordance with the charity's accounting policy on termination benefits, which recognises such costs when the charity is demonstrably committed to terminating the employment of an employee or group of employees before the normal retirement date.

At the balance sheet date, no further redundancy obligations remained unpaid.

The average number of persons employed by the Company during the year was as follows:

2025	2024
No.	No.
5	6

No employee received remuneration amounting to more than £60,000 in either year.

The total amount of employee benefits (including employer pension contributions and employer national insurance contributions) received by key management personnel for their services to the Charity was £56,998 (2024 - £48,073)

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, expenses totaling £79 were reimbursed or paid directly to 2 Trustees (2024 - £238 to one Trustee). The re-imbursed expenses related to travel costs.

9. Tangible fixed assets

	Fixtures and fittings	Computer equipment	Total
	£	£	£
Cost or valuation			
At 1 April 2024	5,015	10,599	15,614
Disposals	(4,702)	(1,435)	(6,137)
At 31 March 2025	313	9,164	9,477

Notes to the financial statements
For the year ended 31 March 2025

9. Tangible fixed assets (continued)

	Fixtures and fittings £	Computer equipment £	Total £
Depreciation			
At 1 April 2024	4,593	8,124	12,717
Charge for the year	239	1,601	1,840
On disposals	(4,677)	(1,435)	(6,112)
At 31 March 2025	<u>155</u>	<u>8,290</u>	<u>8,445</u>
Net book value			
At 31 March 2025	<u>158</u>	<u>874</u>	<u>1,032</u>
At 31 March 2024	<u>422</u>	<u>2,475</u>	<u>2,897</u>

10. Debtors

	2025 £	2024 £
Due within one year		
Prepayments and accrued income	-	281
	<u>-</u>	<u>281</u>

11. Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	1,712	1,708
Other taxation and social security	3,040	-
Other creditors	380	-
Accruals and deferred income	2,226	2,100
	<u>7,358</u>	<u>3,808</u>

Notes to the financial statements
For the year ended 31 March 2025

12. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
Unrestricted funds				
General Funds (reserves)	101,702	184,113	(228,867)	56,948
Restricted funds				
Roger De Haan Charitable Trust Fund	2,500	-	(2,500)	-
KCC Arts Investment Fund	2,500	-	(2,500)	-
The Phillip and Connie Phillips Foundation Fund	3,000	-	(3,000)	-
Age UK Herne Bay & Whitstable Fund	3,131	-	(3,131)	-
Canterbury City Council Fund	4,750	250	(5,000)	-
Learning Journey via KCF Fund	1,500	-	-	1,500
Rayne Foundation Fund	-	18,000	(18,000)	-
Include+ Fund	-	800	(800)	-
Edgar E Lawley Fund	-	2,000	(2,000)	-
Lawson Endowment for Kent Fund	-	6,000	-	6,000
Colyer Fergusson Fund	-	5,000	(5,000)	-
	17,381	32,050	(41,931)	7,500
Total of funds	119,083	216,163	(270,798)	64,448

Notes to the financial statements
For the year ended 31 March 2025

12. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted funds				
General Funds (reserves)	87,157	220,549	(206,004)	101,702
Restricted funds				
Roger De Haan Charitable Trust Fund	-	2,500	-	2,500
KCC Arts Investment Fund	-	2,500	-	2,500
Canterbury City Council Fund	3,000	-	(3,000)	-
Kent Community Foundation Fund	4,750	-	(4,750)	-
The Phillip and Connie Phillips Foundation Fund	-	5,000	(2,000)	3,000
Age UK Herne Bay & Whitstable Fund	-	6,736	(3,605)	3,131
Canterbury City Council Fund	-	4,750	-	4,750
Learning Journey via KCF Fund	-	1,500	-	1,500
	7,750	22,986	(13,355)	17,381
Total of funds	94,907	243,535	(219,359)	119,083

Notes to the financial statements
For the year ended 31 March 2025

12. Statement of funds (continued)

Purpose of unrestricted funds

Arts Council England is multiyear funding agreement to support PU to undertake the programme of work as agreed in our funding application (Futures of Care and core costs)

The Paul Hamlyn Foundation funding is a 3-year grant (2023-2026) towards the Futures of Care programme and organisational development.

Purpose of restricted funds

The Roger De Haan Charitable Trust funding is for the development and delivery of the Co Design Studio (see below)

The Kent County Council Arts Investment Fund grant is towards Radical Gifting (see below)

The Canterbury City Council Fund is contributing to Radical Gifting (see below).

Age UK Herne Bay & Whitstable funding is towards Radical Gifting (see below)

The Learning Journey via Kent Community Foundation grant is for a series of 1-3 meetings with other learning organisations and live actions research orgs to inspire and inform our practice.

The Rayne Foundation is a 3-year grant (2024-2027) towards an innovative co-design project in partnership with Kent Refugee Action Network, giving young refugees the opportunity to co-create public art interventions, and to extend People United's care-centred practice.

Edgar E Lawley is towards Radical Gifting (see below).

Lawson Endowment for Kent is towards The Co Design Studio (see below).

The Colyer Fergusson grant is towards consultants for organisational development

The Include + fund is project funding for marketing activity following New Narratives Laboratory in Folkestone.

The Projects

Futures of Care – is the overarching name for our creative programme.

The Co-Design Studio – an ongoing creative collaboration with young people navigating the asylum systems in East Kent.

Radical Gifting – a yearlong project collaborating with socially isolated people in East Kent, in partnership with the organisations who support them.

Notes to the financial statements
For the year ended 31 March 2025

13. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	-	1,032	1,032
Current assets	7,500	63,274	70,774
Creditors due within one year	-	(7,358)	(7,358)
Total	7,500	56,948	64,448

Analysis of net assets between funds - prior year

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	-	2,897	2,897
Current assets	17,381	102,613	119,994
Creditors due within one year	-	(3,808)	(3,808)
Total	17,381	101,702	119,083

14. Pension commitments

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £3,704 (2024 - £1,796).

15. Related party transactions

During the year, the Charity did not enter into any related party transactions.

In the previous year, the Charity did not enter into any related party transactions.

PEOPLE UNITED

England & Wales - Charity number 1126729

Accounts

Registered number: 05905050
Charity number: 1126729

People United
(A company limited by guarantee)

Unaudited

Trustees' report and financial statements

For the year ended 31 March 2024

People United
(A company limited by guarantee)

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People United
(A company limited by guarantee)

Reference and administrative details of the Company, its Trustees and advisers
For the year ended 31 March 2024

Trustees	S Moffitt, Chair (resigned 30 July 2024) B C Payne G Bremner (resigned 30 July 2024) N Melton M J Smith (resigned 23 September 2024) E H Flynn (resigned 23 September 2024) M B Gregson E S Wilcox, Chair (from 30 July 2024) P Dyer, Treasurer
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Company registered number	05905050
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Charity registered number	1126729
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Registered office	37 St Margaret's Street Canterbury Kent CT1 2TU
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Company secretary	J Mclean
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Director	J Mclean
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Accountants	Kreston Reeves LLP Chartered Accountants 37 St Margaret's Street Canterbury Kent CT1 2TU
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People United
(A company limited by guarantee)

Trustees' report
For the year ended 31 March 2024

The Trustees present their annual report together with the financial statements of the Company for the year 1 April 2023 to 31 March 2024. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

Founded in 2006, People United is a leading participatory arts organisation and an expert in arts and kindness. With a tradition of experimentation, innovation and research, our work uses the arts and creativity to encourage empathy and kindness.

Our vision is of thriving, creative society where people are kind to themselves, each other and the world.

We commission artists to create new participatory work, undertake place-based projects in communities, focusing on the vital role arts and culture can play in growing a society which is kind and equitable. Based in Kent, many of our activities are local, but we also have a national reach.

Our projects are underpinned by robust research and evaluation that demonstrates the need for and impact of our work. It also informs our future development and planning. Our research, supported by several universities, including our academic partner, the University of Kent, focuses on how the arts can create conditions for kindness by breaking down barriers between people, and promoting empathy and compassion through the mediators of emotions, learning, connections and values.

Over the 18 years we have built a significant body of academic evidence based on participatory arts projects involving over 20,000 participants and 100,000 audience members. By utilising and building on this evidence, our work leads to long term change for individuals, organisations and communities, and empowers people to join with others to find common ground and unity.

People United's charitable objects are:-

- To promote good citizenship for the public benefit by providing, developing and facilitating projects and programmes, in particular but not exclusively using the arts and sport, created to develop and increase social and emotional skills amongst children and adults so as to foster and encourage expressions of kindness, empathy and tolerance towards and amongst people within schools, organisations and the community generally.
- To carry out for the public benefit research into the behaviours of kindness, empathy and tolerance and the values and actions relevant to them, including their potential to impact upon the behaviour of people as citizens and their dissemination of the useful results of that research. We believe that being kind to one another is fundamental to making the world a better place. From a neighbourly smile and a helping hand to ongoing ethical conduct and active altruism, kindness is demonstrated in many different ways. And whereas a lack of kindness breeds intolerance, injustice and inhumanity; kindness grows trust, friendship, and a common sense of community.

Trustees' report (continued)
For the year ended 31 March 2024

Objectives and activities (continued)

b. Activities for achieving objectives

People United develops and delivers projects that support community cohesion, volunteering and active citizenship. We use creative ideas to demonstrate and celebrate kindness and strengthen the positive connections between people. We are both practical and imaginative, encouraging experimentation and innovation and positioning ourselves as a catalyst for change.

In planning our objectives for the year, the Trustees have ensured that they have complied with the duty in s17 of the Charities Act 2011 and kept in mind the Charity Commission's guidance on public benefit.

Achievements and performance

a. Review of activities and achievements

Creative Programme

We have deepened and grown our Futures of Care programme with particular focus on the development and delivery of two elements: Our partnership work with Kent Refugee Action Network (KRAN) and Radical Gifting, a programme developed from Soft Fascination, our micro commission with Selina Thompson in 2022.

Co-design studio in partnership with KRAN (October 2023 – October 2024)

The Co-design Studio has built upon the learnings and relationships forged in our 2022-23 pilot project and has grown and flourished from its new project base in Folkestone. We deepened our relationship with KRAN, which was formalised in 2023, and have forged numerous new strategic partnerships including with Creative Folkestone, The Sports Trust and Folkestone Triennial. This phase of the project has centred 4 young refugees in the role of Studio Producers, aiming to grow and open up connection to place, conversations across difference, confidence, transferable skills and understanding of personal potential.

The project:

- Involved over 45 young refugees from East Kent.
- Featured over 40 sessions (inc. partner, one-to-one and team sessions).
- Offered 4 creative job/mentoring leadership roles (Studio Producers) and 2 artist assistant roles to young refugees.
- Offered 2 front facing outcomes (public art installations), shaped collaboratively by the young people (these took place in 2024-25).
- Offered a 3-day residency on public art for the studio producers connecting them with local communities and the creative sector.

Trustees' report (continued)
For the year ended 31 March 2024

Achievements and performance (continued)

Radical Gifting (August 2023 – August 2024)

Radical Gifting - our year-long 2-phase strand co-creating intimate experiences and artist-made gifts with, and for, people experiencing social isolation in East Kent - has delivered us new partnerships, deep learning and the beginnings of a new creative collaborative practice, bringing the coast to those who cannot access it.

The project:

- Initiated a new approach to artist call outs with huge response of c.60 applicants.
- Worked closely with 6 artist-makers, all new to PU.
- Worked with 10 bridge partners, including national charities such as Age UK, the KCC Community Wardens Service, specific care homes and local charities such as Porchlight.
- Collaborated with 6 people in their homes and support centres.
- Delivered c. 40 radical gifts in the form of artist-made creative coastal wellbeing boxes.
- Held 5 group sessions across East Kent, exploring the boxes.

b. Future planning

Looking forward, planning began for the 2024-25, 2025-26 and 2026-27 creative programme during this period, focussing on the evolution and development of our creative programme, Futures of Care. In the next phase we will continue to partner and collaborate with those working for change in our communities by exploring and amplifying models of radical care.

Refocussing ourselves as a learning organisation, we will weave action research across all our work and create equitable spaces for knowledge exchange in our Care Labs restarting in Spring 2025. We will also lean into learning and expansion organisationally, with our Challenge Programme.

We will continue and grow our work with the Co-design Studio (rebranding it to The Studio or similar) in partnership with KRAN. Our current Studio Producers will be involved with the development of this work and we intend to focus this stage on creating and enabling conversations across difference.

We will grow and evolve Radical Gifting, possibly into a project with national reach, bringing the coast to those who would like to access it but are unable to. The project will explore how creative intimate encounters with those experiencing social isolation on the East Kent and UK coastline, developing our creative offer with the care sector.

It is anticipated that we will request an uplift in the next NPO multi-year funding round, due to the ambitions of an increase in the organisation's impact, reach and growth.

We will initiate a new programme strand, potentially based around food solidarity and interdependence.

c. Environmental Responsibility

Our environmental policy and strategy outline our approach to work towards a net zero target by 2030. We are committed to understanding and measuring the impact of our work on the environment and to using this knowledge to continuously improve our performance and reduce our environmental impact.

People United
(A company limited by guarantee)

Trustees' report (continued)
For the year ended 31 March 2024

Achievements and performance (continued)

d. Governance and finance

The Board of Trustees continued to guide the charity, utilising their wealth of experience and knowledge, and providing direction and continuity under the strong leadership of Chair, Steve Moffitt. Communication between the Board and Director was regular and frequent, via phone calls, email exchanges and via online meetings, as well as in person.

The Board continued to meet each quarter for regular Board meetings both in person and online via Microsoft Teams, including our annual Away Day for all staff and Trustees in March 2024, held in Canterbury. The Creative Programmes Producer and Operations Manager continued to attend Board meetings together with the Director.

Trustee Liz Flynn was acting Treasurer for the charity until the AGM in September 2023 when Peter Dyer was formally appointed Treasurer.

e. Staff and colleagues

Clare Callan, Creative Programmes Producer returned to work from maternity leave in May 2023.

Erin Strawbridge was appointed to the new part time role of Communications Coordinator in October 2023.

Charlotte Chapman worked supporting PU's finances 1-2 days a month on a freelance basis.

Josephine Carter joined the team in December 2023 as a freelance Creative Producer for the Co Design Studio project.

Janice McGuinness left People United in February 2023 after 5 years as CEO. Jo Mclean was appointed as Director in December 2023 and began the role in March 2024.

The team continue hybrid working with a minimum of two days/ week working from our office at Fruitworks Coworking space in Canterbury. On Tuesdays the whole team works from the office.

f. Support

People United is extremely grateful for the ongoing guidance and support provided by our Board of Trustees, our Advisors and to Kreston Reeves (our accountants) who support the charity each year.

This year we welcomed Kaya Davies Hayon as a People United Advisor. Kaya was previously the Research & Development Manager at Belong Cohesion & Integration Network and is now an Open University lecturer.

We are enormously thankful for the support from all the funders and partners who help us to deliver our mission to create a more kind and caring society through the arts, by enabling us to plan with confidence, increase our reach and impact, and share our learnings. We are particularly grateful to Arts Council England, the Paul Hamlyn Foundation, Canterbury City Council, The Phillip and Connie Phillips Foundation, Age UK Herne Bay & Whitstable, The Roger de Haan Charitable Trust, The Learning Journey and Kent Community Foundation for their ongoing support.

People United currently has a small group of external advisors who support the board and team on specific activities.

Our thanks also go to all those who collaborated with us and participated in our work.

People United
(A company limited by guarantee)

Trustees' report (continued)
For the year ended 31 March 2024

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The Trustees aim to hold unrestricted reserves equivalent to 6 months core overhead expenditure and sufficient to complete all in-progress projects. The current level of unrestricted general reserves is £101,702 (2023: £87,157) which is approximately equivalent to 6 months. This is a positive figure, but the funding context remains fluid and small organisations can be particularly vulnerable.

Structure, governance and management

a. Constitution

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association

The company is constituted under a Memorandum of Association and is a registered charity number 1126729.

b. Methods of appointment or election of Trustees

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

People United
(A company limited by guarantee)

Trustees' report (continued)
For the year ended 31 March 2024

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



E S Wilcox
Trustee
Date: 10 December 2024

People United
(A company limited by guarantee)

Independent examiner's report
For the year ended 31 March 2024

Independent examiner's report to the Trustees of People United ('the Company')

I report to the Charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

Signed: 
J C Williamson FCA

Dated: 11 December 2024

Kreston Reeves LLP
Chartered Accountants
Canterbury

People United
(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account)
For the year ended 31 March 2024

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	3	22,986	217,507	240,493	139,034
Charitable activities	4	-	2,798	2,798	20,408
Investments	5	-	244	244	185
Total income		22,986	220,549	243,535	159,627
Expenditure on:					
Charitable activities	6	13,355	206,004	219,359	222,685
Total expenditure		13,355	206,004	219,359	222,685
Net movement in funds		9,631	14,545	24,176	(63,058)
Reconciliation of funds:					
Total funds brought forward		7,750	87,157	94,907	157,965
Net movement in funds		9,631	14,545	24,176	(63,058)
Total funds carried forward		17,381	101,702	119,083	94,907

The total net income for the year of £24,176 is in line with the charity's plans and expectations.

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 11 to 21 form part of these financial statements.

People United
(A company limited by guarantee)
Registered number: 05905050

Balance sheet
As at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	9	2,897	8,632
Current assets			
Debtors	10	281	751
Cash at bank and in hand		119,713	89,345
		119,994	90,096
Creditors: amounts falling due within one year	11	(3,808)	(3,821)
Net current assets		116,186	86,275
Total net assets		119,083	94,907
Charity funds			
Restricted funds	12	17,381	7,750
Unrestricted funds	12	101,702	87,157
Total funds		119,083	94,907

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



E S Wilcox

Date: 10 December 2024

The notes on pages 11 to 21 form part of these financial statements.

People United
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2024

1. General information

People United is a charitable company limited by guarantee incorporated in England and Wales, with charity number 1126729 and company number 05905050. The address of the registered office is Canterbury Innovation Centre, University Road, Canterbury, Kent CT2 7FG. Details of the principal activities are included in the Trustees' Report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

People United meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared in Pounds Sterling and are rounded to the nearest pound.

2.2 Going concern

The Trustees have considered the charity's level of reserves and future incoming resources and concluded that these are sufficient to enable the charity to continue its operations for the foreseeable future. The charity's sustainability is supported by two substantial three-year grants awarded in 2023, from Arts Council England (NPO) and Paul Hamlyn Foundation. Therefore, the accounts have been prepared on a going concern basis.

2.3 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Company, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Notes to the financial statements
For the year ended 31 March 2024

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Taxation

The Company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Fixtures and fittings	-	25% straight-line
Computer equipment	-	25% straight-line

The carrying values of tangible fixed assets are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Notes to the financial statements
For the year ended 31 March 2024

2. Accounting policies (continued)

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.11 Financial instruments

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

People United
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2024

3. Income from donations and legacies

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations	-	207	207	484
Grants	22,986	217,300	240,286	138,550
	<u>22,986</u>	<u>217,507</u>	<u>240,493</u>	<u>139,034</u>
Total 2023	<u>10,250</u>	<u>128,784</u>	<u>139,034</u>	

In addition to the figures quoted above, People United has been active in sourcing in-kind and donated services to enable us to deliver our mission as economically as possible. In 2023-24 we received an estimated £11,000 worth of support donated from a variety of sources, including receiving charitable rates for goods and services and a mix of professional advice.

4. Income from charitable activities

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Consultancy	-	1,850	1,850	14,363
Partnership income	-	-	-	4,500
Sales	-	141	141	1,545
Reimbursed expenses	-	431	431	-
Other income	-	376	376	-
	<u>-</u>	<u>2,798</u>	<u>2,798</u>	<u>20,408</u>
Total 2023	<u>4,500</u>	<u>15,908</u>	<u>20,408</u>	

5. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Bank interest	244	244	185
Total 2023	<u>185</u>	<u>185</u>	

People United
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2024

6. Charitable activities

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Advertising and marketing	-	2,111	2,111	1,301
Artist fees	3,225	4,450	7,675	23,517
Computer expenses	-	9,004	9,004	5,138
Consultancy	1,000	8,326	9,326	8,650
Depreciation	-	7,526	7,526	1,630
Employers national insurance	-	4,956	4,956	5,041
Fundraising costs	-	248	248	266
General office expenses	-	947	947	1,086
Gifts	-	89	89	28
Hotels, travel and subsistence	385	4,289	4,674	3,784
Independent examiner's fees	-	2,180	2,180	2,352
Insurance	-	844	844	722
Loss on disposal of fixed assets	-	-	-	606
Materials	1,573	445	2,018	6,673
Pension contributions	-	1,769	1,769	3,920
Printing, postage and stationary	245	-	245	2,000
Professional fees	-	-	-	870
Rent	-	11,534	11,534	10,695
Subscriptions	-	620	620	409
Sundry expenses	-	2,783	2,783	1,730
Telephone and internet	-	282	282	180
Utilities	-	1,054	1,054	965
Venue hire	-	1,383	1,383	63
Wages and salaries	6,927	141,164	148,091	141,060
	13,355	206,004	219,359	222,686
Total 2023	40,610	182,075	222,685	

People United
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2024

7. Staff costs

	2024	2023
	£	£
Wages and salaries	148,091	141,060
Social security costs	4,956	5,041
Contribution to defined contribution pension schemes	1,769	3,920
	<u>154,816</u>	<u>150,021</u>

The average number of persons employed by the Company during the year was as follows:

2024	2023
No.	No.
<u>6</u>	<u>6</u>

No employee received remuneration amounting to more than £60,000 in either year.

The total amount of employee benefits (including employer pension contributions and employer national insurance contributions) received by key management personnel for their services to the Charity was £48,073 (2023 - £47,495)

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, expenses totaling £238 were reimbursed or paid directly to 2 Trustees (2023 - £26 to one Trustee). The re-imbursed expenses related to travel costs.

People United
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2024

9. Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation			
At 1 April 2023	4,703	9,120	13,823
Additions	312	1,479	1,791
At 31 March 2024	<u>5,015</u>	<u>10,599</u>	<u>15,614</u>
Depreciation			
At 1 April 2023	1,909	3,282	5,191
Charge for the year	2,684	4,842	7,526
At 31 March 2024	<u>4,593</u>	<u>8,124</u>	<u>12,717</u>
Net book value			
At 31 March 2024	<u>422</u>	<u>2,475</u>	<u>2,897</u>
At 31 March 2023	<u>2,794</u>	<u>5,838</u>	<u>8,632</u>

10. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	-	751
Prepayments and accrued income	281	-
	<u>281</u>	<u>751</u>

11. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	1,708	1,830
Accruals and deferred income	2,100	1,991
	<u>3,808</u>	<u>3,821</u>

People United
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2024

12. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted funds				
General Funds (reserves)	87,157	220,549	(206,004)	101,702
Restricted funds				
Roger De Haan Charitable Trust Fund	-	2,500	-	2,500
KCC Arts Investment Fund	-	2,500	-	2,500
Canterbury City Council Fund	3,000	-	(3,000)	-
Kent Community Foundation Fund	4,750	-	(4,750)	-
The Phillip and Connie Phillips Foundation Fund	-	5,000	(2,000)	3,000
Age UK Herne Bay & Whitstable Fund	-	6,736	(3,605)	3,131
Canterbury City Council Fund	-	4,750	-	4,750
Learning Journey via KCF Fund	-	1,500	-	1,500
	7,750	22,986	(13,355)	17,381
Total of funds	94,907	243,535	(219,359)	119,083

People United
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2024

12. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Unrestricted funds				
Designated funds				
Organisational Development Fund	20,000	-	(20,000)	-
General funds				
General Funds (reserves)	104,355	144,877	(162,075)	87,157
Total Unrestricted funds	124,355	144,877	(182,075)	87,157
Restricted funds				
Roger De Haan Charitable Trust Fund	4,471	-	(4,471)	-
Creative Estuary Fund	9,000	4,500	(13,500)	-
Co-Op Community Fund	843	-	(843)	-
KCC Build Back Better Fund	3,208	-	(3,208)	-
KCC Strategic Recovery Fund via KCF	3,450	-	(3,450)	-
ACE Project Grants Fund	12,638	2,500	(15,138)	-
Canterbury City Council Fund	-	3,000	-	3,000
Kent Community Foundation Fund	-	4,750	-	4,750
	33,610	14,750	(40,610)	7,750
Total of funds	157,965	159,627	(222,685)	94,907

Notes to the financial statements
For the year ended 31 March 2024

12. Statement of funds (continued)

Purpose of restricted funds

The Roger De Haan Charitable Trust funding is for the development and delivery of the Co Design Studio (see below)

The Kent County Council Arts Investment Fund grant is towards Radical Gifting (see below)

The Canterbury City Council Fund is contributing to Radical Gifting (see below).

Kent Reliance Provident Society Community Fund via The Kent Community Foundation funding is contributing to Radical Gifting (see below).

The Phillip and Connie Phillips Foundation grant is towards Radical Gifting (see below)

Age UK Herne Bay & Whitstable funding is towards Radical Gifting (see below)

The Learning Journey via Kent Community Foundation grant is for a series of 1-3 meetings with other learning organisations and live actions research orgs to inspire and inform our practice.

Radical Gifting - our year-long 2-phase strand co-creating intimate experiences and artist-made gifts with, and for, people experiencing social isolation in East Kent.

Co-design studio - forged in our 2022-23 pilot project and has grown and flourished from its new project base in Folkestone. This phase of the project has centred 4 young refugees in the role of Studio Producers, aiming to grow and open up connection to place, conversations across difference, confidence, transferable skills and understanding of personal potential through a residency and commissioning two public artworks.

People United
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2024

13. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	-	2,897	2,897
Current assets	17,381	102,613	119,994
Creditors due within one year	-	(3,808)	(3,808)
Total	17,381	101,702	119,083

Analysis of net assets between funds - prior period

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	-	8,632	8,632
Current assets	7,750	82,346	90,096
Creditors due within one year	-	(3,821)	(3,821)
Total	7,750	87,157	94,907

14. Pension commitments

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £1,796 (2023 - £3,920).

15. Related party transactions

During the year, the Charity did not enter into any related party transactions.

In the previous year, the Charity did not enter into any related party transactions.

PEOPLE UNITED

England & Wales - Charity number 1126729

Accounts

Registered number: 05905050
Charity number: 1126729

People United
(A company limited by guarantee)

Unaudited

Trustees' report and financial statements

For the year ended 31 March 2023

People United
(A company limited by guarantee)

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People United
(A company limited by guarantee)

Reference and administrative details of the Company, its Trustees and advisers
For the year ended 31 March 2023

Trustees	S Moffitt, Chair B C Payne G Bremner N Melton M J Smith E H Flynn M B Gregson E S Wilcox M C Maxwell (resigned 30 June 2022) P Dyer, Treasurer (appointed 27 September 2023)
Company registered number	05905050
Charity registered number	1126729
Registered office	Canterbury Innovation Centre University Road Canterbury Kent CT2 7FG
Company secretary	J McGuinness
Chief executive officer	J McGuinness
Accountants	Kreston Reeves LLP Chartered Accountants 37 St Margaret's Street Canterbury Kent CT1 2TU

People United
(A company limited by guarantee)

Trustees' report
For the year ended 31 March 2023

The Trustees present their annual report together with the financial statements of the Company for the year 1 April 2022 to 31 March 2023. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

Founded in 2006, People United is a leading participatory arts organisation and an expert in arts and kindness. With a tradition of experimentation, innovation and research, our work uses the arts and creativity to encourage empathy and kindness.

Our vision is of thriving, creative society where people are kind to themselves, each other and the world.

We commission artists to create new participatory work, undertake place-based projects in communities and work with young people in a variety of settings including schools, community groups and youth clubs, focusing on the vital role arts and culture can play in growing a society which is kind and equitable. Based in Kent, many of our activities are local, but we also have a national reach.

People United uses the term kindness to mean consciously acting to benefit other people. We believe in the concept of "radical kindness", which is where kindness and associated behaviours have a crucial role to play in combating social fragmentation and in challenging existing structures and systems. The idea of encouraging kind intentions and behaviour is simple, but feels increasingly pertinent given the profound political, social and environmental pressures that individuals and communities face today, particularly in the wake of the COVID-19 global pandemic.

Our projects are underpinned by robust research and evaluation that demonstrates the need for and impact of our work. It also informs our future development and planning. Our research, supported by several universities, including our academic partner, the University of Kent, focuses on how the arts can create conditions for kindness by breaking down barriers between people, and promoting empathy and compassion through the mediators of emotions, learning, connections and values. To date we have published three research reports- Arts & Kindness in 2012, Changing the World through Arts and Kindness in 2017, and Taking Care, The Art of Kindness in 2019.

Over the 14 years we have built a significant body of academic evidence based on participatory arts projects involving over 20,000 participants and 100,000 audience members. By utilising and building on this evidence, our work leads to long term change for individuals, organisations and communities, and empowers people to join with others to find common ground and unity.

People United
(A company limited by guarantee)

Trustees' report (continued)
For the year ended 31 March 2023

Objectives and activities (continued)

People United's charitable objects are:-

- To promote good citizenship for the public benefit by providing, developing and facilitating projects and programmes, in particular but not exclusively using the arts and sport, created to develop and increase social and emotional skills amongst children and adults so as to foster and encourage expressions of kindness, empathy and tolerance towards and amongst people within schools, organisations and the community generally.
- To carry out for the public benefit research into the behaviours of kindness, empathy and tolerance and the values and actions relevant to them, including their potential to impact upon the behaviour of people as citizens and their dissemination of the useful results of that research. We believe that being kind to one another is fundamental to making the world a better place. From a neighbourly smile and a helping hand to ongoing ethical conduct and active altruism, kindness is demonstrated in many different ways. And whereas a lack of kindness breeds intolerance, injustice and inhumanity; kindness grows trust, friendship, and a common sense of community.

b. Activities for achieving objectives

People United develops and delivers projects that support community cohesion, volunteering and active citizenship. We use creative ideas to demonstrate and celebrate kindness and strengthen the positive connections between people. We are both practical and imaginative, encouraging experimentation and innovation and positioning ourselves as a catalyst for change.

In planning our objectives for the year, the Trustees have ensured that they have complied with the duty in s17 of the Charities Act 2011 and kept in mind the Charity Commission's guidance on public benefit.

Achievements and performance

a. Review of activities

People United was pleased to be successful in its application to Arts Council England to be part of their National Portfolio for another three years. The whole team and Board of Trustees contributed to the development of the application, including the strategic, operational and creative planning for the 2023-2026 period. The NPO funding decisions were announced in October 2022, with funding in place from April 2023.

2022-23 was an intense delivery period for Futures of Care, a multi-genre, multi-year collaborative programme that explored radical care and care-centred practice.

The central project was People United's collaboration with Kent Refugee Action Network (KRAN), where the team collaborated closely with KRAN's young refugees and asylum seekers, recruiting two youth producers from KRAN and working closely with and through KRAN's Youth Ambassadors.

Other elements of the programme involved a rich range of partners and collaborators such as Creative Estuary, the Beaney House of Art & Knowledge, Folkestone Bookshop, Age UK and three social kitchens in Dover, Margate and Canterbury.

Through Futures of Care, People United focussed on exploring and testing care-centred collaborative practice, which included producing and hosting our first online Care Lab. Facilitated by cultural thinker, Suzanne Alleyne, the Care Lab aimed to bring people together across experience and practice to explore how we can centre care in the way we commission, hold and collaborate with artists - and how this manifests in the projects we create in and with communities?"

Futures of Care received funding from Paul Hamlyn Foundation, Arts Council England, Creative Estuary and Kent County Council. During this period were also awarded funding from Kent Community Foundation to develop a bespoke Evaluation Framework. This work was supported by consultants Armstrong Cameron and steered by a working group that included officers, a trustee and two People United associate artists.

Trustees' report (continued)
For the year ended 31 March 2023

Achievements and performance (continued)

b. Summary of achievements and performance

Receiving this renewed NPO funding acknowledged our value, achievements and the potential of our future plans - and crucially provides us with essential core funding for three years. This enables us to make medium term plans from a position of stability (including providing leverage for other funding bids).

One of the year's most significant achievements was winning one of only three Calouste Gulbenkian Foundation Award for Civic Arts Organisations. This year's awards celebrated organisations that are helping communities thrive by unlocking their creativity through co-creation. As well as being awarded £25,000, the accolade has raised People United's profile nationally and acknowledged the impact of our care-centred work with local communities – particularly with those people who are marginalised in terms of access to the arts and engagement in civic society.

In June 2022, the CEO, Janice McGuinness, was invited to give the keynote speech at Kent Community Foundation's conference to launch the publication of Kent Needs Analysis. She talked about radical kindness as an agent for change. In March 2023 she was featured in KCF's celebration Kent's 'inspirational women' on International Woman's Day. Janice continues to sit on the Executive Committee of Creative Kent.

In addition to our creative projects (see below) People United continued to develop our creative consultancy activities. We were commissioned by Horsebridge Arts in Whitstable to support their board and team in several development areas, including articulating their vision, mission and values, and by Big Local to work with Creative Civic Change in Newington, Ramsgate, where we led a creative community evaluation of their previous three years work. Our relationship with the Creative Civic Change team in Newington dates back to our multi-year participatory community arts project called The Best of Us which began in 2016, so it felt fitting to be with them at the conclusion of a creative programme that was built from that early work and ran across seven years.

c. Key Creative Highlights

Futures of Care programme:

Over the course of Futures of Care we worked with 27 artists and creative practitioners, and engaged with 254 co-creating participants

1. Co-designed project with Kent Refugee Action Network – Sea of the Unseeable

As part of our Futures of Care, People United collaborated with young refugees and asylum seekers supported by Kent Refugee Action Network (KRAN), who commissioned artist Jamshid Maylanchi to work with them in the creation of Sea of the Unseeable, two powerful artworks articulating the young people's journeys, thoughts about care and their hopes for the future. One artwork is now permanently housed in lobby of KRAN HQ, and one was prominently displayed at the Beaney House of Art and Knowledge in Canterbury for six months – and seen by over 187,000 visitors - before moving to Canterbury Christchurch University, where it will form part of the fresher's welcome programme.

2. Three co-commissions with Creative Estuary exploring care-centred commissioning.

We Keep Each Other Fed

In We Keep Each Other Fed, artist Henry James Garrett reflected on increasing levels of food poverty in the UK. Using humorous, subversive illustrations to highlight the value of reciprocal care and the importance of interdependency, Henry adorned three community pantries with his signature artwork. The collaborating organisations, Our Kitchen in Margate, Canterbury Umbrella Centre and Dover Pantry, all had dynamic, collaborative approaches to community building, not only offering free or affordable healthy food, but also contributing to community-led placemaking by building community connections and promoting an ongoing sense of kinship and reciprocal care.

People United
(A company limited by guarantee)

Trustees' report (continued)
For the year ended 31 March 2023

Achievements and performance (continued)

Soft Fascination

Drawing on the Japanese practice of forest bathing, Soft Fascination was a collaboration between People United, Selina Thompson Ltd and three local artists - Nova Marshall, Neelam Saredia-Brayley and Helen Seymour.

Taking inspiration from a forest bathing session in Blean Woods near Canterbury, the artists produced bespoke handcrafted forest-related items to stimulate the senses. These items were combined into immersive forest bathing kits, designed to bring nature to people who rarely or never leave their homes. They were delivered in facilitated sessions in people's homes, in partnership with several agencies including Age UK, Sheppey Matters and Kent County Council. Both Sheppey Matters and KCC commissioned further wellbeing boxes from us. Soft Fascination has led to a deeper, extended project called Radical Gifting which will be rolled out in 2023/24, supported by a range of committed funding partners.

Queer Zines of Care on the Kent Coast

Zines of Care on the Kent Coast invited perspectives from queer zine-makers living in the coastal areas of East Kent. Three artists were commissioned by People United to each create a zine embodying the intersection between their coastal town, queerness and care. One hundred and fifty copies of each zine were printed and were distributed to bookshops in each of the three artists' hometowns where they were available for free to anyone who wanted them.

A public reading event was held to celebrate the three artists and launch the publication of the zines at the newly opened Folkestone Bookshop.

Care Lab

People United hosted our first online Care Lab in November 2022. Cultural thinker and People United Advisor, Suzanne Alleyne, facilitated three sessions participant sessions with artists, producers, arts and community organisations and funders/commissioners. Each session was introduced with an artist provocation, and the discussion was creatively captured by a poet and illustrator.

The Care Lab conversations and contributions were captured in the first of a planned series of Blueprints of Care, published in January 2023. This work led to People United being commissioned by the Clore Foundation to deliver the closing session at their Emerging Leaders Conference, which took place later in 2023.

We plan to expand the team in 23/24 with recruitment to the new post of Communications Coordinator.

Trustees' report (continued)
For the year ended 31 March 2023

Achievements and performance (continued)

d. Response to the COVID-19 pandemic and future planning

As restrictions eased, the team gradually returned to working from our office in the Canterbury Innovation Centre. We now utilise a blended approach to flexible working through a mix of office and home-based work.

Looking forward, planning began for the 2023-24 creative programme during this period, based on the second phase of our work exploring radical care. It will be supported by new funding (from 23/4) from Paul Hamlyn Foundation, Calouste Gulbenkian Foundation, Philip & Connie Phillips Foundation, KCC, and (via the Kent Community Foundation), the Kent Reliance Providence Society Community Fund and The Learning Journey Fund.

During this period People United are focussing on a new, extended project with KRAN and developing a co-creative project called Radical Gifting with people experiencing social isolation, built on the success, learnings and impact of Soft Fascination.

We continue to develop our consultancy work with commissions from Hoxton Hall as part of their NLHF funded organisational development programme, the development of radical care resource for Clore Emerging Leaders, and a planned radical care masterclass for London-based NPO, A New Direction.

e. Governance and finance

The Board of Trustees continued to guide the charity, utilising their wealth of experience and knowledge, and providing direction and continuity under the strong leadership of Chair, Steve Moffitt. Communication between the Board and CEO was regular and frequent, via phone calls, email exchanges and via online meetings, as well as in person.

The Board continued to meet each quarter for regular Board meetings both in person and online via Microsoft Teams, including our annual Away Day for all staff and Trustees in March 2023, held in Canterbury. The Creative Programmes Producer and Business Development/Operations Manager continued to attend Board meetings together with the CEO.

Trustee Liz Flynn was acting Treasurer for the charity throughout this period, allowing us to take the time to recruit the right person to the role. Peter Dyer will be formally appointed Treasurer in September 2023.

People United
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Trustees' report (continued)
For the year ended 31 March 2023

Achievements and performance (continued)

f. Staff and colleagues

During the financial year 2022-23 one member of staff left the People United team (the Business and Development Manager). The post was reviewed and a new role of Operations Manager was created to replace it. This new post was successfully recruited to in October 2022.

Our Creative Programmes Producer went on maternity leave in July 2022 (returning to work in May 2023). We recruited a part-time Creative Programmes Producer and a freelance Creative Programmes Collaborator to cover the post during the period of leave.

The post of Administration Assistant was reviewed and deleted in line with the organisation's ongoing evolution and development. A new post of Production Assistant was created to replace it, with the aim of providing dedicated support to our growing creative programme.

We continued to grow our pool of associates and retained consultants, extending our external support to include a finance and development associate as well as introducing external HR expertise to support our ongoing operational management.

Our Advisory Panel continued to offer support to the organisation through its insight and expertise. In 2022-23 Dr Kaya Davies Hayon (lecturer in Film and Media at the Open University) joined the panel.

g. Support

People United is extremely grateful for the ongoing guidance and support provided by our Board of Trustees, our Advisors and to Kreston Reeves (our accountants) who support the charity each year.

We are enormously thankful for the support from all the funders and partners who help us to deliver our mission to create a more kind and caring society through the arts, by enabling us to plan with confidence, increase our reach and impact, and share our learnings. We are particularly grateful to Arts Council England, the Paul Hamlyn Foundation, Canterbury City Council, Kent County Council and Kent Community Foundation for their ongoing support, and for Creative Estuary for partnering a significant part of our Futures of Care creative programme of work this year.

Our thanks also go to all those who collaborated with us and participated in our work.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The Trustees aim to hold unrestricted reserves equivalent to 6 months core overhead expenditure and sufficient to complete all in-progress projects. The current level of unrestricted general reserves is £87,157 (2022: £104,355) which is approximately equivalent to 6 months. This is a positive figure, but the funding context remains fluid and small organisations are particularly vulnerable.

People United
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Trustees' report (continued)
For the year ended 31 March 2023

Structure, governance and management

a. Constitution

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association

The company is constituted under a Memorandum of Association and is a registered charity number 1126729.

b. Methods of appointment or election of Trustees

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



S Moffitt

Date: 11/12/23

People United
(A company limited by guarantee)

Independent examiner's report
For the year ended 31 March 2023

Independent examiner's report to the Trustees of People United ('the Company')

I report to the Charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

Signed:



J C Williamson FCA

Dated: 11/12/2023

Kreston Reeves LLP

Chartered Accountants

Canterbury

People United
(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account)
For the year ended 31 March 2023

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	10,250	128,784	139,034	164,402
Charitable activities	4	4,500	15,908	20,408	10,330
Investments	5	-	185	185	215
Total income		14,750	144,877	159,627	174,947
Expenditure on:					
Charitable activities	6	40,610	182,075	222,685	192,901
Total expenditure		40,610	182,075	222,685	192,901
Net movement in funds		(25,860)	(37,198)	(63,058)	(17,954)
Reconciliation of funds:					
Total funds brought forward		33,610	124,355	157,965	175,919
Net movement in funds		(25,860)	(37,198)	(63,058)	(17,954)
Total funds carried forward		7,750	87,157	94,907	157,965

The total net expenditure for the year of £63,058 is in line with the charity's plans and expectations. The charity had received grants in previous years that were then spent in this year and, on that basis, the majority of the planned deficit is drawn either from restricted or designated funds intended to be spent in 2022-23.

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 12 to 23 form part of these financial statements.

Balance sheet
As at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	9	8,632	9,807
Current assets			
Debtors	10	751	-
Cash at bank and in hand		89,345	153,722
		90,096	153,722
Creditors: amounts falling due within one year	11	(3,821)	(5,564)
Net current assets		86,275	148,158
Total net assets		94,907	157,965
Charity funds			
Restricted funds	12	7,750	33,610
Unrestricted funds	12	87,157	124,355
Total funds		94,907	157,965

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



S Moffitt

Date: 11/12/23

The notes on pages 12 to 23 form part of these financial statements.

Notes to the financial statements
For the year ended 31 March 2023

1. General information

People United is a charitable company limited by guarantee incorporated in England and Wales, with charity number 1126729 and company number 05905050. The address of the registered office is Canterbury Innovation Centre, University Road, Canterbury, Kent CT2 7FG. Details of the principal activities are included in the Trustees' Report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

People United meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared in Pounds Sterling and are rounded to the nearest pound.

2.2 Going concern

The Trustees have considered the charity's level of reserves and future incoming resources and concluded that these are sufficient to enable the charity to continue its operations for the foreseeable future. The charity's sustainability is supported by two substantial three-year grants awarded in 2023, from Arts Council England (NPO) and Paul Hamlyn Foundation. Therefore, the accounts have been prepared on a going concern basis.

2.3 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Company, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Notes to the financial statements
For the year ended 31 March 2023

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Taxation

The Company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Fixtures and fittings	-	15% reducing balance
Computer equipment	-	15% reducing balance

The carrying values of tangible fixed assets are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Notes to the financial statements
For the year ended 31 March 2023

2. Accounting policies (continued)

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.11 Financial instruments

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

People United
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Notes to the financial statements
For the year ended 31 March 2023

3. Income from donations and legacies

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations	-	484	484	1,249
Grants	10,250	128,300	138,550	163,153
	<u>10,250</u>	<u>128,784</u>	<u>139,034</u>	<u>164,402</u>
Total 2022	<u>35,853</u>	<u>128,549</u>	<u>164,402</u>	

In addition to the figures quoted above, People United has been active in sourcing in-kind and donated services to enable us to deliver our mission as economically as possible. In 2022-23 we received an estimated £10,500 worth of support donated from a variety of sources, including receiving charitable rates for goods and services and a mix of professional advice.

4. Income from charitable activities

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Consultancy	-	14,363	14,363	1,241
Partnership income	4,500	-	4,500	9,000
Sales	-	1,545	1,545	89
	<u>4,500</u>	<u>15,908</u>	<u>20,408</u>	<u>10,330</u>
Total 2022	<u>10,020</u>	<u>310</u>	<u>10,330</u>	

5. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Bank interest	185	185	215
	<u>185</u>	<u>185</u>	
Total 2022	<u>215</u>	<u>215</u>	

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Notes to the financial statements
For the year ended 31 March 2023

6. Charitable activities

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Advertising and marketing	-	1,301	1,301	11,614
Artist fees	16,963	6,554	23,517	3,500
Computer expenses	2,739	2,399	5,138	4,775
Consultancy	8,650	-	8,650	2,500
Depreciation	469	1,161	1,630	1,730
Employer's national insurance	-	5,041	5,041	7,654
Fundraising costs	-	266	266	266
General office expenses	-	1,086	1,086	565
Gifts	-	28	28	204
Hotels, travel and subsistence	1,034	2,750	3,784	1,473
Independent examiner's fees	-	2,352	2,352	1,931
Insurance	-	722	722	667
Loss on disposal of fixed assets	-	606	606	-
Materials	6,673	-	6,673	4,773
Pension contributions	-	3,920	3,920	1,737
Printing, postage and stationery	2,000	-	2,000	106
Professional fees	-	870	870	650
Research	-	-	-	1,922
Rent	-	10,695	10,695	10,138
Subscriptions	-	409	409	285
Sundry expenses	426	1,304	1,730	2,123
Telephone and internet	-	180	180	-
Utilities	-	965	965	853
Venue hire	-	62	62	437
Wages and salaries	1,656	139,404	141,060	132,999
	40,610	182,075	222,685	192,902
Total 2022	20,563	172,339	192,902	

People United
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Notes to the financial statements
For the year ended 31 March 2023

7. Staff costs

	2023 £	2022 £
Wages and salaries	141,060	132,999
Social security costs	5,041	7,654
Contribution to defined contribution pension schemes	3,920	1,737
	150,021	142,390

The average number of persons employed by the Company during the year was as follows:

2023 No.	2022 No.
6	5

No employee received remuneration amounting to more than £60,000 in either year.

The total amount of employee benefits (including employer pension contributions and employer national insurance contributions) received by key management personnel for their services to the Charity was £47,495 (2022 - £46,329)

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, expenses totalling £26 were reimbursed or paid directly to 1 Trustee (2022 - £75 to any Trustees). The re-imbursed expenses related to travel costs.

People United
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Notes to the financial statements
For the year ended 31 March 2023

9. Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation			
At 1 April 2022	5,215	9,238	14,453
Additions	170	891	1,061
Disposals	(682)	(1,009)	(1,691)
At 31 March 2023	<u>4,703</u>	<u>9,120</u>	<u>13,823</u>
Depreciation			
At 1 April 2022	2,005	2,641	4,646
Charge for the year	507	1,123	1,630
On disposals	(603)	(482)	(1,085)
At 31 March 2023	<u>1,909</u>	<u>3,282</u>	<u>5,191</u>
Net book value			
At 31 March 2023	<u>2,794</u>	<u>5,838</u>	<u>8,632</u>
At 31 March 2022	<u>3,210</u>	<u>6,597</u>	<u>9,807</u>

10. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	751	-
	<u>751</u>	<u>-</u>

11. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	1,830	7
Accruals and deferred income	1,991	5,557
	<u>3,821</u>	<u>5,564</u>

Notes to the financial statements
For the year ended 31 March 2023

12. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Unrestricted funds				
Designated funds				
Organisational Development Fund	20,000	-	(20,000)	-
General funds				
General Funds (reserves)	104,355	144,877	(162,075)	87,157
Total Unrestricted funds	124,355	144,877	(182,075)	87,157
Restricted funds				
Roger De Haan Charitable Trust Fund	4,471	-	(4,471)	-
Creative Estuary Fund	9,000	4,500	(13,500)	-
Co-Op Community Fund	843	-	(843)	-
KCC Build Back Better Fund	3,208	-	(3,208)	-
KCC Strategic Recovery Fund via KCF	3,450	-	(3,450)	-
ACE Project Grants Fund	12,638	2,500	(15,138)	-
Canterbury City Council Fund	-	3,000	-	3,000
Kent Community Foundation Fund	-	4,750	-	4,750
	33,610	14,750	(40,610)	7,750
Total of funds	157,965	159,627	(222,685)	94,907

Notes to the financial statements
For the year ended 31 March 2023

12. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Unrestricted funds				
Designated funds				
Paul Hamlyn Foundation	30,000	-	(30,000)	-
Organisational Development Fund	20,000	-	-	20,000
	<u>50,000</u>	<u>-</u>	<u>(30,000)</u>	<u>20,000</u>
General funds				
General Funds (reserves)	117,619	129,074	(142,338)	104,355
Total Unrestricted funds	<u>167,619</u>	<u>129,074</u>	<u>(172,338)</u>	<u>124,355</u>
Restricted funds				
Roger De Haan Charitable Trust Fund	8,300	-	(3,829)	4,471
Creative Estuary Fund	-	9,000	-	9,000
Horsebridge Fund	-	1,020	(1,020)	-
Co-Op Community Fund	-	843	-	843
KCC Arts Investment Fund	-	2,500	(2,500)	-
KCC Build Back Better Fund	-	3,760	(552)	3,208
KCC Strategic Recovery Fund via KCF	-	6,250	(2,800)	3,450
ACE Project Grants Fund	-	22,500	(9,862)	12,638
	<u>8,300</u>	<u>45,873</u>	<u>(20,563)</u>	<u>33,610</u>
Total of funds	<u>175,919</u>	<u>174,947</u>	<u>(192,901)</u>	<u>157,965</u>

Notes to the financial statements
For the year ended 31 March 2023

12. Statement of funds (continued)

Purpose of designated funds

The Paul Hamlyn Foundation Fund contributed to the design and development of our new website, our Futures of Care creative programme, our work supporting other arts organisations and artists, and some of our core costs (salaries).

The Organisational Development Fund has been set aside to support organisational development.

Purpose of restricted funds

The Roger De Haan Charitable Trust Fund is for the development and delivery of our Arts and Kindness in Schools programme, to allow us to extend this work into secondary schools/college settings, specifically in the Folkestone and Hythe District.

The Creative Estuary Fund is contributing to our 'Futures of Care' creative programme of work.

The Horsebridge Fund is for consultancy work which People United provided to the Horsebridge Arts Centre around their own organisation development following the COVID-19 pandemic.

The Co-op Community Fund is for the development and delivery of creative workshops for young people who missed out on opportunities to socialise and engage with their communities during the COVID-19 pandemic.

The KCC Arts Investment Fund is for the costs of freelance communications and digital expertise which supported both our core communications and our creative programme.

The KCC Build Back Better Fund is for equipment to enable us to expand the reach of our creative workshops with people in our communities who have been disadvantaged by the COVID-19 pandemic.

The KCC Strategic Recovery Fund via KCF is for the cost of freelance evaluation expertise, specifically to build a new People United Evaluation Framework.

The ACE Project Grants Fund is contributing to our 'Futures of Care' creative programme of work.

The Canterbury City Council Fund is contributing to our 'Radical Gifting' creative programme of work (see below).

The Kent Community Foundation Fund/ Kent Reliance Provident Society Community Fund is contributing to our 'Radical Gifting' creative programme of work (see below).

We are working with three socially engaged artist/makers to work collaboratively with people experiencing social isolation to imagine 1 or 2 objects that bring the coast to people who can't access it otherwise. The artists will design and make 1-2 prototype objects to be reproduced and these objects will be added to an immersive coastal themed wellbeing box and shared with socially isolated people across East Kent. Building on our 2022 project Soft Fascination, this project asks how we might work together to explore the potential impact of "Radical gifting," referring to the act of offering a gift without expectation of receiving anything in return.

Notes to the financial statements
For the year ended 31 March 2023

13. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	-	8,632	8,632
Current assets	7,750	82,346	90,096
Creditors due within one year	-	(3,821)	(3,821)
Total	7,750	87,157	94,907

Analysis of net assets between funds - prior year

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	3,127	6,680	9,807
Current assets	30,483	123,239	153,722
Creditors due within one year	-	(5,564)	(5,564)
Total	33,610	124,355	157,965

Notes to the financial statements
For the year ended 31 March 2023

14. Pension commitments

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £3,920 (2022 - £1,737).

15. Related party transactions

During the year, the Charity did not enter into any related party transactions.

In the previous year, the Charity did not enter into any related party transactions.

PEOPLE UNITED

England & Wales - Charity number 1126729

Accounts

Registered number: 05905050
Charity number: 1126729

People United
(A company limited by guarantee)

Unaudited

Trustees' report and financial statements

For the year ended 31 March 2022

(A company limited by guarantee)

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(A company limited by guarantee)

**Reference and administrative details of the Company, its Trustees and advisers
For the year ended 31 March 2022**

Trustees	S Moffitt, Chair B C Payne (appointed 17 January 2022) G Bremner (appointed 17 January 2022) N Melton (appointed 30 September 2021) M J Smith (appointed 30 September 2021) E H Flynn M B Gregson E S Wilcox M C Maxwell (resigned 30 June 2022) S Uberti Bona Blotto (resigned 30 September 2021)
Company registered number	05905050
Charity registered number	1126729
Registered office	Canterbury Innovation Centre University Road Canterbury Kent CT2 7FG
Company secretary	J McGuinness
Chief executive officer	J McGuinness
Accountants	Kreston Reeves LLP Chartered Accountants 37 St Margaret's Street Canterbury Kent CT1 2TU

(A company limited by guarantee)

**Trustees' report
For the year ended 31 March 2022**

The Trustees present their annual report together with the financial statements of the Company for the year 1 April 2021 to 31 March 2022. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

Founded in 2006, People United is a leading participatory arts organisation and an expert in arts and kindness. With a tradition of experimentation, innovation and research, our work uses the arts and creativity to encourage empathy and kindness.

Our vision is of thriving, creative society where people are kind to themselves, each other and the world.

We commission artists to create new participatory work, undertake place-based projects in communities and work with young people in a variety of settings including schools, community groups and youth clubs, focusing on the vital role arts and culture can play in growing a society which is kind and equitable. Based in Kent, many of our activities are local, but we also have a national reach.

People United uses the term kindness to mean consciously acting to benefit other people. We believe in the concept of "radical kindness", which is where kindness and associated behaviours have a crucial role to play in combating social fragmentation and in challenging existing structures and systems. The idea of encouraging kind intentions and behaviour is simple, but feels increasingly pertinent given the profound political, social and environmental pressures that individuals and communities face today, particularly in the wake of the COVID-19 global pandemic.

Our projects are underpinned by robust research and evaluation that demonstrates the need for and impact of our work. It also informs our future development and planning. Our research, supported by several universities, including our academic partner, the University of Kent, focuses on how the arts can create conditions for kindness by breaking down barriers between people, and promoting empathy and compassion through the mediators of emotions, learning, connections and values. To date we have published three research reports- Arts & Kindness in 2012, Changing the World through Arts and Kindness in 2017, and Taking Care, The Art of Kindness in 2019.

Over the 14 years we have built a significant body of academic evidence based on participatory arts projects involving over 20,000 participants and 100,000 audience members. By utilising and building on this evidence, our work leads to long term change for individuals, organisations and communities, and empowers people to join with others to find common ground and unity.

(A company limited by guarantee)

Trustees' report (continued)
For the year ended 31 March 2022

Objectives and activities (continued)

People United's charitable objects are:-

- To promote good citizenship for the public benefit by providing, developing and facilitating projects and programmes, in particular but not exclusively using the arts and sport, created to develop and increase social and emotional skills amongst children and adults so as to foster and encourage expressions of kindness, empathy and tolerance towards and amongst people within schools, organisations and the community generally.
- To carry out for the public benefit research into the behaviours of kindness, empathy and tolerance and the values and actions relevant to them, including their potential to impact upon the behaviour of people as citizens and their dissemination of the useful results of that research. We believe that being kind to one another is fundamental to making the world a better place. From a neighbourly smile and a helping hand to ongoing ethical conduct and active altruism, kindness is demonstrated in many different ways. And whereas a lack of kindness breeds intolerance, injustice and inhumanity; kindness grows trust, friendship, and a common sense of community.

b. Activities for achieving objectives

People United develops and delivers projects that support community cohesion, volunteering and active citizenship. We use creative ideas to demonstrate and celebrate kindness and strengthen the positive connections between people. We are both practical and imaginative, encouraging experimentation and innovation and positioning ourselves as a catalyst for change.

In planning our objectives for the year, the Trustees have ensured that they have complied with the duty in s17 of the Charities Act 2011 and kept in mind the Charity Commission's guidance on public benefit.

Achievements and performance

a. Review of activities

In the financial year 2021-22 People United completed a significant piece of work to develop and launch a new website in July 2021. We commissioned Make Good Design LLP, a micro-agency based in Brighton, to design the new site, who worked collaboratively with the People United team. The site was built by Ash Richards, a talented web developer. We were saddened to learn that Ash passed away in July 2022 and wish to convey our condolences to his family and friends.

We embarked on an extensive new programme of creative work, entitled Futures of Care, with funding from Arts Council England (ACE), Kent County Council, Creative Estuary and the Paul Hamlyn Foundation. The programme (which concludes in October 2022) is being delivered with a range of partners, including Kent Refugee Action Network, The Beaney Museum & Gallery in Canterbury, Pie Factory Music, Dover smART and three community kitchens in Dover, Margate and Canterbury. It includes several project strands exploring the theme of "care" and how we can collectively imagine new ways of caring.

In Spring 2022, we developed and submitted a funding application to Arts Council England's next National Portfolio funding round, as the current portfolio period will end in 2023 (following an extension year, see below). This was an extensive and in-depth piece of work which required us to plan both strategically and in detail for the next 3 financial years (2023-26). The whole team contributed to the application, with support from our Trustees, consultants and advisors. The outcome of the application will be known in October 2022.

(A company limited by guarantee)

**Trustees' report (continued)
For the year ended 31 March 2022**

Achievements and performance (continued)

b. Summary of achievements and performance

People United is an Arts Council England National Portfolio Organisation (NPO). In the wake of the COVID-19 pandemic, Arts Council England (ACE) extended the 2018-22 National Portfolio period by an additional year, adding a 5th year to our NPO funding agreement (22-23). This funding agreement provides People United with essential core funding and enables us to make long term plans from a position of stability (including forging partnerships and providing leverage for other funding bids).

In addition to our creative programme (see below) we were invited for the second year running to facilitate a workshop on kind leadership for the University of Pennsylvania's Organisational dynamics MSc. Once again, our CEO and Project Manager ran an interactive, digital teaching session utilising our Navigating with Kindness toolkit. The session was delivered online in November 2021.

Also in 2021/22, Horsebridge Arts Centre (in Whitstable) engaged People United to deliver a whole-team organisational development session as part of our 'supporting others' consultancy offer. Following the session with the team, we went on to deliver a session for their Board of Trustees. Horsebridge successfully applied for funding so that we can continue this work with them in 2022-23.

Our CEO was invited to speak for the second year in a row at KindFest, an international, annual, virtual conference held on World Kindness Day. She also gave a presentation at Leeds Festival of Kindness. She is a member of the Kent and Medway Cultural Transformation Forum and chaired 'round tables' for Kent County Council with sector peers, to discuss ways develop to socially engaged arts practice in Kent.

c. Key Creative Highlights

Futures of Care programme: Manifesto of Care

People United collaborated with youth leaders and 16-20 year-old refugees supported by Kent Refugee Action Network (KRAN) in Canterbury, teenagers at Pie Factory Music in Thanet, and graphic designer/artist Soofiya to co-create a Manifesto of Care. The manifesto explored what the young people cared about, what they wished for and what they would want to change. The resulting artwork functions as both a "make your own manifesto of care" kit and a poster.

Futures of Care programme: Creative Care toolkit packages

In response to a series of workshops where young people in East Kent considered "what could you invent to better care for yourself and others?", People United commissioned four artists to create artworks to be included in Creative Care Toolkit Packages to be distributed to young people – many of whom were young carers.

As well as these specially made artist items, the Care Packages contained the Futures of Care "make-your-own" Manifesto by artist Soofiya and young people at KRAN, a song written and performed by the teenagers at Pie Factory Music, and carefully selected winter treats.

The packages were distributed to 180 Young People across East Kent just before Christmas 2021; some via interactive workshops with youth leaders, and some delivered to doorsteps. The recipients included 30 young refugees, 120 young carers in Dover and 30 young people in Thanet.

Futures of Care programme: Bright Lights

With funding from the Roger De Haan Charitable Trust, People United and Year 10 pupils from Turner Free School in Folkestone commissioned artist Hannah Whittaker to co-create an interactive artwork exploring the theme of care, resulting in a piece that explored taking active care of their local environment.

The group worked collaboratively with Hannah to develop an interactive animation using multiple software programmes and Minecraft to illustrate their ideas of a local utopia of care.

(A company limited by guarantee)

**Trustees' report (continued)
For the year ended 31 March 2022**

Achievements and performance (continued)

Navigating with Kindness anthology

People United's Navigating with Kindness anthology was published in March 2022 to mark the second anniversary of the UK's first COVID-19 lockdown. It features 15 reflections in the form of visual art, prose, poetry and video created in direct response to the COVID-19 crisis. The original series of work was commissioned throughout the unprecedented spring and summer of 2020. Using prompts from People United's Navigating with Kindness cards, artists, makers, charity workers, authors and many others from across multiple disciplines were invited to share their experience of finding kindness within the uncertainty of a global pandemic.

Creative consultancy work with Creative Newington project

In Spring 2022, People United were commissioned by Creative Civic Change via Starlings Support CIC (based in Newington, Ramsgate) to devise and deliver a creative consultation programme with the local community and the leaders of the two-year Newington Creative programme, with the aim of evaluating the outcomes, and helping them develop a roadmap for the future. Our relationship with the Creative Civic Change team in Newington dates back to our multi-year participatory community arts project called The Best of Us which began in 2016.

Looking forward

Plans were put in place for the 2022-23 creative programme, including: a longer, embedded project with young people from Kent Refugee Action Network, co-led by two KRAN youth ambassadors. The resulting multi-site artwork will be displayed in The Beaney (museum, gallery and library), outdoors in Canterbury city centre and at KRAN; three Futures of Care commissions, one partnering three community kitchen in Margate, Dover and Canterbury, a project exploring the role of care and welcome in and for queer communities in Kent, and a collaboration with international artist Selena Thompson and local artists that will connect people who are housebound, or have difficulties getting outside, with the natural environment.

We also embarked on a review of People United's evaluation practices, supported by evaluation experts Armstrong Cameron and funded by Kent County Council via Kent Community Foundation. This will continue through 2022-23, with the development of a new Evaluation Framework due for completion in the third quarter of 2022-23.

d. Response to the COVID-19 pandemic and future planning

People United continued to feel the effects of the COVID-19 pandemic throughout the financial year 2021-22, working with changing restrictions and best practice (such as increased social distancing, wearing face coverings etc.) to ensure the team and our collaborators/participants remained safe and well-cared for.

As restrictions eased, the team gradually returned to working from our office in the Canterbury Innovation Centre. We now utilise a blended approach to flexible working through a mix of office and home-based work.

(A company limited by guarantee)

**Trustees' report (continued)
For the year ended 31 March 2022**

Achievements and performance (continued)

e. Governance and finance

Four new trustees were recruited in 2021-22 – Natalie Melton, Creative Director of The Crafts Council, Michael Smith, Founding Director of Cog Design, Ben Payne, Director and co-founder of B&G partners, and Grace Bremner, who runs the Creative Civic Change programme. Simona Uberti stepped down as Treasurer in September 2021 and Liz Flynn took on the role on an interim basis.

The Board of Trustees continued to guide the charity, utilising their wealth of experience and knowledge, and providing direction and continuity under the strong leadership of Chair, Steve Moffitt. Communication between the Board and CEO was regular and frequent, with frequent phone calls, email exchanges and via online meetings, as well as in person.

The Board continued to meet each quarter for regular Board meetings both in person and online via Microsoft Teams, including an Away Day for all staff and Trustees in March 2022. The Creative Programmes Producer and Business and Development Manager continued to attend all Board meetings together with the CEO. In addition to the four standard meetings/March Away Day, one additional Away Day was held in January in preparation for People United's application to the next round of Arts Council England's National Portfolio.

f. Staff and colleagues

During the financial year 2021-22 one member of staff left the People United team (the Project Manager, Creative Programmes). The post was reviewed in line with People United's strategic and creative direction, and a new role of Associate Producer was created to replace it. This new post was successfully recruited to in March 2022.

We continued to grow our pool of Associates and retained consultants, increasing our external support to include a digital and communications consultant as well as maintaining our existing relationship with our fundraising and development consultant.

We instigated a new Advisory Panel, with four founding members – Suzanne Alleyne, Cultural Thinker and ACE Changemaker, Professor Robin Banerjee, Head of the School of Psychology at the University of Sussex, Ben Thurman, Senior Policy & Development Office at Carnegie Trust, and Maria Amidu, visual artist and former People United Trustee.

g. Support

People United is extremely grateful for the ongoing support of Kreston Reeves (our accountants) who support the charity each year, and to the East Kent Spatial Development Company (Canterbury Innovation Centre) where our office is based.

We are enormously thankful for the support from all our funders who help us to deliver our mission to create a more kind and caring society through the arts, by enabling us to plan with confidence, increase our reach and impact, and undertake and share research. We are particularly grateful to Arts Council England, the Paul Hamlyn Foundation and Kent County Council for their long-standing and continued support.

Our thanks also go to all our project partners, collaborators and participants.

(A company limited by guarantee)

Trustees' report (continued)
For the year ended 31 March 2022

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. At the point of making this assessment, the Charity is awaiting the outcome of a multi-year funding bid that will be confirmed within a few weeks. The Charity is hopeful of a positive outcome and have also considered alternative sources of support. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The Trustees aim to hold unrestricted reserves equivalent to 6 months core overhead expenditure and sufficient to complete all in-progress projects. The current level of unrestricted general reserves is £104,355 (2021: £117,619) equivalent to 7 months. This is a positive figure, but the funding context remains fluid and small organisations are particularly vulnerable.

Structure, governance and management

a. Constitution

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association

The company is constituted under a Memorandum of Association and is a registered charity number 1126729.

b. Methods of appointment or election of Trustees

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

(A company limited by guarantee)

Trustees' report (continued)
For the year ended 31 March 2022

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



S Moffitt

Date: 10/10/2022

(A company limited by guarantee)

**Independent examiner's report
For the year ended 31 March 2022**

Independent examiner's report to the Trustees of ('the Company')

I report to the Charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

Signed:



Dated: 10 October 2022

J C Williamson FCA

Kreston Reeves LLP

Chartered Accountants

Canterbury

(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account)
For the year ended 31 March 2022

	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	35,853	128,549	164,402	198,449
Charitable activities	4	10,020	310	10,330	11,734
Investments	5	-	215	215	528
Total income		45,873	129,074	174,947	210,711
Expenditure on:					
Charitable activities	6	20,563	172,338	192,901	165,026
Total expenditure		20,563	172,338	192,901	165,026
Net movement in funds		25,310	(43,264)	(17,954)	45,685
Reconciliation of funds:					
Total funds brought forward		8,300	167,619	175,919	130,234
Net movement in funds		25,310	(43,264)	(17,954)	45,685
Total funds carried forward		33,610	124,355	157,965	175,919

The total net expenditure for the year of £17,954 is in line with the charity's plans and expectations. Further details are set out in the Trustees' Report on page 3.

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 12 to 23 form part of these financial statements.

(A company limited by guarantee)
Registered number: 05905050

Balance sheet
As at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	9	9,807	7,858
Current assets			
Debtors	10	-	208
Cash at bank and in hand		153,722	169,473
		<u>153,722</u>	<u>169,681</u>
Creditors: amounts falling due within one year	11	(5,564)	(1,620)
Net current assets		<u>148,158</u>	<u>168,061</u>
Total net assets		<u>157,965</u>	<u>175,919</u>
Charity funds			
Restricted funds	12	33,610	8,300
Unrestricted funds	12	124,355	167,619
Total funds		<u>157,965</u>	<u>175,919</u>

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



S Moffitt

Date: 10/10/2022

The notes on pages 12 to 23 form part of these financial statements.

(A company limited by guarantee)

**Notes to the financial statements
For the year ended 31 March 2022**

1. General information

People United is a charitable company limited by guarantee incorporated in England and Wales, with charity number 1126729 and company number 05905050. The address of the registered office is Canterbury Innovation Centre, University Road, Canterbury, Kent CT2 7FG. Details of the principal activities are included in the Trustees' Report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

People United meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared in Pounds Sterling and are rounded to the nearest pound.

2.2 Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements. At the point of making this assessment, the Charity is awaiting the outcome of a multi-year funding bid that will be confirmed within a few weeks. The Charity is hopeful of a positive outcome and have also considered alternative sources of support. Therefore, they have concluded that the the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they they continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Company, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2022

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Taxation

The Company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Fixtures and fittings	-	15% running balance
Computer equipment	-	15% running balance

The carrying values of tangible fixed assets are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(A company limited by guarantee)

**Notes to the financial statements
For the year ended 31 March 2022**

2. Accounting policies (continued)

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.11 Financial instruments

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2022

3. Income from donations and legacies

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations	-	1,249	1,249	1,149
Grants	35,853	127,300	163,153	197,300
	<u>35,853</u>	<u>128,549</u>	<u>164,402</u>	<u>198,449</u>
Total 2021	<u>-</u>	<u>198,449</u>	<u>198,449</u>	

In addition to the figures quoted above, People United has been active in sourcing in-kind and donated services to enable us to deliver our mission as economically as possible. In 2021-22 we received an estimated £10,000 worth of support donated from a variety of sources, including receiving charitable rates for goods and services and a mix of professional advice.

4. Income from charitable activities

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Consultancy	1,020	221	1,241	1,458
Partnership income	9,000	-	9,000	9,900
Sales	-	89	89	376
	<u>10,020</u>	<u>310</u>	<u>10,330</u>	<u>11,734</u>
Total 2021	<u>9,900</u>	<u>1,834</u>	<u>11,734</u>	

5. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Bank interest	215	215	528
	<u>215</u>	<u>215</u>	<u>528</u>
Total 2021	<u>528</u>	<u>528</u>	

(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2022

6. Charitable activities

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Advertising and marketing	-	11,614	11,614	7,705
Artist fees	3,050	450	3,500	11,260
Computer expenses	-	4,775	4,775	5,217
Consultancy	2,500	-	2,500	260
Depreciation	552	1,178	1,730	1,332
Employer's national insurance	-	7,654	7,654	5,933
Fundraising costs	-	266	266	216
General office expenses	-	565	565	1,495
Gifts	-	204	204	-
Hotels, travel and subsistence	604	869	1,473	207
Independent examiner's fees	-	1,931	1,931	1,698
Insurance	-	667	667	612
Materials	4,773	-	4,773	75
Pension contributions	-	1,737	1,737	1,858
Printing, postage and stationery	98	8	106	152
Producer fees	200	450	650	3,388
Research	1,858	64	1,922	-
Rent	-	10,138	10,138	8,026
Subscriptions	-	285	285	-
Sundry expenses	200	1,923	2,123	1,162
Telephone and internet	-	-	-	419
Utilities	-	853	853	759
Venue hire	245	192	437	-
Wages and salaries	6,483	126,516	132,999	113,252
	20,563	172,339	192,902	165,026
Total 2021	13,600	151,426	165,026	

(A company limited by guarantee)

**Notes to the financial statements
For the year ended 31 March 2022**

7. Staff costs

	2022	2021
	£	£
Wages and salaries	132,999	113,252
Social security costs	7,654	5,933
Contribution to defined contribution pension schemes	1,737	1,858
	142,390	121,043

The average number of persons employed by the Company during the year was as follows:

2022	2021
No.	No.
5	5

No employee received remuneration amounting to more than £60,000 in either year.

The total amount of employee benefits (including employer pension contributions and employer national insurance contributions) received by key management personnel for their services to the Charity was £46,329 (2021 - £43,628)

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, expenses totalling £75 were reimbursed or paid directly to 1 Trustee (2021 - £NIL to any Trustees). The re-imbursed expenses related to travel costs.

(A company limited by guarantee)

**Notes to the financial statements
For the year ended 31 March 2022**

9. Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation			
At 1 April 2021	5,215	5,559	10,774
Additions	-	3,679	3,679
At 31 March 2022	<u>5,215</u>	<u>9,238</u>	<u>14,453</u>
Depreciation			
At 1 April 2021	1,439	1,477	2,916
Charge for the year	566	1,164	1,730
At 31 March 2022	<u>2,005</u>	<u>2,641</u>	<u>4,646</u>
Net book value			
At 31 March 2022	<u>3,210</u>	<u>6,597</u>	<u>9,807</u>
At 31 March 2021	<u>3,776</u>	<u>4,082</u>	<u>7,858</u>

10. Debtors

	2022 £	2021 £
Due within one year		
Trade debtors	-	208
	<u>-</u>	<u>208</u>

11. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	7	-
Accruals and deferred income	5,557	1,620
	<u>5,564</u>	<u>1,620</u>

(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2022

12. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Unrestricted funds				
Designated funds				
Paul Hamlyn Foundation	30,000	-	(30,000)	-
Organisational Development Fund	20,000	-	-	20,000
	<u>50,000</u>	<u>-</u>	<u>(30,000)</u>	<u>20,000</u>
General funds				
General Funds (reserves)	117,619	129,074	(142,338)	104,355
Total Unrestricted funds	<u>167,619</u>	<u>129,074</u>	<u>(172,338)</u>	<u>124,355</u>
Restricted funds				
Roger De Haan Charitable Trust Fund	8,300	-	(3,829)	4,471
Creative Estuary Fund	-	9,000	-	9,000
Horsebridge Fund	-	1,020	(1,020)	-
Co-Op Community Fund	-	843	-	843
KCC Arts Investment Fund	-	2,500	(2,500)	-
KCC Build Back Better Fund	-	3,760	(552)	3,208
KCC Strategic Recovery Fund via KCF	-	6,250	(2,800)	3,450
ACE Project Grants Fund	-	22,500	(9,862)	12,638
	<u>8,300</u>	<u>45,873</u>	<u>(20,563)</u>	<u>33,610</u>
Total of funds	<u>175,919</u>	<u>174,947</u>	<u>(192,901)</u>	<u>157,965</u>

(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2022

12. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
Unrestricted funds				
Designated funds				
Paul Hamlyn Foundation	-	60,000	(30,000)	30,000
Organisational Development Fund	20,000	-	-	20,000
	<u>20,000</u>	<u>60,000</u>	<u>(30,000)</u>	<u>50,000</u>
General funds				
General Funds (reserves)	98,234	140,811	(121,426)	117,619
	<u>98,234</u>	<u>140,811</u>	<u>(121,426)</u>	<u>117,619</u>
Total Unrestricted funds	<u>118,234</u>	<u>200,811</u>	<u>(151,426)</u>	<u>167,619</u>
Restricted funds				
Roger De Haan Charitable Trust Fund	8,300	-	-	8,300
Canterbury City Council Fund	1,700	-	(1,700)	-
Thinking Differently About the Arts Fund	2,000	-	(2,000)	-
Compton Verney Fund	-	9,900	(9,900)	-
	<u>12,000</u>	<u>9,900</u>	<u>(13,600)</u>	<u>8,300</u>
Total of funds	<u>130,234</u>	<u>210,711</u>	<u>(165,026)</u>	<u>175,919</u>

(A company limited by guarantee)

**Notes to the financial statements
For the year ended 31 March 2022**

12. Statement of funds (continued)

Purpose of designated funds

The Paul Hamlyn Foundation Fund contributed to the design and development of our new website, our Futures of Care creative programme, our work supporting other arts organisations and artists, and some of our core costs (salaries).

The Organisational Development Fund has been set aside to support organisational development.

Purpose of restricted funds

The Roger De Haan Charitable Trust Fund is for the development and delivery of our Arts and Kindness in Schools programme, to allow us to extend this work into secondary schools/college settings, specifically in the Folkestone and Hythe District.

The Creative Estuary Fund is contributing to our 'Futures of Care' creative programme of work.

The Horsebridge Fund is for consultancy work which People United provided to the Horsebridge Arts Centre around their own organisation development following the Covid-19 pandemic.

The Co-op Community Fund is for the development and delivery of creative workshops for young people who missed out on opportunities to socialise and engage with their communities during the Covid-19 pandemic.

The KCC Arts Investment Fund is for the costs of freelance communications and digital expertise which supported both our core communications and our creative programme.

The KCC Build Back Better Fund is for equipment to enable us to expand the reach of our creative workshops with people in our communities who have been disadvantaged by the Covid-19 pandemic.

The KCC Strategic Recovery Fund via KCF is for the cost of freelance evaluation expertise, specifically to build a new People United Evaluation Framework.

The ACE Project Grants Fund is contributing to our 'Futures of Care' creative programme of work.

The Canterbury City Council Fund is for the development of our Kind Canterbury Project.

The Thinking Differently About the Arts Fund from Canterbury Christchurch University is for the development and delivery of our Arts and Kindness in Schools programme, to allow us to extend this work into secondary schools/college settings, specifically in the Sheppey District.

The Compton Verney Fund was for a 6-month artist commission developed and delivered in partnership with Compton Verney Art Gallery & Park. The commission explored the theme of "humour" and culminated in a new outdoor exhibition/art trail of eight sign-based pieces created by artist Foka Wolf.

(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2022

13. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	3,127	6,680	9,807
Current assets	30,483	123,239	153,722
Creditors due within one year	-	(5,564)	(5,564)
Total	33,610	124,355	157,965

Analysis of net assets between funds - prior year

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	-	7,858	7,858
Current assets	8,300	161,381	169,681
Creditors due within one year	-	(1,620)	(1,620)
Total	8,300	167,619	175,919

(A company limited by guarantee)

**Notes to the financial statements
For the year ended 31 March 2022**

14. Pension commitments

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £1,737 (2021 - £1,858).

15. Related party transactions

During the year, the Charity did not enter into any related party transactions.

In the previous year, M Amidu, a Trustee, received £80 for commissioning a creative piece for the Navigating with Kindness series.

PEOPLE UNITED

England & Wales - Charity number 1126729

Accounts

Registered number: 05905050
Charity number: 1126729

People United
(A company limited by guarantee)

Unaudited

Trustees' report and financial statements
for the year ended 31 March 2021

People United
(A company limited by guarantee)

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People United
(A company limited by guarantee)

**Reference and administrative details of the company, its Trustees and advisers
for the year ended 31 March 2021**

Trustees

M C Maxwell
S Moffitt, Chair
S Uberti Bona Blotto, Treasurer
E S Wilcox
M Amidu (resigned 3 December 2020)
M B Gregson
E H Flynn

Company registered number

05905050

Charity registered number

1126729

Registered office

Canterbury Innovation Centre
University of Kent
Canterbury
Kent
CT2 7FG

Company secretary

J McGuinness

Chief executive officer

J McGuinness

Independent examiner

Kreston Reeves LLP
Chartered Accountants
37 St Margaret's Street
Canterbury
Kent
CT1 2TU

People United
(A company limited by guarantee)

Trustees' report
for the year ended 31 March 2021

The Trustees present their annual report together with the financial statements of the company for the period 1 April 2020 to 31 March 2021. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objectives and activities

a. Policies and objectives

Founded in 2006, People United is a leading participatory arts organisation and an expert in arts and kindness. With a tradition of experimentation, innovation and research, our work uses the arts and creativity to encourage empathy and kindness.

Our vision is of thriving, creative society where people are kind to themselves, each other and the world.

We commission artists to create new participatory work, undertake place-based projects in communities and work with young people in a variety of settings including schools, community groups and youth clubs, focusing on the vital role arts and culture can play in growing a society which is kind and equitable. Based in Kent, many of our activities are local, but we also have a national reach.

People United uses the term kindness to mean consciously acting to benefit other people. We believe in the concept of "radical kindness", which is where kindness and associated behaviours have a crucial role to play in combating social fragmentation and in challenging existing structures and systems. The idea of encouraging kind intentions and behaviour is simple, but feels increasingly pertinent given the profound political, social and environmental pressures that individuals and communities face today, particularly in the wake of the COVID-19 global pandemic.

Our projects are underpinned by robust research and evaluation that demonstrates the need for and impact of our work. It also informs our future development and planning. Our research, supported by several universities, including our academic partner, the University of Kent, focuses on how the arts can create conditions for kindness by breaking down barriers between people, and promoting empathy and compassion through the mediators of emotions, learning, connections and values. To date we have published three research reports- *Arts & Kindness* in 2012, *Changing the World through Arts and Kindness* in 2017, and *Taking Care, The Art of Kindness* in 2019.

Over the 14 years we have built a significant body of academic evidence based on participatory arts projects involving over 20,000 participants and 100,000 audience members. By utilising and building on this evidence, our work leads to long term change for individuals, organisations and communities, and empowers people to join with others to find common ground and unity.

People United's charitable objects are:-

- To promote good citizenship for the public benefit by providing, developing and facilitating projects and programmes, in particular but not exclusively using the arts and sport, created to develop and increase social and emotional skills amongst children and adults so as to foster and encourage expressions of kindness, empathy and tolerance towards and amongst people within schools, organisations and the community generally.

People United
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2021

Objectives and activities (continued)

- To carry out for the public benefit research into the behaviours of kindness, empathy and tolerance and the values and actions relevant to them, including their potential to impact upon the behaviour of people as citizens and their dissemination of the useful results of that research. We believe that being kind to one another is fundamental to making the world a better place. From a neighbourly smile and a helping hand to ongoing ethical conduct and active altruism, kindness is demonstrated in many different ways. And whereas a lack of kindness breeds intolerance, injustice and inhumanity; kindness grows trust, friendship, and a common sense of community.

b. Activities for achieving objectives

People United develops and delivers projects that support community cohesion, volunteering and active citizenship. We use creative ideas to demonstrate and celebrate kindness and strengthen the positive connections between people. We are both practical and imaginative, encouraging experimentation and innovation and positioning ourselves as a catalyst for change.

In planning our objectives for the year, the Trustees have ensured that they have complied with the duty in s17 of the Charities Act 2011 and kept in mind the Charity Commission's guidance on public benefit.

Achievements and performance

a. Review of activities

In the financial year 2020-21 we continued and completed our programme of in-house operational reviews, including a significant piece of work to review People United's suite of 22 policies – which was driven by a desire to formalise a working culture that reflects our kind values and strategic aims. Collaborating closely with our Trustees, we refined all our existing policies and introduced a number of new ones, building a robust set of bespoke policies which are fit for purpose and better reflect the organisation's activities.

We also updated our standard terms and conditions of employment, building in flexibility and taking a care-based approach which is in keeping with People United's values as a kindness-led organisation and enables us to be more responsive to people's differing needs. As part of this, we introduced a new pay progression policy and pay scale (informed by sector comparators), which set the salary ranges for existing posts and also provided a structure for pay awards and evaluation of job content changes or new posts. As a small, funding-dependent charity, it was important to maintain a flexible approach to pay awards, putting affordability safeguards in place to ensure we do not over-commit the organisation. At the same time, the framework identifies a path of progression for employees and sees a positive culture change around transparency.

During the first year of the COVID-19 pandemic, it became essential to pivot our creative programme from face-to-face to online/digital. This accelerated our decision to commission the design and build of a new website, as our current site (which was developed over 7 years ago) was lacking essential functionality and accessibility – both of which impacted on our ability to use our digital presence as an effective gateway to our work and research, or as a creative tool. It also restricted our ability to monetise services (for example, via an online shop).

We commissioned MakeGood Design to take the project forward, choosing the micro-agency on the basis of value for money, skills, experience and design proposals, but also because their values and ethos aligned particularly well with our own. The new website launch is planned for June 2021.

People United
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2021

Achievements and performance (continued)

b. Summary of achievements and performance

People United is an Arts Council England National Portfolio Organisation (NPO). 2020-21 was the third year of our four-year NPO funding agreement. This funding agreement provides People United with essential core funding and enables us to make long term plans from a position of stability (including forging partnerships and making funding bids).

In March 2020, in response to the COVID-19 pandemic and its impact on the cultural sector, Arts Council England extended the current NPO programme by a further twelve months, ensuring funding for 2022-2023 (assuming we continue to satisfy the conditions of our grant agreement).

In 2020-21 we applied for and were successful in obtaining an extension to our previous 4-year grant agreement with the Paul Hamlyn Foundation, who awarded us a 1-year extension from their COVID-19 emergency response fund. We were also awarded government funds as part of the emergency COVID-19 small-business grant scheme distributed by Canterbury City Council.

In addition to our creative programme (see below), we were invited to facilitate a workshop on kind leadership for the University of Pennsylvania's Organisational Dynamics MSc. Our CEO and Project Manager developed an interactive, digital teaching session utilising our Navigating with Kindness toolkit, and delivered it online in November 2020. This is likely to become an ongoing relationship.

We were also invited to be part of a national group of organisations supporting Belong – the Cohesion and Integration Network - to develop a set of principles for embedding radical kindness in our lives and organisations. People United's CEO was also invited to speak at several events and forums, including the first KindFest, an online, not-for-profit event held on World Kindness Day and attended by over 5000 people.

c. Key Creative Highlights

Kind Canterbury

Kind Canterbury ran from April 2020 and was one of our first creative responses to Covid-19. We commissioned People United associate artist Nova Marshall to develop an artwork in collaboration with local residents and businesses, reflecting the kindness they had seen or experienced in a time of crisis. The resulting textile piece, along with projected images of 100 individual public contributions, was installed as part of the Beaneys Museum of You exhibition throughout October 2020. A section of the piece was recreated on a large vinyl, displayed in Canterbury city centre, commissioned by Canterbury Business Improvement District (BID).

Kind Places & Spaces

Our Kind Places & Spaces project asked artists to explore the positive impact that art and design can have in community spaces, investigating how creative interventions could spread positive messages, bring people together and encourage communities to think or behave in a pro-social way in a pandemic/post-pandemic world. The designs responded to social distancing restrictions, but also explored how public areas could be reframed or reimaged at a time when our relationship with shared spaces was becoming more complex.

The six micro-commissions ranged from Bernadette Russell's hopeful homemade billboards to Ella Heather Moore's soaring architectural seating structure; from Amanda Moore's downloadable toolkit for 'do it yourself' street markings that play with the choreography of people's socially distanced movement to Rob Young's Shop of Kindness, where voluntary acts of generosity could be traded like goods; from Neelam and Adrian Saredia-Brayley's Kindfulness Space, which incorporated soundscapes, poetry and meditation into public waiting areas, to Jemma Channing's playful Kindness Dispenser, which offered tokens printed with acts of kindness for the recipient to complete.

Navigating with Kindness

Navigating with Kindness was a series of commissioned reflections and observations, published online, on a weekly or twice weekly basis, throughout the first lockdown (March – June 2020). We invited a range of people to share their experiences, thoughts and challenges by responding to one of our Navigating with Kindness cards, using the prompt on the card to reflect, respond, question or comment on the COVID-19 situation as it unfolded.

Trustees' report (continued)
for the year ended 31 March 2021

Achievements and performance (continued)

The response could be an artwork, blog, sound piece, or whatever felt appropriate. We hoped that these pieces might encourage others to reflect, to find focus or to feel more grounded at a time of collective fear and uncertainty. Contributors included Alan Lane, Tom Andrews, Sue Mayo, Maria Amidu, Gurminder Sandher, Julie Van de Vyver, Symone Crouchman, Ben Thurman, the young people of Newington's Chill Club and Brownie, Alyssa – a self-proclaimed "ninja of kindness".

As part of this project, we partnered Tate for Mental Health Awareness Week, pairing quotes from the Navigating with Kindness blogs to artworks in their collection and encouraging public response through social media. Our organic impressions on Twitter increased by 135% that week, and on Instagram by over 3,000. Tate also had a huge direct response – for example, a single post reached around 500,000 people, with over 36,000 interactions.

Steampunk Bob's Videogram Express

This was a collaborative intergenerational project with the Cares Family, who support and connect older people experiencing isolation. Created to respond to the impact of social distancing and shielding, Videogram Express was led by artist, Bob Karper, who curated an exchange of questions, answers and advice-sharing between a group of primary-aged children of key workers and older people living in London and Liverpool. Its intention was to generate feelings of warmth and connectedness and build an understanding of how lockdown was being experienced by others. The Cares Family were so pleased with the videos that they created their own short film, with the help of People United, celebrating both the project and their work. This film features on their website and social media pages.

Recognition for People United's COVID-19 programme

Our Covid-19 programme was selected for inclusion in the Catalogue of Collaborative Change, a partnership between **The London School of Architecture**, **ft'work**, **The London Festival of Architecture** and **The Future Fox**, who came together to curate an international selection of collaborative 'exemplar' projects that emerged during lockdown. Their citation read, "Your initiative, that collaborates across artists, charities and community, is exemplary and represents best practice in collaborative working for social impact".

The programme also won an Achates Philanthropy Award Bursary which paid for two workshop sessions with an Achates Ambassador. We requested to work with Suzanne Alleyne, a cultural thinker working at the intersection of academic research, culture and business. We asked for the focus of our award to be "creating and embedding an organisational climate in which diversity can thrive". The bursary workshops took place in February and were followed up with a session at the Board Away Day in March 2021. We plan to undertake further organisational development work with Suzanne in 2021-22.

Commissioned work:

Compton Verney Commission: Humour

Compton Verney Art Gallery and Park commissioned People United to create and manage a project to welcome visitor back into their gardens when they opened up after the first lockdown (and prior to re-opening of the house). They particularly wanted to encourage visits from new, more diverse and younger audiences.

The commission was produced by artist Chloe Osbourne and explored how humour can positively effect emotions and behaviour. It involved the online gathering of jokes and funny stories from local people at The Laughter Café, hosted by comedian and artist Janice Connelly (aka Barbara Nice), and culminated in The Open Arms, an outdoor exhibition/art trail of eight sign-based pieces created by Foka Wolf, an anonymous Birmingham-based urban artist. The art trail was installed in the grounds of Compton Verney between 22 September and 20 October 2020 and was seen by 21,000 visitors. Many of the visitors had not been to Compton Verney before and said they had come specifically to see Foka Wolf's work.

The art attracted national attention and featured in Time Out, Metro, Evening Standard and the BBC as well as receiving extensive local coverage.

Trustees' report (continued)
for the year ended 31 March 2021

Achievements and performance (continued)

d. Response to the COVID-19 pandemic and future planning

As we headed into the 2020-21 financial year, the COVID-19 pandemic and associated nation-wide lockdowns were having an immediate and significant impact on the country and the creative sector. People United began planning for the crisis well before lockdown, assessing risk and focussing on short term stabilisation, for example by reforecasting budgets, identifying savings, freezing recruitment and introducing new spending controls.

Many of our targeted funders closed programmes and diverted funds to the frontline crisis, so the Trustees released £35K from our reserve bank account to support the continuation of the creative programme. We then quickly moved to delivering and developing an interim programme, supporting artists and practitioners wherever possible and signposting other's resources and creative activities.

Building on this early planning, we were then able to pivot our normal delivery and fundraising activities, initially by repurposing/redesigning elements of our existing programme and moving it online, and then by devising new digital projects, keeping our focus on continuing to connect with the community and the sector. Some funded projects in schools had to be postponed due to social distancing guidelines, so we agreed new timetables for delivery and carried funds forward into the next year.

Staff health and wellbeing was (and still is) carefully considered throughout the pandemic. In line with government guidance, all staff have been successfully working from home since the middle of March 2020, with occasional days in the office when absolutely necessary. We have ensured that the team have the equipment they need to home-work efficiently and safely and that they have regular contact with each other through daily catch-ups via video calls using Microsoft Teams. Covid-19 safety measures, which are regularly reviewed and monitored, were put in place throughout the Canterbury Innovation Centre and in the People United office.

As restrictions ease, we are planning a phased return to the office in 2021-22, and have committed to reviewing our office-based working practices with the intention of introducing a blended or 'hybrid' approach to flexible working.

e. Governance and Finance

During the financial year 2020-21, one Trustee, Maria Amidu, stepped down. The Trustees continued to steer the charity, utilising their wealth of experience and knowledge, providing guidance, continuity and direction under the strong leadership of Chair, Steve Moffitt. Communication between the Board and the Chief Executive was regular and frequent, with regular scheduled 1-1s taking place by phone/online meeting.

The Board continued to meet each quarter for regular Board meetings, including a full-day Away Day for all staff and Trustees in March 2021, which took place on Microsoft Teams as we were unable to meet in person due to the COVID-19 pandemic.

As standard, the Creative Programmes Producer and Business & Development Manager now attend all Board meetings, which has deepened the strategic relationship of the Board further with members of the People United team. Looking forward, it is the intention of the Board and Chief Executive to expand the board and appoint a further 4 new trustees during 2021-22.

During the initial months of the 'lockdown' period (which began in March 2020 and continued into 2020-21), the board met on a more regular basis, often fortnightly, to ensure that the team had their full support in assessing risk, deciding and implementing changes to budget and programme, and generally steering the organisation through this uncertain period. The CEO and Chair had weekly conversations during this period.

Careful financial planning, innovative and responsive programme development, together with ongoing support from Arts Council England and Paul Hamlyn Foundation, enabled us to weather the storms of 2020-21 and look forward to 2021-22 with a strong, sustainable and funded programme of work.

People United
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2021

Achievements and performance (continued)

People United has completed the financial year in a strong and stable position. Our positive balance sheet at the end of the year has increased in line with expectations from £130,234 in 2019/20 to £175,919 in 2020/21, with our free reserves at £117,619.

f. Staff and colleagues

We reviewed and restructured the shape of the core team in 2020-21, taking into account the evolving needs of People United. The new structure represents our increasingly collaborative approach, with broader delegation of key responsibilities across the team. It also reflects the growing skills and experience of team members. The process was consultative from beginning to end, involving staff and trustees. Three posts were deleted, and three new posts created. These are:

Business and Development Manager (filled by our former Head of Operations).

Creative Programmes Producer (replacing the Head of Creative Programmes role and successfully recruited to in October 2020).

Project Manager, Creative Programmes (filled by our former Creative Programmes Coordinator).

The roles of **CEO** and **Administrative Assistant** remain unchanged.

We sustained our long-term working relationship with our Development and Fundraising Consultant, as well as with our pool of creative, research and support associates. We also progressed plans to create a panel of People United expert advisors in 2021-22.

We continued our long-standing research partnership with colleagues from the University of Kent's School of Psychology including Professor Dominic Abrams (an international expert on pro-social behaviour and the Director of the University's Centre for the study of Group Processes) and our ESRC-funded PhD student Shazza Ali. We also forged new relationships with other academic researchers including Dr Ali Body (University of Kent) and Professor Robin Banerjee (University of Sussex).

g. Support

People United is extremely grateful for the continued generosity of Bristows LLP who provide the charity with pro-bono support. Our thanks also go to Kreston Reeves (our accountants) who support the charity each year, and to the East Kent Spatial Development Company (Canterbury Innovation Centre) where our office is based.

We are enormously thankful for the support from all our funders who help us to deliver our mission to create a more kind and caring society through the arts, by enabling us to plan with confidence, increase our reach and impact, and undertake and share research. We are particularly grateful to Arts Council England, the Paul Hamlyn Foundation, Kent County Council and Canterbury City Council for their long-standing and continued support.

Our thanks also go to all our project partners and participants.

People United
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2021

Financial review

a. Going concern

Careful planning and sound financial management have continued to counter the impact of the global pandemic on the organisation. Successful fundraising and the targeted use of a portion of our reserves is enabling us to deliver a strong creative programme this year and provides the foundation for a 2022-23 draft budget that supports our ambitions to deliver an impactful programme of creative work and to continue with our schedule of organisational development and improvement.

b. Reserves policy

The Trustees aim to hold unrestricted reserves equivalent to 6 months core overhead expenditure and sufficient to complete all in-progress projects. The current level of unrestricted general reserves is £117,619 (equivalent to 10 months). This is a positive figure, but the funding context remains fluid and small organisations are particularly vulnerable.

Structure, governance and management

a. Constitution

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association

The company is constituted under a Memorandum of Association and is a registered charity number 1126729.

b. Methods of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

People United
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2021

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on
09.12.2021

and signed on their behalf by:



S Moffitt, Chair

People United
(A company limited by guarantee)

Independent examiner's report
for the year ended 31 March 2021

Independent examiner's report to the Trustees of People United ('the company')

I report to the charity Trustees on my examination of the accounts of the company for the year ended 31 March 2021.

Responsibilities and basis of report

As the Trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

Signed:



Dated: 9 December 2021

J C Williamson FCA

Kreston Reeves LLP

Canterbury

People United
(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account)
for the year ended 31 March 2021

	Note	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	3	-	198,449	198,449	202,877
Charitable activities	4	9,900	1,834	11,734	8,722
Investments	5	-	528	528	600
Total income		9,900	200,811	210,711	212,199
Expenditure on:					
Charitable activities	6	13,600	151,426	165,026	215,999
Total expenditure		13,600	151,426	165,026	215,999
Net movement in funds		(3,700)	49,385	45,685	(3,800)
Reconciliation of funds:					
Total funds brought forward		12,000	118,234	130,234	134,034
Net movement in funds		(3,700)	49,385	45,685	(3,800)
Total funds carried forward		8,300	167,619	175,919	130,234

The notes on pages 13 to 23 form part of these financial statements.

People United
(A company limited by guarantee)
Registered number: 05905050

Balance sheet
as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	9	<u>7,858</u>	<u>4,415</u>
		7,858	4,415
Current assets			
Debtors	10	208	1,000
Cash at bank and in hand		<u>169,473</u>	<u>126,361</u>
		169,681	127,361
Creditors: amounts falling due within one year	11	<u>(1,620)</u>	<u>(1,542)</u>
Net current assets		168,061	125,819
Net assets		<u>175,919</u>	<u>130,234</u>
Charity funds			
Restricted funds	12	8,300	12,000
Unrestricted funds	12	<u>167,619</u>	<u>118,234</u>
Total funds		<u>175,919</u>	<u>130,234</u>

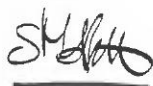
The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on
09.12.2021 and signed on their behalf by:



S Moffitt, Chair

The notes on pages 13 to 23 form part of these financial statements.

People United
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2021

1. General information

People United is a company limited by guarantee incorporated in England and Wales. The address of the registered office is Canterbury Innovation Centre, University of Kent, Canterbury, Kent CT2 7FG. Details of the principal activities are included in the Trustees' Report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

People United meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The Trustees have considered the charity's level of reserves, future incoming resources and cashflows in light of the worldwide COVID-19 pandemic. With the support of funders and through good management and planning of the charity's finances, they have concluded that there are sufficient funds to enable the charity to continue its operations for the foreseeable future. Therefore, the accounts have been prepared on a going concern basis.

2.3 Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

2.4 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Notes to the financial statements
for the year ended 31 March 2021

2. Accounting policies (continued)

2.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Fixtures and fittings	- 15% reducing balance
Computer equipment	- 15% reducing balance

The carrying values of tangible fixed assets are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable

2.8 Operating leases

Rentals under operating leases are charged to the Statement of financial activities incorporating income and expenditure account on a straight line basis over the lease term.

2.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

People United
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2021

2. Accounting policies (continued)

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.12 Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.13 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

2.14 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

People United
(A company limited by guarantee)

**Notes to the financial statements
for the year ended 31 March 2021**

3. Income from donations and legacies

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	-	1,149	1,149	276
Grants	-	197,300	197,300	202,601
	-	198,449	198,449	202,877
Total 2020	68,547	134,330	202,877	

In addition to the figures quoted above, People United has been active in sourcing in-kind and donated services to enable us to deliver our mission as economically as possible. Even in what has been an extremely difficult year, we have received an estimated £11,000 worth of support donated from a variety of sources including receiving charitable rates for goods and services and a mix of professional advice.

4. Income from charitable activities

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Consultancy	-	1,458	1,458	1,600
Partnership income	9,900	-	9,900	5,611
Sales	-	376	376	1,511
	9,900	1,834	11,734	8,722
Total 2020	4,297	4,425	8,722	

5. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Bank interest	528	528	600
Total 2020	600	600	

People United
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2021

6. Charitable Activities

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Advertising and marketing	-	7,705	7,705	4,560
Artists fees	7,120	4,140	11,260	9,150
Computer expenses	-	5,217	5,217	1,286
Conferences and events	-	-	-	7,024
Consultancy	260	-	260	15,356
Depreciation	-	1,332	1,332	843
Employer's national insurance	-	5,933	5,933	9,765
Fundraising costs	-	216	216	-
General office expenses	-	1,495	1,495	928
Hotels, travel and subsistence	130	77	207	6,201
Independent examiner's fees	-	1,698	1,698	1,662
Insurance	-	612	612	578
Loss on disposal of fixed assets	-	-	-	361
Materials	-	75	75	2,925
Partnership expenditure	-	-	-	1,200
Pension contributions	-	1,858	1,858	2,210
Printing, postage and stationery	10	142	152	2,555
Producer fees	2,500	888	3,388	9,284
Rent	-	8,026	8,026	11,504
Research	-	-	-	14,750
Subscriptions	-	-	-	66
Sundry expenses	-	1,162	1,162	2,828
Telephone and internet	-	419	419	3,050
Utilities	-	759	759	188
Venue hire	-	-	-	207
Wages and salaries	3,580	109,672	113,252	107,518
	13,600	151,426	165,026	215,999
Total 2020	69,172	146,827	215,999	

People United
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2021

7. Staff costs

	2021	2020
	£	£
Wages and salaries	113,252	107,518
Social security costs	5,933	9,765
Contribution to defined contribution pension schemes	1,858	2,210
	121,043	119,493

The average number of persons employed by the company during the year was as follows:

	2021	2020
	No.	No.
	5	5

No employee received remuneration amounting to more than £60,000 in either year.

Remuneration paid to Key Management Personnel during the period was £39,313 (2020: £36,843)

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £NIL).

People United
(A company limited by guarantee)

**Notes to the financial statements
for the year ended 31 March 2021**

9. Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation			
At 1 April 2020	955	5,044	5,999
Additions	4,260	515	4,775
At 31 March 2021	<u>5,215</u>	<u>5,559</u>	<u>10,774</u>
Depreciation			
At 1 April 2020	773	811	1,584
Charge for the year	666	666	1,332
At 31 March 2021	<u>1,439</u>	<u>1,477</u>	<u>2,916</u>
Net book value			
At 31 March 2021	<u>3,776</u>	<u>4,082</u>	<u>7,858</u>
At 31 March 2020	<u>182</u>	<u>4,233</u>	<u>4,415</u>

10. Debtors

	2021 £	2020 £
Due within one year		
Trade debtors	208	-
Grants receivable	-	1,000
	<u>208</u>	<u>1,000</u>

11. Creditors: Amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	<u>1,620</u>	<u>1,542</u>

People United
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2021

12. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Incoming resources £	Expenditure £	Balance at 31 March 2021 £
Unrestricted funds				
Designated funds				
Paul Hamlyn Foundation	-	60,000	(30,000)	30,000
Organisational Development Fund	20,000	-	-	20,000
	<u>20,000</u>	<u>60,000</u>	<u>(30,000)</u>	<u>50,000</u>
General funds				
General Funds (reserves)	98,234	140,811	(121,426)	117,619
Total Unrestricted funds	<u>118,234</u>	<u>200,811</u>	<u>(151,426)</u>	<u>167,619</u>
Restricted funds				
Roger De Haan Charitable Trust Fund	8,300	-	-	8,300
Canterbury City Council Fund	1,700	-	(1,700)	-
Thinking Differently About the Arts Fund	2,000	-	(2,000)	-
Compton Verney Fund	-	9,900	(9,900)	-
	<u>12,000</u>	<u>9,900</u>	<u>(13,600)</u>	<u>8,300</u>
Total of funds	<u>130,234</u>	<u>210,711</u>	<u>(165,026)</u>	<u>175,919</u>

People United
(A company limited by guarantee)

**Notes to the financial statements
for the year ended 31 March 2021**

12. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2019 £	Incoming resources £	Expenditure £	Balance at 31 March 2020 £
Unrestricted funds				
Designated funds				
Paul Hamlyn Foundation	-	40,000	(40,000)	-
Organisational Development Fund	20,000	-	-	20,000
	<u>20,000</u>	<u>40,000</u>	<u>(40,000)</u>	<u>20,000</u>
General funds				
General Funds (reserves)	105,706	99,355	(106,827)	98,234
Total Unrestricted funds	<u>125,706</u>	<u>-</u>	<u>(146,827)</u>	<u>118,234</u>
Restricted funds				
ACE Uplift Fund	6,030	43,547	(49,577)	-
Scouting For Kindness Fund	2,298	-	(2,298)	-
Martello Fund	-	5,000	(5,000)	-
Kent County Council Fund	-	10,000	(10,000)	-
Home Legacy Fund	-	1,947	(1,947)	-
Philharmonica Orchestra Fund	-	350	(350)	-
Roger De Haan Charitable Trust Fund	-	8,300	-	8,300
Canterbury City Council Fund	-	1,700	-	1,700
Thinking Differently About the Arts Fund	-	2,000	-	2,000
	<u>8,328</u>	<u>72,844</u>	<u>(69,172)</u>	<u>12,000</u>
Total of funds	<u><u>134,034</u></u>	<u><u>72,844</u></u>	<u><u>(215,999)</u></u>	<u><u>130,234</u></u>

Notes to the financial statements
for the year ended 31 March 2021

Statement of funds (continued)

The Paul Hamlyn Foundation Fund is for the development of our participatory work, creating a resource around our methodology, sharing our work and supporting core costs (salaries).

The Organisational Development Fund has been set aside to support organisational development.

The ACE Uplift Fund is to support increased community engagement, organisational capacity and a programme of research activity, including conferences and mentoring. In light of the Covid-19 pandemic, the Arts Council have decided to make the uplift grant for 2020/21 unrestricted to better support the charity.

The Scouting for Kindness Fund is for research and development work conducted by People United to assess the potential of creating a national 'Scouting for Kindness' badge, building on the success with the Girlguiding badge (618 young people across 24 international groups achieved our Girlguiding badge in 2018/19). This work was funded by a Canterbury City Council innovation grant of £3,000.

The Martello Fund is for the development and delivery of our new Arts and Kindness training programme.

The Canterbury City Council Fund is for the development of our Kind Canterbury Project.

The Roger De Haan Charitable Trust Fund is for the development and delivery of our Arts and Kindness in Schools programme, to allow us to extend this work into secondary schools/college settings, specifically in the Folkestone and Hythe District.

The Thinking Differently About the Arts Fund from Canterbury Christchurch University is for the development and delivery of our Arts and Kindness in Schools programme, to allow us to extend this work into secondary schools/college settings, specifically in the Sheppey District.

The Kent County Council Fund is a fund for the development and production of our "Navigating with Kindness" toolkit and for the delivery of a Symposium to launch our third research report and hold a national conversation about our Arts and Kindness methodology.

The Home Legacy Fund from Ashford Borough Council and the Diocese of Canterbury are for the development and delivery of legacy work for our 2018/19 commission "Home".

The Philharmonica Orchestra Fund is for the delivery of a one-day "Kind Planets" family workshop in Canterbury as part of the orchestra's residency at the Marlowe Theatre.

The Compton Verney Fund was for a 6-month artist commission developed and delivered in partnership with Compton Verney Art Gallery & Park. The commission explored the theme of "humour" and culminated in a new outdoor exhibition/art trail of eight sign-based pieces created by artist Foka Wolf.

People United
(A company limited by guarantee)

**Notes to the financial statements
for the year ended 31 March 2021**

13. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	-	7,858	7,858
Current assets	8,300	161,381	169,681
Creditors due within one year	-	(1,620)	(1,620)
Total	8,300	167,619	175,919

Analysis of net assets between funds - prior year

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	-	4,415	4,415
Current assets	12,000	115,361	127,361
Creditors due within one year	-	(1,542)	(1,542)
Total	12,000	118,234	130,234

14. Pension commitments

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £1,858 (2020 - £2,210).

15. Related party transactions

During the year, Maria Amidu, a Trustee, received £80 for commissioning a creative piece for the Navigating with Kindness series.

In the previous year, Liz Flynn, a Trustee, received £250 for a consultant fee to act as a Team leader for the work undertaken at Cheriton Lights Festival.

There were no other related party transactions.