

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:

V Synmoie

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		<u>63,416</u>	<u>116,186</u>
Total net assets		<u>64,448</u>	<u>119,083</u>
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		<u>64,448</u>	<u>119,083</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:

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><u>158</u></u>	<u><u>874</u></u>	<u><u>1,032</u></u>
At 31 March 2024	<u><u>422</u></u>	<u><u>2,475</u></u>	<u><u>2,897</u></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><u>7,358</u></u>	<u><u>3,808</u></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
	<u>7,750</u>	<u>22,986</u>	<u>(13,355)</u>	<u>17,381</u>
Total of funds	<u>94,907</u>	<u>243,535</u>	<u>(219,359)</u>	<u>119,083</u>

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.