

UNITAS

England & Wales · Charity number 1133286

Details

Status	Registered
Legal form	Charitable company
Company number	06739988
Registered	2009-12-14
Register	View on the Charity Commission register

Contact

Address	Unitas Diamond House Vulcan Road North Norwich NR6 6AQ
Phone	01603570365
Email	emma.hannant@unitas.uk.net
Website	www.unitas.uk.net

Activities

Objects: TO ACT AS A RESOURCE FOR PEOPLE, IN PARTICULAR BUT NOT LIMITED TO YOUNG PEOPLE, IN THEUK AND WORLD-WIDE BY PROVIDING ADVICE AND ASSISTANCE AND ORGANISING PROGRAMMES OFPHYSICAL, EDUCATIONAL AND OTHER ACTIVITIES AS A MEANS OF:(A) ADVANCING IN LIFE AND HELPING YOUNG PEOPLE BY DEVELOPING THEIR SKILLS,CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY ASINDEPENDENT, MATURE AND RESPONSIBLE INDIVIDUALS;(B) ADVANCING EDUCATION;(C) RELIEVING UNEMPLOYMENT;(D) PROVIDING RECREATIONAL AND LEISURE TIME ACTIVITY IN THE INTERESTS OF SOCIALWELFARE FOR PEOPLE LIVING IN THE AREA OF BENEFIT WHO HAVE NEED BY REASON OFTHEIR YOUTH, AGE, INFIRMITY OR DISABILITY, POVERTY OR SOCIAL AND ECONOMICCIRCUMSTANCES WITH A VIEW TO IMPROVING THE CONDITIONS OF LIFE OF SUCH PERSONS.

Activities: Unitas is a national charity to act as a resource for people, in particular but not limited to young people. Unitas intends to achieve its objectives by working in collaboration with other organisations to deliver educational services. Unitas will maintain quality of delivery through products and services being devised and refined according to the best available evidence being a priority.

Classification

- **How:** Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** THE UK AND WORLD-WIDE
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£943,197	£692,740	£505,523	5
2024-03-31	£616,225	£947,563	£255,066	4
2023-03-31	£1,175,305	£1,146,617	£586,404	7
2022-03-31	£1,742,230	£1,560,211	£557,716	7
2021-03-31	£1,582,239	£1,481,568	£375,697	8

Trustees

Name	Role	Appointed
Charles Robert Mason Allen		2023-05-15
PHIL CLAPP		
Paul Michael Wright		2023-05-15

UNITAS

England & Wales - Charity number 1133286

Accounts

UNITAS
(A company limited by guarantee)

UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

UNITAS
(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the company, its Trustees and advisers	1
Trustees' report	2 - 7
Independent examiner's report	8 - 9
Statement of financial activities	10
Balance sheet	11 - 12
Statement of cash flows	12
Notes to the financial statements	13 - 28

UNITAS
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2025**

Trustees	Philip Clapp, Chair Erica Crump Charles Allen Paul Wright
Company registered number	06739988
Charity registered number	1133286
Registered office	Diamond House Vulcan Road North Norwich NR6 6AQ
Chief executive officer	Jayne Cowley (resigned 31 August 2025) Emma Hannant (appointed 31 August 2025)
Accountants	Larking Gowen LLP Chartered Accountants 1st Floor, Prospect House Rouen Road Norwich NR1 1RE
Bankers	The Co-Operative Bank PLC PO Box 250 Skelmersdale

UNITAS
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

For the year ended 31 March 2025 the Board of Trustees present their annual report together with the audited financial statements of the group and the company for the year 1 April 2024 to 31 March 2025. 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).

Since the company and the group 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.

At the date of this report, the Trustees are satisfied that items highlighted for progress in the Strategic Plan 2024-2026 are underway.

Objectives and activities

a. Policies and objectives

Unitas is a company limited by guarantee and a registered charity.

Its purpose is set out in the Memorandum of Association, as amended in 2017:

To act as a resource for people, in particular but not limited to young people, in the UK and worldwide by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:

- helping young people advance in life by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
- advancing education;
- relieving unemployment;
- providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons.

Unitas intends to achieve its objects by working in collaboration with other organisations to deliver products and services. Unitas will maintain quality of delivery through products and services being devised and refined according to the best available evidence, and with constant improvement and innovation being a priority for the organisation.

UNITAS
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Objectives and activities (continued)

b. Strategies for achieving objectives

The current two-year strategic plan sets out the priorities for 2024-2026 to ensure Unitas achieves its objectives. In the final phase of the plan Unitas is working towards its prestigious level 7 Masters Youth Justice qualification. This will complete the youth justice journey from Level 4 Certification of Higher Education to Masters level 7 within youth justice, offering those both in secure and community settings a comprehensive route through progression education. Unitas has continued its focus on effective sales encompassing new markets, alongside exploration of new opportunities. Through current and new courses, Unitas will continue to support its key objective of the professionalisation of youth justice both in the community and in the secure estate.

Unitas continues to work with other industry bodies to launch the Youth Justice institute, which will focus on supporting the professional learning and workforce development of those in the youth justice system in line with the Youth Justice Framework. This institute will utilise panel members from a broad range of youth justice practices along with academics to develop cohesion in the youth justice workforce and its practitioners.

c. Activities undertaken to achieve objectives

All activities undertaken by Unitas during the year 2024-2025 have sought to further its charitable purposes for the public benefit. We adopt varied approaches to engaging young people and seek to support those staff who work to engage children.

Principal charitable activities during this period conducted by Unitas have included:

- Delivery of the Foundation Degree in Criminal Justice (FDCJ) to the adult secure estate;
- Delivery of Effective Practice Awards (EPAs) in Diversion, Desistance, Trauma Informed Practice & Child First as part of collaborative working with the Youth Justice Board of England & Wales (YJB);
- Delivery of the Youth Justice Effective Practice Certificate (YJEPC);
- Delivery of the Foundation Degree in Youth Justice (FDYJ);
- Delivery to BA Hons level in Social Policy, Management & Coaching and Youth Justice;
- Delivery to BA Hons level in Crime, Criminology and Criminal Justice (CCCJ);
- Delivery of the Youth Justice Practitioner Apprenticeship (YJPA);
- Delivery of Coaching for Distance Learning to Learning Coaches working with Unitas;
- Research and evaluation which informs our continuing activities

The Trustees have complied with the duty in the Charities Act 2006 to have due regard to the public benefit guidance published by the Commission. Unitas works with children and practitioners from all backgrounds - economic status, gender, ethnicity, race, religion or disability do not form part of any assessment processes. Our activities listed below illustrate how the charity provides public benefit.

Unitas is an equal opportunity organisation, with disability confident employer status which is committed to working in a manner that is free from any form of discrimination on the grounds of age, disability, gender reassignment, marital/civil partnership status, pregnancy, race, religion or belief, sex and sexual orientation.

UNITAS
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

a. Review of activities

Our objects were principally achieved through the programmes and services listed below. The main achievements and performance of Unitas during the year have included management of:

The Foundation Degree in Youth Justice (FDYJ), validated by the University of Suffolk continued into its eighth year with two new cohorts commencing and students from Cohort 12 and 13 completing their qualification this year, graduating in October 2025.

In addition, Cohorts 10 and 11 of the BA in Social Policy completed, with cohort 12 and 13 now underway.

Managing and Coaching in Youth Justice (MCYJ) is currently paused for new intake whilst it is reviewed and brought up to date.

The Youth Justice Effective Practice Certificate (YJEPC) is now on Cohort 36 in its thirteenth year of successful delivery, offering four entry points to provide learning ?exibility to students and their sponsors.

Cohort 13 of the independent Research Module (IRM) is underway with these students due to graduate with full BA Hons in October 2026.

Research and evaluation activities continue through rigorous evaluation of our programmes and development of additional research projects.

We are in the final stages of preparation to launch of our MA Youth Justice and Relational Practice short course which will go live in our 25/26 financial year.

b. Factors relevant to achieve objectives

The past 12 months have continued to see uncertainty in the general business market, but particularly with the Youth Justice Board review, where we have been impacted through services remaining unclear of their training focus and subsequent budgets.

In addition to this, the Skills England plan for a skills levy has created a decrease in momentum for Youth Justice Services to utilise their own levy whilst learning and development teams await the Skill England plans.

Unitas is working with youth justice services to dispel the myths around the use of their levy as it currently stands and we endeavour to onboard more apprentices over the coming months. Unitas is proud to have the first completer of the Youth Justice Practice Apprenticeship, passing with a distinction. This learner is set to take up our BA (Hons) route using our unique pathway directly into a level 6 qualification through the application of recognised prior learning for the apprenticeship. 2025/26 will see a full suite of level 4 to level 7 academic qualifications which will continue our bid to professionalise the workforce within youth justice.

UNITAS
(A company limited by guarantee)

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 company 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. Review

The year saw a surplus of £250,457 (2024: deficit of £331,338). This has been achieved through a combination of sales revenue and the release of funding from the completion of a commercial award.

c. Reserves policy

Unrestricted reserves at 31 March 2025 were £515,523 (2024: £255,066). We have a target of £250,000, equating to 6 months' worth of central costs and investment funds of £40,000. We are comfortably above our reserves target and will continue to monitor this to ensure good financial stewardship.

d. Material investments policy

Unitas does not hold any investments, cash is held in UK bank accounts.

e. Principal funding

Income is largely derived from sales of courses, with less dependency on grant funding consistent with our strategic plan.

Structure, governance and management

a. Constitution

Unitas is a charitable company limited by guarantee, incorporated as a company in England and Wales in November 2008 and registered as a charity in December 2009. The company was established under a Memorandum of Association which established its objects and its powers as a charitable company, and it is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

b. Methods of appointment or election of Trustees

The Trustees are the members of the company. According to the Articles of Association Trustees are appointed by a resolution of Trustees. When seeking candidates for appointment, the Trustees will take into account any gaps in relevant skills and knowledge required in the governance of the charity.

c. Policies adopted for the induction and training of Trustees

Reviewed annually in the following circumstances, new Trustees, significant external policy developments, Charity Commission requirements and other priorities highlighted by the Trustees.

UNITAS
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management (continued)

d. Pay policy for senior staff

The CEO is subject to an annual pay review carried out by the Trustees.

e. Organisational structure and decision-making policies

The Trustees bring to the board of Unitas their belief in the importance of all people being able to develop their skills and access education. They collectively bring knowledge and experience gained from working across a range of professional environments. Each Trustee also brings business skills and experience of working in the public sector, the arts and with young people, which support the work of Unitas. Trustees have been provided with induction and training as to their role and responsibilities and have continuing access to information and advice services provided by the organisation's auditors and legal advisers.

Full meetings of Trustees are held quarterly. At each meeting Trustees consider written and verbal reports on current and planned activities, finance, fundraising and risks. The Trustees consider the major risks to which the organisation is exposed at each quarterly meeting, and strategies are adopted to mitigate these risks as far as possible. Staff from Unitas attend these meetings to ensure Trustees are fully briefed and can be provided with additional information as required by the Trustees.

Day-to-day responsibility for operations and the successful functioning of the organisation is delegated to the Chief Executive, who is responsible for ensuring that the charity delivers the objects specified and meets targets set by the Strategic Plan and annual Business Plan as approved by the Trustees.

Expenditure on any single item in excess of £20,000 must be referred to the Trustees for authorisation. The Trustees are responsible for setting the pay and remuneration of the charity's key management personnel. This is reviewed on an annual basis.

f. Risk management

The Trustees have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company. The economic climate poses a risk in terms of local authority spending freezes, however, Unitas is able to mitigate this risk through its increased spread of course income, namely through its academic pathway and the apprenticeship which is levy funded. Apprenticeships are considered a risk mainly due to the complex requirements of Ofsted and the Department for Education (DfE). Unitas maintains its risk register annually to ensure it is aware of, and able to prepare for, and adverse situations. AI has been a new addition in respect of student use of and a review of academic procedure is currently underway.

The trustees are satisfied that systems and procedures are in place to mitigate our exposure from threats such as cybercrime and fraud through the use of 2FA programmes and secure internal storage provided through our IT service contract.

g. Environmental, Social and Governance

Unitas has considered its impact on the environment and has sought to move to recyclable packaging, cardboard pens and the removal of unnecessary plastics from its student packs. We are working with local suppliers to ensure our carbon footprint is reduced and will continue to address this over the coming years. As a business Unitas remains mindful of its social awareness and as such has worked to achieve Disability Confident Employer status.

UNITAS
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Plans for future periods

The primary focus is marketing the suite of courses, including the upcoming level 7 MA, that Unitas now offers to a wider audience, continuing to focus on professional development of those practitioners working in youth justice, the juvenile, and adult estates while exploring other Higher Education markets. This will be achieved by a targeted digital campaign marketing the new and existing products to increase sales and by developing our digital resources still further.

We are investigating foreign territory to deliver our programmes as are working with the Department for Business and Trade to implement this. We continue to work with a national events agency to promote our criminology course, whilst developing with them, criminology short courses.

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;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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:


.....

Philip Clapp
Chair of Trustees
Date: 31st October 2025

UNITAS
(A company limited by guarantee)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2025**

Independent examiner's report to the Trustees of Unitas ('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

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of (enter body here), which is one of the listed bodies.

I have completed my examination. I confirm that no matters, other than those fully detailed below, have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Emphasis of Matter

I draw attention to Note 3 of the financial statements, which describes the basis of assessing carrying values for intangible assets, particularly the training materials developed by the charity. The carrying value of these assets relies on an assessment of recoverability that is based on the estimates of future student numbers and fees. While I do not disagree with the charity's assessment, it is inherently uncertain. My opinion is not modified in respect of this matter.

UNITAS
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

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:

Giles Kerkham

Larking Gowen LLP
Chartered Accountants
Norwich

Dated:

FCA DChA

UNITAS
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:				
Charitable activities	4	942,421	942,421	612,289
Investments	5	776	776	3,936
Total income		943,197	943,197	616,225
Expenditure on:				
Charitable activities		692,740	692,740	947,563
Total expenditure		692,740	692,740	947,563
Net movement in funds		250,457	250,457	(331,338)
Reconciliation of funds:				
Total funds brought forward		255,066	255,066	586,404
Net movement in funds		250,457	250,457	(331,338)
Total funds carried forward		505,523	505,523	255,066

UNITAS
(A company limited by guarantee)
REGISTERED NUMBER: 06739988

BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
Intangible assets	10	487,074	496,550
Tangible assets	11	1,318	2,407
		<u>488,392</u>	<u>498,957</u>
Current assets			
Stocks	12	3,377	2,492
Debtors	13	138,799	134,810
Cash at bank and in hand		278,410	567,515
		<u>420,586</u>	<u>704,817</u>
Current liabilities			
Creditors: amounts falling due within one year	14	(403,455)	(948,708)
Net current assets / liabilities		<u>17,131</u>	<u>(243,891)</u>
Total net assets		<u><u>505,523</u></u>	<u><u>255,066</u></u>
Charity funds			
Unrestricted funds	15	505,523	255,066
Total funds		<u><u>505,523</u></u>	<u><u>255,066</u></u>

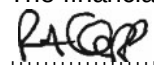
The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

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:


.....
Philip Clapp

Date: 31st October 2025

UNITAS
(A company limited by guarantee)
REGISTERED NUMBER: 06739988

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2025

The notes on pages 13 to 28 form part of these financial statements.

	2025 £	<i>2024</i> £
Cash flows from operating activities		
Net cash used in operating activities	(198,084)	<i>(406,582)</i>
Cash flows from investing activities		
Purchase of intangible assets	(91,021)	<i>(150,145)</i>
Purchase of tangible fixed assets	-	<i>(2,865)</i>
Net cash used in investing activities	(91,021)	<i>(153,010)</i>
Cash flows from financing activities		
Net cash provided by financing activities	-	<i>-</i>
Change in cash and cash equivalents in the year	(289,105)	<i>(559,592)</i>
Cash and cash equivalents at the beginning of the year	567,515	<i>1,127,107</i>
Cash and cash equivalents at the end of the year	278,410	<i>567,515</i>

The notes on pages 13 to 28 form part of these financial statements

UNITAS
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. General information

Unitas is a company limited by guarantee, incorporated in England and Wales. The registered office is Diamond House, Vulcan Road, Norwich, Norfolk, United Kingdom, NR6 6AQ. The registered company number is 06739988. 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 £1 per member of the company.

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.

Unitas 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 presented in sterling which is the functional currency of the Company and are rounded to the nearest £.

2.2 Going concern

In approving these accounts, the Trustees have assessed whether the use of going concern is appropriate and 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 one year from the date of approval of the financial statements.

Taking into account the expected level of income and expenditure, and the levels of unrestricted funds and liquid assets, the Trustees consider the organisation is in a stable financial position. The Trustees consider that the budgeted cashflow and the level of unrestricted reserves are sufficient for UNITAS to be able to meet its liabilities as they fall due for at least 12 months. For this reason, the Trustees consider it appropriate for the financial statements to continue to be prepared on a going concern basis and that there are no material uncertainties.

UNITAS
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

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.

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.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Recognition policies for contracts

The policy for course income is to recognise 30% at registration and the remaining 70% split over the length of the course.

The exceptions are Foundation Degrees and Bachelor Arts for which 15% of income is recognised at registration and 85% split over the length of the course.

Where contracts included requirements or conditions which have not been met at the year end, income in respect of those conditions are deferred until it is probable they will be met and the income will be received.

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.

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Central Office.

Charitable activities and Governance costs are costs incurred on the company's charitable operations. Support costs and costs relating to the governance of the company are allocated to charitable activities to which they relate where possible, with the remainder apportioned appropriately between the Charity and its Subsidiary.

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

All expenditure is inclusive of irrecoverable VAT.

UNITAS
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.5 Research and development

Development costs are capitalised within intangible assets where they can be identified with a specific product or project anticipated to produce future benefits, and are amortised on the straight line basis over the anticipated life of the benefits arising from the completed product or project.

Deferred research and development costs are reviewed at each reporting date for any indication of impairment, in accordance with Section 27.7 of FRS102. If any such indication exists, an estimate of the recoverable amount of the asset is made. If there is no indication of impairment, it is not necessary to estimate the recoverable amount. Any impairment losses are written off to the Statement of financial activities.

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 Intangible assets and amortisation

Intangible assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Impairment reviews assess capitalised course book values against the present value of projected surpluses over the expected minimum life of each course. The projections for 2025/26 onwards include 10% growth per annum for 3 years and thereafter no further increase in surpluses. Future income streams are discounted at 5%. Minimum course lives are anticipated of between one and 10 years post year end.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

Amortisation is provided on the following bases:

Book Publishing Rights	-	% 20% straight line
Training Materials	-	% 10% - 33% straight line
Website	-	% 20% straight line

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

2. Accounting policies (continued)

2.8 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

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:

Office equipment	- 33% straight line
------------------	---------------------

2.9 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.10 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.

2.11 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.

2.12 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.

Provisions are measured at the best estimate of the amounts required to settle the obligation.

2.13 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.

UNITAS
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.14 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight-line basis over the lease term.

2.15 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.

2.16 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.

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

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The items in the financial statements where these adjustments and estimates have been made include:

Critical accounting estimates and assumptions:

The carrying value and impairment charges of capitalised training materials are sensitive to estimates of the recoverable value as detailed in note 2.5 and 2.7. Recoverable value is estimated by reference to anticipated future net income over course lives, using estimates of student numbers and fees.

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

4. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Foundation Degree - Criminal Justice	8,966	8,966	2,433
Apprenticeship	59,828	59,828	22,751
Social Policy	6,446	6,446	5,340
Management & Coaching	2,398	2,398	12,262
Dissertation	11,189	11,189	3,935
YJEPC	152,370	152,370	146,131
Foundation Degree - Youth Justice	649,688	649,688	355,759
EPA	36,328	36,328	48,929
Criminology	17,723	17,723	13,589
Support	7,485	7,485	1,160
Arts Council England	(10,000)	(10,000)	-
	<u>612,289</u>	<u>612,289</u>	
<i>Total 2024</i>			
	<u>612,289</u>	<u>612,289</u>	

The negative £10,000 Arts Council England income relates to a write back of accrued income from previous periods, that is no longer expected to be received.

5. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Bank interest receivable	776	776	3,936
	<u>3,936</u>	<u>3,936</u>	
<i>Total 2024</i>			
	<u>3,936</u>	<u>3,936</u>	

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

6. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Foundation Degree - Criminal Justice	19,035	13,709	32,744	37,920
Apprenticeship	26,663	59,177	85,840	132,584
Social Policy	7,150	7,657	14,807	16,654
Management & Coaching	8,123	7,965	16,088	33,775
Dissertation	11,308	12,345	23,653	18,935
Youth Justice Institute	52,151	18,016	70,167	74,696
YJEPC	56,659	70,815	127,474	194,753
Foundation Degree - Youth Justice	167,476	113,555	281,031	365,612
Other	24,708	16,228	40,936	72,634
	<u>373,273</u>	<u>319,467</u>	<u>692,740</u>	<u>947,563</u>
<i>Total 2024</i>	<u><u>471,628</u></u>	<u><u>475,935</u></u>	<u><u>947,563</u></u>	

Analysis of support costs

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

6. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	Total funds 2025 £	<i>Total funds 2024 £</i>
Staff costs	138,632	194,929
Depreciation	89,454	141,227
Office costs	31,636	36,112
Property rent	20,208	31,000
Interest payable	902	652
Sundry expenses	4,427	6,417
Capital manager resources	9,027	12,563
Irrecoverable VAT	-	3,020
Meetings and travel	3,441	6,536
Marketing	14,162	18,946
Legal and professional fees	7,578	16,933
Bad debts	-	7,600
	319,467	475,935

7. Independent examiner's remuneration

	2025 £	<i>2024 £</i>
Fees payable to the company's independent examiner for the independent examination of the company's annual accounts	6,250	5,550

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

8. Staff costs

	2025 £	2024 £
Wages and salaries	140,689	216,195
Social security costs	14,354	18,725
Contribution to defined contribution pension schemes	17,313	20,235
	172,356	255,155

The above costs, totalling £172,356 (2024: £255,155) reflect general wages that are included within expenditure in the Statement of Financial Activities. A further £17,278 (2024: £21,234) of wages costs have been capitalised.

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

	2025 No.	2024 No.
	4	6

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025 No.	2024 No.
In the band £70,001 - £80,000	1	-
In the band £90,001 - £100,000	-	1

Key management personnel consist of the Trustees, the Chief Executive and the Commercial Director. Emoluments (including employer's national insurance and pension contributions) paid to members of the key management personnel totalled £149,451 (2024: £150,500).

9. Trustees' remuneration and expenses

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

During the year ended 31 March 2025, no Trustee expenses have been incurred (2024 - £NIL).

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

10. Intangible assets

	Book Publishing Rights £	Training Materials £	Website £	Total £
Cost				
At 1 April 2024	11,410	1,263,131	49,306	1,323,847
Additions	-	84,668	6,353	91,021
At 31 March 2025	11,410	1,347,799	55,659	1,414,868
Amortisation				
At 1 April 2024	11,410	784,949	30,938	827,297
Charge for the year	-	81,674	18,823	100,497
At 31 March 2025	11,410	866,623	49,761	927,794
Net book value				
At 31 March 2025	-	481,176	5,898	487,074
At 31 March 2024	-	478,182	18,368	496,550

11. Tangible fixed assets

	Office equipment £
Cost or valuation	
At 1 April 2024	28,312
At 31 March 2025	28,312
Depreciation	
At 1 April 2024	25,905
Charge for the year	1,089
At 31 March 2025	26,994

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

11. Tangible fixed assets (continued)

	Office equipment £
Net book value	
At 31 March 2025	1,318
<i>At 31 March 2024</i>	<i>2,407</i>

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

12. Stocks

	2025 £	2024 £
Finished goods and goods for resale	3,377	2,492

13. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	104,419	88,428
Prepayments and accrued income	34,380	46,382
	138,799	134,810

14. Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	95,920	30,548
Other taxation and social security	4,806	5,184
Other creditors	228	182
Accruals and deferred income	302,501	912,794
	403,455	948,708

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
Unrestricted funds				
General Funds	255,066	953,197	(702,740)	505,523

Statement of funds - prior year

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2024 £</i>
Unrestricted funds				
General Funds	586,404	616,225	(947,563)	255,066

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	1,318	1,318
Intangible fixed assets	487,074	487,074
Current assets	420,586	420,586
Creditors due within one year	(403,455)	(403,455)
Total	<u>505,523</u>	<u>505,523</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	2,407	2,407
Intangible fixed assets	496,550	496,550
Current assets	704,817	704,817
Creditors due within one year	(948,708)	(948,708)
Total	<u>255,066</u>	<u>255,066</u>

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net income/expenditure for the year (as per Statement of Financial Activities)	250,457	(331,338)
Adjustments for:		
Amortisation and depreciation charges	101,586	123,062
Decrease/(increase) in stocks	(885)	4,479
Decrease/(increase) in debtors	(3,989)	54,965
Decrease in creditors	(545,253)	(257,750)
Net cash used in operating activities	(198,084)	(406,582)

18. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand	278,410	567,515
Total cash and cash equivalents	278,410	567,515

19. Analysis of changes in net debt

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash at bank and in hand	567,515	(289,105)	278,410

20. Pension commitments

UNITAS operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £17,313 (2024 - £20,235). No contributions were payable to the fund at the balance sheet date.

UNITAS
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

21. Operating lease commitments

At 31 March 2025 the company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025 £	2024 £
Not later than 1 year	9,685	28,661
Later than 1 year and not later than 5 years	2,243	4,751
	11,928	33,412

22. Related party transactions

In the year, R Allen (Trustee) provided content writing services for course materials, amounting to £224 (2024: £1,930).

Trustee travel expenses totalling £nil (2024: £192) were reimbursed to trustees (2024: 2).

UNITAS

England & Wales - Charity number 1133286

Accounts

UNITAS
(A company limited by guarantee)

UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

UNITAS
(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the company, its Trustees and advisers	1
Trustees' report	2 - 7
Independent examiner's report	8
Statement of financial activities	9
Balance sheet	10
Statement of cash flows	10 - 11
Notes to the financial statements	12 - 28

UNITAS
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2024**

Trustees	Philip Clapp, Chair Erica Crump Charles Allen (appointed 15 May 2023) Paul Wright (appointed 15 May 2023)
Company registered number	06739988
Charity registered number	1133286
Registered office	Diamond House Vulcan Road North Norwich NR6 6AQ
Chief executive officer	Jayne Cowley
Accountants	Larking Gowen LLP Chartered Accountants 1st Floor, Prospect House Rouen Road Norwich NR1 1RE
Bankers	The Co-Operative Bank PLC PO Box 250 Skelmersdale

UNITAS
(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 1 April 2023 to 31 March 2024. 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 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the company and the group 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.

At the date of this report, the Trustees are satisfied that items highlighted for progress in the Strategic Plan 2024-2026 are underway.

Objectives and activities

a. Policies and objectives

Unitas is a company limited by guarantee and a registered charity.

Its purpose is set out in the Memorandum of Association, as amended in 2017:

To act as a resource for people, in particular but not limited to young people, in the UK and worldwide by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:

- helping young people advance in life by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
- advancing education;
- relieving unemployment;
- providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons.

Unitas intends to achieve its objects by working in collaboration with other organisations to deliver products and services. Unitas will maintain quality of delivery through products and services being devised and refined according to the best available evidence, and with constant improvement and innovation being a priority for the organisation.

UNITAS
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Objectives and activities (continued)

b. Strategies for achieving objectives

The current two-year strategic plan sets out the priorities for 2024-2026 to ensure Unitas achieves its objectives. Having successfully created and developed courses in Youth Justice and Criminal Justice ranging from Level 4 Certification of Higher Education to BA Hons Level 6, and introducing a full academic prospectus in 2022, this two-year plan has continued to focus on effective sales encompassing new markets for Unitas, along with targeted marketing and the launch of a new website in line with the evolving audiences of the charity. Through current and new courses Unitas will continue to support its key objective of professionalisation of youth justice in the community and in the secure estate.

Unitas continues to work with other industry bodies in developing a Youth Justice Institute. This will focus on supporting the professional learning and workforce development of those in the youth justice system in line with the Youth Justice Framework. This institute will utilise panel members from a broad range of youth justice practices along with academics to develop cohesion to the youth justice workforce and its practitioners.

c. Activities undertaken to achieve objectives

All activities undertaken by Unitas during the year 2023-2024 have sought to further its charitable purposes for the public benefit. We adopt varied approaches to engaging young people and seek to support those staff who work to engage young people.

Principal charitable activities during this period conducted by Unitas have included:

- Delivery of the Foundation Degree in Criminal Justice (FDCJ) to the adult secure estate;
- Delivery of Effective Practice Awards (EPAs) in Trauma Informed Practice & Child First as part of collaborative working with the Youth Justice Board of England & Wales (YJB);
- Delivery of the Youth Justice Effective Practice Certificate (YJEPC);
- Delivery of the Foundation Degree in Youth Justice (FDYJ);
- Delivery to BA Hons level in Social Policy, Management & Coaching and Youth Justice;
- Delivery to BA Hons level in Crime, Criminology and Criminal Justice (CCCJ);
- Delivery of the Youth Justice Practitioner Apprenticeship (YJPA);
- Delivery of Coaching for Distance Learning to Learning Coaches working with Unitas;
- Research and evaluation which informs our continuing activities

The Trustees have complied with the duty in the Charities Act 2006 to have due regard to the public benefit guidance published by the Commission. Unitas works with young people and practitioners from all backgrounds - economic status, gender, ethnicity, race, religion or disability do not form part of any assessment processes. Our activities listed below illustrate how the charity provides public benefit.

Unitas is an equal opportunity organisation which is committed to working in a manner that is free from any form of discrimination on the grounds of age, disability, gender reassignment, marital/civil partnership status, pregnancy, race, religion or belief, sex and sexual orientation.

UNITAS
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

a. Review of activities

Our objects were principally achieved through the programmes and services listed below. The main achievements and performance of Unitas during the year have included management of:

The Foundation Degree in Youth Justice (FDYJ), validated by the University of Suffolk continued into its seventh year with three new cohorts commencing and students from Cohort 9, 10 and 11 completing their qualification this year, graduating in October 2023.

In addition, Cohorts 8 and 9 of the BA in Social Policy completed, with cohort 10 and 11 now underway.

Managing and Coaching in Youth Justice (MCYJ) saw three cohorts in the year (7, 8 and 9).

The Youth Justice Effective Practice Certificate (YJEP) is now on Cohort 32 in its twelfth year of successful delivery, offering four entry points to provide learning flexibility to students and their sponsors.

Cohort 10 of the Independent Research Module (IRM) is underway with these students due to graduate with full BA Hons in October 2024.

Research and evaluation activities continue through rigorous evaluation of our programmes and development of additional research projects.

b. Factors relevant to achieve objectives

The financial year has been governed by a politically tumultuous landscape. This has impacted local authorities who have reduced their learning and development (L&D) budgets to subsidise their own financial constraints. In turn this has hindered the expected sales progress. Unitas is now delivering the youth justice practitioner apprenticeship but is still facing barriers through the general public lack of understanding of how apprenticeships are applied in the adult professional workforce and the bureaucratic system of onboarding learners. Again, with the introduction of Skills England in 2024, many customers are retaining training spend until such time the skills levy parameters are disclosed. Unitas, however, remains in a unique position with its delivery of the apprenticeship in that it is the only provider able to offer a continuation from the apprenticeship into a level 6 pathway for learners to gain a full BA (Hons). To ensure Unitas is maximising its potential, it has invested in an MA programme to bring its suite of courses from level 4 to level 7 within youth justice. This will launch in the next financial year.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company 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. Review

The year saw a deficit of £331,338 (2023: Surplus of £26,688)

UNITAS
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

c. Reserves policy

The charity sets a minimum level of reserves to enable it to continue activities, reorganise if income streams are lost and to fund developmental opportunities. Total funds at 31 March 2024 were £255,066 (2023: £586,404). We have a target of £250,000, equating to 6 months' worth of central costs and investment funds of £40,000. However whilst we continue to navigate the challenging economic landscape, it has been appropriate to go below this target. The Trustees are content with the level of reserves.

d. Material investments policy

Unitas does not hold any investments, cash is held in UK bank accounts.

e. Principal funding

Income is largely derived from sales of courses, with less dependency on grant funding consistent with our strategic plan.

Structure, governance and management

a. Constitution

Unitas is a charitable company limited by guarantee, incorporated as a company in England and Wales in November 2008 and registered as a charity in December 2009. The company was established under a Memorandum of Association which established its objects and its powers as a charitable company, and it is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

b. Methods of appointment or election of Trustees

The Trustees are the members of the company. According to the Articles of Association Trustees are appointed by a resolution of Trustees. When seeking candidates for appointment, the Trustees will take into account any gaps in relevant skills and knowledge required in the governance of the charity.

c. Policies adopted for the induction and training of Trustees

Reviewed annually in the following circumstances, new Trustees, significant external policy developments, Charity Commission requirements and other priorities highlighted by the Trustees.

d. Pay policy for senior staff

The CEO is subject to an annual pay review carried out by the Trustees.

UNITAS
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management (continued)

e. Organisational structure and decision-making policies

The Trustees bring to the board of Unitas their belief in the importance of all people being able to develop their skills and access education. They collectively bring knowledge and experience gained from working across a range of professional environments. Each Trustee also brings business skills and experience of working in the public sector, the arts and with young people, which support the work of Unitas. Trustees have been provided with induction and training as to their role and responsibilities and have continuing access to information and advice services provided by the organisation's auditors and legal advisers.

Full meetings of Trustees are held quarterly. At each meeting Trustees consider written and verbal reports on current and planned activities, finance, fundraising and risks. The Trustees consider the major risks to which the organisation is exposed at each quarterly meeting, and strategies are adopted to mitigate these risks as far as possible. Staff from Unitas attend these meetings to ensure Trustees are fully briefed and can be provided with additional information as required by the Trustees.

Day-to-day responsibility for operations and the successful functioning of the organisation is delegated to the Chief Executive, who is responsible for ensuring that the charity delivers the objects specified and meets targets set by the Strategic Plan and annual Business Plan as approved by the Trustees.

Expenditure on any single item in excess of £20,000 must be referred to the Trustees for authorisation. The Trustees are responsible for setting the pay and remuneration of the charity's key management personnel. This is reviewed on an annual basis.

f. Risk management

The Trustees have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company. The economic climate poses a risk in terms of local authority spending freezes, however Unitas is able to mitigate this risk through its increased spread of course income, namely through its academic pathway and the apprenticeship which is levy funded. Apprenticeships are considered a risk mainly due to the complex requirements of Ofsted and the Education and Skills Funding Agency (ESFA), Unitas has received an inspection from ESFA and an initial visit from Ofsted, which the senior leadership team were able to navigate successfully. As a result, Unitas has a robust set of policies and procedures to reduce the risk of an unsatisfactory outcome.

A risk assessment was carried out in regard to Unitas overheads to ensure it is able to manage adequate reserves throughout economic downturns. As such, Unitas has reduced its overheads considerably resulting in target reserves equating to £250,000. Further to this, the trustees are satisfied that systems and procedures are in place to mitigate our exposure from threats such as cybercrime and fraud.

g. Environmental, Social and Governance

Unitas has considered its impact on the environment and has sought to move to recyclable packaging, cardboard pens and the removal of unnecessary plastics from its student packs. We are working with local suppliers to ensure our carbon footprint is reduced and will continue to address this over the coming years. As a business Unitas remains mindful of its social awareness and as such has worked to achieve Disability Confident Employer status.

UNITAS
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Plans for future periods

The primary focus is marketing the suite of courses that Unitas now offers to a wider audience, continuing to focus on professional development of those practitioners working in youth justice, the juvenile, and adult estates while exploring other Higher Education markets. This will be achieved by a targeted digital campaign marketing the new and existing products to increase sales and by developing our digital resources still further.

Unitas has in 2024 developed a Masters programme and a further short course for launch in 2025. We are also working with a national events agency to promote our criminology course, whilst developing with them, criminology short courses.

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;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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:



.....
Philip Clapp
Chair of Trustees
Date: 13.12.2024

UNITAS
(A company limited by guarantee)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

Independent examiner's report to the Trustees of Unitas ('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

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of (enter body here), which is one of the listed bodies.

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:

Giles Kerkham

Larking Gowen LLP
Chartered Accountants
Norwich

Dated:

ACA DChA

UNITAS
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:				
Charitable activities	4	612,289	612,289	1,174,142
Investments	5	3,936	3,936	1,163
Total income		616,225	616,225	1,175,305
Expenditure on:				
Charitable activities		947,563	947,563	1,146,617
Total expenditure		947,563	947,563	1,146,617
Net movement in funds		(331,338)	(331,338)	28,688
Reconciliation of funds:				
Total funds brought forward		586,404	586,404	557,716
Net movement in funds		(331,338)	(331,338)	28,688
Total funds carried forward		255,066	255,066	586,404

UNITAS
(A company limited by guarantee)
REGISTERED NUMBER: 06739988

BALANCE SHEET
AS AT 31 MARCH 2024

	Note	2024 £	2023 £
Fixed assets			
Intangible assets	10	496,550	467,188
Tangible assets	11	2,407	1,821
		<u>498,957</u>	<u>469,009</u>
Current assets			
Stocks	12	2,492	6,971
Debtors	13	134,810	189,776
Cash at bank and in hand	18	567,515	1,127,107
		<u>704,817</u>	<u>1,323,854</u>
Creditors: amounts falling due within one year	14	(948,708)	(1,206,459)
Net current liabilities / assets		<u>(243,891)</u>	<u>117,395</u>
Total net assets		<u><u>255,066</u></u>	<u><u>586,404</u></u>
Charity funds			
Unrestricted funds	15	255,066	586,404
Total funds		<u><u>255,066</u></u>	<u><u>586,404</u></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:

..... 

Philip Clapp

(Trustee)

Date:

13.12.2024

The notes on pages 12 to 28 form part of these financial statements.

UNITAS
(A company limited by guarantee)

STATEMENT OF CASH FLOWS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
Cash flows from operating activities		
Net cash used in operating activities	(406,582)	(207,773)
Cash flows from investing activities		
Purchase of intangible assets	(150,145)	(193,983)
Purchase of tangible fixed assets	(2,865)	-
Net cash used in investing activities	(153,010)	(193,983)
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	(559,592)	(401,756)
Cash and cash equivalents at the beginning of the year	1,127,107	1,528,863
Cash and cash equivalents at the end of the year	567,515	1,127,107

The notes on pages 12 to 28 form part of these financial statements

UNITAS
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1. General information

Unitas is a company limited by guarantee, incorporated in England and Wales. The registered office is Diamond House, Vulcan Road, Norwich, Norfolk, United Kingdom, NR6 6AQ. The registered company number is 06739988. 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 £1 per member of the company.

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.

Unitas 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 presented in sterling which is the functional currency of the Company and are rounded to the nearest £.

2.2 Going concern

In approving these accounts, the Trustees have assessed whether the use of going concern is appropriate and 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 one year from the date of approval of the financial statements.

Taking into account the expected level of income and expenditure, and the levels of unrestricted funds and liquid assets, the Trustees consider the organisation is in a stable financial position. The Trustees consider that the budgeted cashflow and the level of unrestricted reserves are sufficient for UNITAS to be able to meet its liabilities as they fall due for at least 12 months. For this reason, the Trustees consider it appropriate for the financial statements to continue to be prepared on a going concern basis and that there are no material uncertainties.

UNITAS
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

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.

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.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Recognition policies for Academy contracts

The policy for course income is to recognise 30% at registration and the remaining 70% split over the length of the course.

The exceptions are Foundation Degrees and Bachelor Arts for which 15% of income is recognised at registration and 85% split over the length of the course.

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.

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Central Office.

Charitable activities and Governance costs are costs incurred on the company's charitable operations. Support costs and costs relating to the governance of the company are allocated to charitable activities to which they relate where possible, with the remainder apportioned appropriately between the Charity and its Subsidiary.

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

All expenditure is inclusive of irrecoverable VAT.

UNITAS
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.5 Research and development

Development costs are capitalised within intangible assets where they can be identified with a specific product or project anticipated to produce future benefits, and are amortised on the straight line basis over the anticipated life of the benefits arising from the completed product or project.

Deferred research and development costs are reviewed annually, and where future benefits are deemed to have ceased or to be in doubt, the balance of any related research and development is written off to the Statement of financial activities.

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 Intangible assets and amortisation

Intangible assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Impairment reviews assess capitalised course book values against the present value of projected surpluses over the expected minimum life of each course. The projections for 2025/26 onwards include 10% growth per annum for 3 years and thereafter no further increase in surpluses. Future income streams are discounted at 5%. Minimum course lives are anticipated of between one and 10 years post year end.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

Amortisation is provided on the following bases:

Book Publishing Rights	-	% 20% straight line
Training Materials	-	% 10% - 33% straight line
Website	-	% 20% straight line

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

2. Accounting policies (continued)

2.8 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

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:

Office equipment	- 33% straight line
------------------	---------------------

2.9 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.10 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.

2.11 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.

2.12 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.

Provisions are measured at the best estimate of the amounts required to settle the obligation.

2.13 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.

UNITAS
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.14 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight-line basis over the lease term.

2.15 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.

2.16 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.

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The items in the financial statements where these adjustments and estimates have been made include:

Critical accounting estimates and assumptions:

The annual amortisation/depreciation charge for intangible and tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual lives are reassessed annually. See notes 10 and 11 for the carrying amounts of the assets, and notes 2.7 and 2.8 for the useful economic lives for each class of asset.

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

4. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £
Foundation Degree - Criminal Justice	2,433	2,433
Apprenticeship	22,751	22,751
Social Policy	5,340	5,340
Management & Coaching	12,262	12,262
Dissertation	3,935	3,935
YJEPC	146,131	146,131
Foundation Degree - Youth Justice	355,759	355,759
EPA	48,929	48,929
Criminology	13,589	13,589
Support	1,160	1,160
	-	-

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
ACE - Summer Arts College	-	25,000	25,000
Foundation Degree - Criminal Justice	12,397	-	12,397
Social Policy	25,876	-	25,876
Management & Coaching	56,240	-	56,240
Dissertation	23,320	-	23,320
YJEPC	145,896	-	145,896
Foundation Degree - Youth Justice	775,777	-	775,777
EPA	93,842	-	93,842
Criminology	9,517	-	9,517
Support	6,277	-	6,277
	1,149,142	25,000	1,174,142

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

5. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £
Bank interest receivable	3,936	3,936
	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Bank interest receivable	1,163	1,163

6. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Foundation Degree - Criminal Justice	25,321	12,599	37,920
Apprenticeship	17,827	114,757	132,584
Social Policy	9,791	6,863	16,654
Management & Coaching	24,849	8,926	33,775
Dissertation	8,611	10,324	18,935
Youth Justice Institute	57,508	17,188	74,696
YJEPC	105,484	89,269	194,753
Foundation Degree - Youth Justice	234,138	131,474	365,612
Other	50,935	21,699	72,634
Total 2024	411,402	536,161	947,563

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

6. Analysis of expenditure by activities (continued)

	<i>Activities undertaken directly 2023 £</i>	<i>Support costs 2023 £</i>	<i>Total funds 2023 £</i>
ACE - Summer Arts College	59,512	59,800	119,312
FDCJ	30,690	22,771	53,461
Social Policy	18,442	8,162	26,604
Management & Coaching	49,211	12,416	61,627
Dissertation	7,393	7,816	15,209
Youth Justice Institute	45,707	9,099	54,806
YJEPC	80,526	44,066	124,592
Foundation Degree	317,391	280,289	597,680
Other	73,128	20,198	93,326
	<u>682,000</u>	<u>464,617</u>	<u>1,146,617</u>

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2024 £	<i>Total funds 2023 £</i>
Staff costs	255,155	279,737
Depreciation/amortisation	141,227	19,027
Office costs	36,112	39,159
Property rent	31,000	26,690
Interest payable	652	508
Sundry expenses	6,417	8,096
Capital manager resources	12,563	34,163
Irrecoverable VAT	3,020	-
Meetings and travel	6,536	3,759
Marketing	18,946	28,362
Legal and professional fees	16,933	18,343
Bad debts	7,600	6,773
	536,161	464,617

7. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £3,900 (2023 auditors fee - £11,685), and fees for assistance in the preparation of the accounts of £1,650 (2023 - £2,650).

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

8. Staff costs

	2024	<i>2023</i>
	£	<i>£</i>
Wages and salaries	216,195	<i>230,570</i>
Social security costs	18,725	<i>26,089</i>
Contribution to defined contribution pension schemes	20,235	<i>23,078</i>
	255,155	<i>279,737</i>

The above costs, £255,155 (2023: £279,737) reflect general wages that are included within expenditure in the Statement of Financial Activities. A further £21,234 (2023: £62,669) of wages costs have been capitalised.

During the year, 2 employees received redundancy payments of £2,834 in total (2023: £nil).

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

	2024	<i>2023</i>
	No.	<i>No.</i>
	6	<i>7</i>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024	<i>2023</i>
	No.	<i>No.</i>
In the band £70,001 - £80,000	-	<i>2</i>
In the band £90,001 - £100,000	1	<i>-</i>

Key management personnel consist of the Trustees, the Chief Executive and the Business Director. Emoluments (including employer's national insurance and pension contributions) paid to members of the key management personnel totalled £150,500 (2023: £163,680).

9. Trustees' remuneration and expenses

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

During the year ended 31 March 2024, no Trustee expenses have been incurred (2023 - £NIL).

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

10. Intangible assets

	Book Publishing Rights £	Training Materials £	Website £	Total £
Cost				
At 1 April 2023	11,410	1,114,624	47,668	1,173,702
Additions	-	148,507	1,638	150,145
At 31 March 2024	11,410	1,263,131	49,306	1,323,847
Amortisation				
At 1 April 2023	11,410	680,055	15,049	706,514
Charge for the year	-	104,894	15,889	120,783
At 31 March 2024	11,410	784,949	30,938	827,297
Net book value				
At 31 March 2024	-	478,182	18,368	496,550
At 31 March 2023	-	434,569	32,619	467,188

11. Tangible fixed assets

	Office equipment £
Cost or valuation	
At 1 April 2023	25,447
Additions	2,865
At 31 March 2024	28,312
Depreciation	
At 1 April 2023	23,626
Charge for the year	2,279
At 31 March 2024	25,905

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

11. Tangible fixed assets (continued)

	Office equipment £
Net book value	
At 31 March 2024	2,407
At 31 March 2023	1,821

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

12. Stocks

	2024	2023
	£	£
Finished goods and goods for resale	2,492	6,971

13. Debtors

	2024	2023
	£	£
Due within one year		
Trade debtors	88,428	133,294
Prepayments and accrued income	46,382	56,482
	134,810	189,776

14. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	30,548	37,351
Other taxation and social security	5,184	6,263
Other creditors	182	21,489
Accruals and deferred income	912,794	1,141,356
	948,708	1,206,459

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted funds				
General Funds	586,404	616,225	(947,563)	255,066

Statement of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Unrestricted funds					
General Funds	442,663	1,150,305	(1,028,107)	21,543	586,404
Restricted funds					
Arts Council England - Summer Arts College	115,053	25,000	(118,510)	(21,543)	-
Total of funds	557,716	1,175,305	(1,146,617)	-	586,404

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

16. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	2,407	2,407
Intangible fixed assets	496,550	496,550
Current assets	704,817	704,817
Creditors due within one year	(948,708)	(948,708)
Total	<u>255,066</u>	<u>255,066</u>

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	1,821	1,821
Intangible fixed assets	467,188	467,188
Current assets	1,323,854	1,323,854
Creditors due within one year	(1,206,459)	(1,206,459)
Total	<u>586,404</u>	<u>586,404</u>

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net income/expenditure for the period (as per Statement of Financial Activities)	(331,338)	28,688
Adjustments for:		
Amortisation and depreciation charges	123,062	143,315
Decrease/(increase) in stocks	4,479	(1,388)
Decrease in debtors	54,965	5,096
Decrease in creditors	(257,750)	(278,171)
Net cash used in operating activities	(406,582)	(102,460)

18. Analysis of cash and cash equivalents

	2024 £	2023 £
Cash in hand	567,515	1,127,107
Total cash and cash equivalents	567,515	1,127,107

19. Analysis of changes in net debt

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash at bank and in hand	1,127,107	(559,592)	567,515

20. Pension commitments

UNITAS operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £20,235 (2023 - £23,078). No contributions were payable to the fund at the balance sheet date.

UNITAS
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

21. Operating lease commitments

At 31 March 2024 the company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024 £	2023 £
Not later than 1 year	28,661	24,167
Later than 1 year and not later than 5 years	4,751	27,562
	<u>33,412</u>	<u>51,729</u>

22. Related party transactions

In the year, R Allen (Trustee appointed on 15/05/2023) provided content writing services for course materials, amounting to £1,930 (2023: £nil).

Trustee travel expenses totalling £192 (2023: £nil) were reimbursed to 2 trustees (2023: nil).

UNITAS

England & Wales - Charity number 1133286

Accounts

UNITAS

(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

UNITAS
(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the company, its Trustees and advisers	1
Trustees' report	2 - 8
Independent auditors' report on the financial statements	9 - 13
Consolidated statement of financial activities	14
Consolidated balance sheet	15
Company balance sheet	16 - 17
Consolidated statement of cash flows	18
Notes to the financial statements	19 - 38

UNITAS
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2023**

Trustees Philip Clapp, Chair
Nicola Lowit (resigned 20 February 2023)
Erica Crump

Company registered number 06739988

Charity registered number 1133286

Registered office Diamond House
Vulcan Road North
Norwich
NR6 6AQ

Chief executive officer Jayne Cowley

Independent auditors Larking Gowen LLP
Chartered Accountants
1st Floor, Prospect House
Rouen Road
Norwich
NR1 1RE

Bankers The Co-Operative Bank PLC
PO Box 250
Skelmersdale

UNITAS
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report together with the audited financial statements of the company for the 1 April 2022 to 31 March 2023. 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 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the company and the group 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.

At the date of this report, the Trustees are satisfied that items highlighted for progress in the Strategic Plan 2022-2025 are underway.

Objectives and activities

a. Policies and objectives

Unitas is a company limited by guarantee and a registered charity.

Its purpose is set out in the Memorandum of Association, as amended in 2017:

To act as a resource for people, in particular but not limited to young people, in the UK and worldwide by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:

- helping young people advance in life by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
- advancing education;
- relieving unemployment;
- providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons.

Unitas intends to achieve its objects by working in collaboration with other organisations to deliver products and services. Unitas will maintain quality of delivery through products and services being devised and refined according to the best available evidence, and with constant improvement and innovation being a priority for the organisation.

UNITAS
(A company limited by guarantee)

Objectives and activities (continued)

b. Strategies for achieving objectives

The current three-year strategic plan sets out the priorities for 2022-2025 to ensure Unitas achieves its objectives. Having successfully created and developed courses in Youth Justice and Criminal Justice ranging from Level 4 Certification of Higher Education to BA Hons Level 6, and introducing a full academic prospectus in 2022, the three-year plan has continued to focus on effective sales and marketing, launching a new digital campaign, supporting the key objective for Unitas in supporting the professionalisation of youth justice in the community and in the secure estate.

Unitas continues to work with other industry bodies in developing a Youth Justice Institute which will focus on supporting the professional learning and workforce development of those in the youth justice system in line with the Youth Justice Framework.

c. Activities undertaken to achieve objectives

All activities undertaken by Unitas during the year 2022-2023 have sought to further its charitable purposes for the public benefit. We adopt varied approaches to engaging young people and seek to support those staff who work to engage young people.

Principal charitable activities during this period conducted by Unitas have included:

- Delivery of the Foundation Degree in Criminal Justice (FDCJ) to the adult secure estate;
- Delivery of Effective Practice Awards (EPAs) in Trauma Informed Practice & Child First as part of collaborative working with the Youth Justice Board of England & Wales (YJB);
- Delivery of the Youth Justice Effective Practice Certificate (YJEPC);
- Delivery of the Foundation Degree in Youth Justice (FDYJ);
- Delivery to BA Hons level in Social Policy, Management & Coaching and Youth Justice;
- Delivery to BA Hons level in Crime, Criminology and Criminal Justice (CCCJ);
- Delivery of Coaching for Distance Learning to Learning Coaches working with Unitas;
- Research and evaluation which informs our continuing activities

The Trustees have complied with the duty in the Charities Act 2006 to have due regard to the public benefit guidance published by the Commission. Unitas works with young people and practitioners from all backgrounds - economic status, gender, ethnicity, race, religion or disability do not form part of any assessment processes. Our activities listed below illustrate how the charity provides public benefit.

Unitas is an equal opportunity organisation which is committed to working in a manner that is free from any form of discrimination on the grounds of age, disability, gender reassignment, marital/civil partnership status, pregnancy, race, religion or belief, sex and sexual orientation.

UNITAS
(A company limited by guarantee)

Achievements and performance

a. Review of activities

Our objects were principally achieved through the programmes and services listed below. The main achievements and performance of Unitas during the year have included management of:

Unitas Academy – the Foundation Degree in Youth Justice (FDYJ), validated by the University of Suffolk continued into its sixth year with three new cohorts commencing and students from Cohort 7 and Cohort 8 completing their qualification this year, graduating in October 2022.

In addition, Cohorts 6 and 7 of the BA in Social Policy completed, with Cohort 8 now underway.

The sixth cohort of Managing and Coaching in Youth Justice (MCYJ) commenced in October 2022.

The Youth Justice Effective Practice Certificate (YJEP) is now on Cohort 27 and in its eleventh year of successful delivery, offering four entry points to provide learning flexibility to students and their sponsors.

Cohort 7 of the Independent Research Module (IRM) is underway with these students due to graduate with full BA Hons in October 2022.

Research and evaluation activities continue through rigorous evaluation of our programmes and development of additional research projects.

b. Factors relevant to achieve objectives

The environmental factors of Covid-19 are still being felt in 2022-23 by our local authority customer base. Many in England and Wales have continued with home working while clearing the backlog of interventions with children and young people. Unitas has continued to ensure established relationships are maintained via virtual meetings at a time when budget constraints are being made. The financial context continues to be challenging for charities such as Unitas as charitable trusts are seeing unprecedented demands on their funds, making grant opportunities scarce and fund-raising more challenging. Our short- and medium-term future will rely on a continuing substantial shift towards income derived from effective sales and marketing whilst seeking new markets including entering the apprenticeship delivery forum.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company 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. Review

The year saw a surplus of £28,688 (2022: Surplus of £182,019)

UNITAS
(A company limited by guarantee)

Financial review (continued)

c. Reserves policy

The charity sets a minimum level of reserves to enable it to continue activities, reorganise if income streams are lost and to fund developmental opportunities. Total funds at 31 March 2023 were £586,404 (2022: £557,716) comprising a designated fixed asset fund of £469,008 (2022: £368,383) and unrestricted general funds of £117,396 (2022: £74,280). We have a target of £450,000, equating to 6 months' worth of central costs and investment funds of £100,000. Net current assets are £117k but liquid reserves are higher at £1.12m. The Trustees are content with the level of reserves.

d. Material Investments policy

Unitas does not hold any investments, cash is held in UK bank accounts.

e. Principal funding

Income is largely derived from sales of courses, with less dependency on grant funding consistent with our strategic plan.

Structure, governance and management

a. Constitution

Unitas is a charitable company limited by guarantee, incorporated as a company in England and Wales in November 2008 and registered as a charity in December 2009. The company was established under a Memorandum of Association which established its objects and its powers as a charitable company, and it is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

b. Methods of appointment or election of Trustees

The Trustees are the members of the company. According to the Articles of Association Trustees are appointed by a resolution of Trustees. When seeking candidates for appointment, the Trustees will take into account any gaps in relevant skills and knowledge required in the governance of the charity.

UNITAS
(A company limited by guarantee)

Structure, governance and management (continued)

c. Organisational structure and decision-making policies

The Trustees bring to the board of Unitas their belief in the importance of all people being able to develop their skills and access education. They collectively bring knowledge and experience gained from working across a range of professional environments. Each Trustee also brings business skills and experience of working in the public sector, the arts and with young people, which support the work of Unitas. Trustees have been provided with induction and training as to their role and responsibilities and have continuing access to information and advice services provided by the organisation's auditors and legal advisers.

Full meetings of Trustees are held quarterly. At each meeting Trustees consider written and verbal reports on current and planned activities, finance, fundraising and risks. The Trustees consider the major risks to which the organisation is exposed at each quarterly meeting, and strategies are adopted to mitigate these risks as far as possible. Staff from Unitas attend these meetings to ensure Trustees are fully briefed and can be provided with additional information as required by the Trustees.

Day-to-day responsibility for operations and the successful functioning of the organisation is delegated to the Chief Executive, who is responsible for ensuring that the charity delivers the objects specified and meets targets set by the Strategic Plan and annual Business Plan as approved by the Trustees.

Expenditure on any single item in excess of £20,000 must be referred to the Trustees for authorisation. The Trustees are responsible for setting the pay and remuneration of the charity's key management personnel. This is reviewed on an annual basis.

d. Policies adopted for the induction and training of Trustees

Reviewed annually in the following circumstances, new Trustees, significant external policy developments, Charity Commission requirements and other priorities highlighted by the Trustees.

e. Pay policy for senior staff

The CEO is subject to an annual pay review carried out by the Trustees.

f. Financial risk management

The Trustees have assessed the major risks to which the Group and the company are exposed, in particular those related to the operations and finances of the Group and the company, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods

The primary focus is on marketing the suite of courses that Unitas now offers to a wider audience, continuing to focus on professional development of those practitioners working in youth justice, the juvenile, and adult estates while exploring other Higher Education markets. This will be achieved by a targeted digital campaign marketing the new and existing products to increase sales and by developing our digital resources still further.

UNITAS
(A company limited by guarantee)

Related Parties

On 16 May 2022 the Unitas Board of Trustees passed a resolution in conjunction with the Directors of Unitas Academy to transfer all assets and liabilities of Unitas Academy into Unitas and continue solely trading within Unitas. Unitas Academy will subsequently be closed, and its assets and liabilities transferred to Unitas.

Unitas Academy was set up in 2016 to provide a distinct organisation to provide distance learning courses to separate the activities from those of Unitas, whose focus was to provide learning to young people via the TextNow and Summer Arts Colleges programmes.

The focus of Unitas is now concentrated on the development of distance learning courses in Youth Justice and Criminal Justice. Therefore, the Board passed the resolution that trading through the subsidiary would no longer be necessary. There has been no interruption to business or impact on our stakeholders whilst doing this.

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 Group and the company and of their incoming resources and application of resources, including their 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;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Group will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the company's transactions and disclose with reasonable accuracy at any time the financial position of the Group and 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 Group and the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditors are aware of that information.

Auditors

The auditors, Larking Gowen LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

UNITAS
(A company limited by guarantee)

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

.....
Philip Clapp
(Trustee)
Date: 18 December 2023

UNITAS
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND TRUSTEES OF UNITAS

Opinion

We have audited the financial statements of Unitas (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2023 which comprise the Consolidated statement of financial activities, the Consolidated balance sheet, the Company balance sheet, the Consolidated statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and of the parent charitable company's affairs as at 31 March 2023 and of the Group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group's or the parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

UNITAS
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND TRUSTEES OF UNITAS (CONTINUED)

Other Information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

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

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

UNITAS
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND TRUSTEES OF UNITAS (CONTINUED)

Responsibilities of trustees

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

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

Auditors' responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Due to the field in which the Charity operates, we have identified the following areas as those most likely to have a material impact on the financial statements: health and safety; employment laws; GDPR; serious incident reporting and compliance with the UK Companies Act.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- Enquiries with management about any known or suspected instances of non-compliance with laws and regulations, accidents in the workplace and fraud;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Challenging assumptions and judgments made by management in their significant accounting estimates; and
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

UNITAS
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND TRUSTEES OF UNITAS (CONTINUED)

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the Group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

UNITAS
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND TRUSTEES OF UNITAS (CONTINUED)

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Giles Kerkham FCA DChA (Senior statutory auditor)

for and on behalf of

Larking Gowen LLP

Chartered Accountants

Statutory Auditors

1st Floor, Prospect House

Rouen Road

Norwich

NR1 1RE

21 December 2023

UNITAS
(A company limited by guarantee)

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023**

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Note				
Income from:					
Charitable activities	4	1,149,142	25,000	1,174,142	1,742,230
Investments	5	1,163	-	1,163	-
Total Income		<u>1,150,305</u>	<u>25,000</u>	<u>1,175,305</u>	<u>1,742,230</u>
Expenditure on:					
Charitable activities		1,028,107	118,510	1,146,617	1,560,211
Total expenditure		<u>1,028,107</u>	<u>118,510</u>	<u>1,146,617</u>	<u>1,560,211</u>
Net Income/(expenditure)		122,198	(93,510)	28,688	182,019
Transfers between funds	16	21,543	(21,543)	-	-
Net movement in funds		<u>143,741</u>	<u>(115,053)</u>	<u>28,688</u>	<u>182,019</u>
Reconciliation of funds:					
Total funds brought forward		442,663	115,053	557,716	375,697
Net movement in funds		143,741	(115,053)	28,688	182,019
Total funds carried forward		<u>586,404</u>	<u>-</u>	<u>586,404</u>	<u>557,716</u>

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

The notes on pages 19 to 38 form part of these financial statements.

UNITAS
(A company limited by guarantee)
REGISTERED NUMBER: 06739988

CONSOLIDATED BALANCE SHEET
AS AT 31 MARCH 2023

	Note	2023 £	2022 £
Fixed assets			
Intangible assets	10	467,188	362,630
Tangible assets	11	1,821	5,754
		<u>469,009</u>	<u>368,384</u>
Current assets			
Stocks	13	6,971	5,583
Debtors	14	189,776	209,572
Cash at bank and in hand	19	1,127,107	1,531,094
		<u>1,323,854</u>	<u>1,746,249</u>
Creditors: amounts falling due within one year	15	(1,206,459)	(1,556,917)
Net current assets		<u>117,395</u>	<u>189,332</u>
Total net assets		<u><u>586,404</u></u>	<u><u>557,716</u></u>
Charity funds			
Restricted funds	16	-	115,053
Unrestricted funds	16	586,404	442,663
Total funds		<u><u>586,404</u></u>	<u><u>557,716</u></u>

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:

.....
Philip Clapp
(Trustee)
Date: 18 December 2023

The notes on pages 19 to 38 form part of these financial statements.

UNITAS
(A company limited by guarantee)
REGISTERED NUMBER: 06739988

COMPANY BALANCE SHEET
AS AT 31 MARCH 2023

	Note	2023 £	2022 £
Fixed assets			
Intangible assets	10	467,188	362,630
Tangible assets	11	1,821	5,754
Investments	12	-	100
		<u>469,009</u>	<u>368,484</u>
Current assets			
Stocks	13	6,971	101
Debtors	14	189,776	91,822
Cash at bank and in hand		1,127,107	349,714
		<u>1,323,854</u>	<u>441,637</u>
Creditors: amounts falling due within one year	15	(1,206,459)	(252,405)
Net current assets		<u>117,395</u>	<u>189,232</u>
Total net assets		<u><u>586,404</u></u>	<u><u>557,716</u></u>
Charity funds			
Restricted funds	16	81,343	115,053
Unrestricted funds	16	505,061	442,663
Total funds		<u><u>586,404</u></u>	<u><u>557,716</u></u>

UNITAS
(A company limited by guarantee)
REGISTERED NUMBER: 06739988

COMPANY BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2023

The company's net movement in funds for the year was £28,688 (2022 - £182,019).

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:

.....
Philip Clapp
(Trustee)
Date: 18 December 2023

The notes on pages 19 to 38 form part of these financial statements.

UNITAS
(A company limited by guarantee)

**CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2022 £
Cash flows from operating activities		
Net cash used in operating activities	(207,773)	609,277
Cash flows from investing activities		
Proceeds from the sale of intangible assets	-	130,287
Purchase of intangible assets	(193,983)	(200,196)
Purchase of tangible fixed assets	-	(1,203)
Net cash used in investing activities	(193,983)	(71,112)
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	(401,756)	538,165
Cash and cash equivalents at the beginning of the year	1,531,094	992,929
Cash and cash equivalents at the end of the year	<u>1,129,338</u>	<u>1,531,094</u>

The notes on pages 19 to 38 form part of these financial statements

UNITAS
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. General information

Unitas is a company limited by guarantee, incorporated in England and Wales. The registered office is Diamond House, Vulcan Road, Norwich, Norfolk, United Kingdom, NR6 6AQ. The registered company number is 06739988. 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 £1 per member of the company.

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.

Unitas 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 Consolidated statement of financial activities (SOFA) and Consolidated balance sheet consolidate the financial statements of the company and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The company has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own Statement of financial activities in these financial statements.

The financial statements are presented in sterling which is the functional currency of the Company and are rounded to the nearest £.

2.2 Going concern

In approving these accounts, the Trustees have assessed whether the use of going concern is appropriate and 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 one year from the date of approval of the financial statements.

Taking into account the expected level of income and expenditure, and the levels of unrestricted funds and liquid assets, the Trustees consider the organisation is in a stable financial position. The Trustees consider that the budgeted cashflow and the level of unrestricted reserves are sufficient for UNITAS to be able to meet its liabilities as they fall due for at least 12 months. For this reason, the Trustees consider it appropriate for the financial statements to continue to be prepared on a going concern basis and that there are no material uncertainties.

UNITAS
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

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.

Grants are included in the Consolidated 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.

Recognition policies for Academy contracts

YJEPC: 30% of income recognised at registration, 70% split over the 8 months of the course.

Foundation Degree and Bachelor of Arts (with or without Honours) courses: 15% of income

recognised at registration, 85% split over the 26 months of the course.

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.

Support costs are those costs incurred directly in support of expenditure on the objects of the

company and include project management carried out at Central Office.

Charitable activities and Governance costs are costs incurred on the company's charitable operations. Support costs and costs relating to the governance of the company are allocated to charitable activities to which they relate where possible, with the remainder apportioned appropriately between the Charity and its Subsidiary.

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

All expenditure is inclusive of irrecoverable VAT.

2.5 Research and development

Development costs are capitalised within intangible assets where they can be identified with a specific product or project anticipated to produce future benefits, and are amortised on the straight line basis over the anticipated life of the benefits arising from the completed product or project.

Deferred research and development costs are reviewed annually, and where future benefits are deemed to have ceased or to be in doubt, the balance of any related research and development is written off to the Consolidated statement of financial activities.

UNITAS
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

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 Intangible assets and amortisation

Intangible assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Impairment reviews assess capitalised course book values against the present value of projected surpluses over the expected minimum life of each course. The projections for 2025/26 onwards include 10% growth per annum for 3 years and thereafter no further increase in surpluses. Future income streams are discounted at 5%. Minimum course lives are anticipated of between one and 10 years post year end.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

Amortisation is provided on the following bases:

Book Publishing Rights	-	% 20% straight line
Training Materials	-	% 10% - 33% straight line
Website	-	% 20% straight line

2.8 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

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:

Office equipment	- 33% straight line
------------------	---------------------

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

2. Accounting policies (continued)

2.9 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Consolidated statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

2.10 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.11 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.

2.12 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.

2.13 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.

Provisions are measured at the best estimate of the amounts required to settle the obligation.

2.14 Financial instruments

The Group 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.

2.15 Operating leases

Rentals paid under operating leases are charged to the Consolidated statement of financial activities on a straight-line basis over the lease term.

UNITAS
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.16 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.

2.17 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 Group 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 Group 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.

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The items in the financial statements where these adjustments and estimates have been made include:

Critical accounting estimates and assumptions:

The annual amortisation/depreciation charge for intangible and tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual lives are reassessed annually. See notes 10 and 11 for the carrying amounts of the assets, and notes 2.7 and 2.8 for the useful economic lives for each class of asset.

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

4. Income from charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
ACE - Summer Arts College	-	25,000	25,000
EPA	93,842	-	93,842
Criminology	9,517	-	9,517
Social Policy	25,876	-	25,876
Management & Coaching	56,240	-	56,240
Dissertation (IRM)	23,320	-	23,320
Support	6,277	-	6,277
Foundation Degree - Criminal Justice	12,397	-	12,397
YJEPC	145,896	-	145,896
Foundation Degree - Youth Justice	775,777	-	775,777
ITC Rainsbrook	-	-	-
	<u>1,149,142</u>	<u>25,000</u>	<u>1,174,142</u>

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
ACE - Summer Arts College	-	275,000	275,000
EPA (UA)	137,400	-	137,400
Criminology (UA)	3,565	-	3,565
Social Policy (UA)	4,051	-	4,051
Management & Coaching (UA)	61,159	-	61,159
Dissertation (IRM) (UA)	12,613	-	12,613
Support	15	-	15
Foundation Degree - Criminal Justice (UA)	7,839	-	7,839
YJEPC (UA)	129,649	-	129,649
Foundation Degree - Youth Justice (UA)	1,109,006	-	1,109,006
ITC Rainsbrook (UA)	1,933	-	1,933
	<u>1,467,230</u>	<u>275,000</u>	<u>1,742,230</u>

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

5. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Bank interest receivable	<u>1,163</u>	<u>1,163</u>	<u>-</u>

6. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
ACE - Summer Arts College	59,512	59,800	119,312
FDCJ	30,690	22,771	53,461
Social Policy	18,442	8,162	26,604
Management & Coaching	49,211	12,416	61,627
Dissertation	7,393	7,816	15,209
Youth Justice Institute	45,707	9,099	54,806
YJEPC	80,526	44,066	124,592
Foundation Degree	317,391	280,289	597,680
Other	73,128	20,198	93,326
	<u>682,000</u>	<u>464,617</u>	<u>1,146,617</u>

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

6. Analysis of expenditure by activities (continued)

	<i>Activities undertaken directly 2022 £</i>	<i>Support costs 2022 £</i>	<i>Total funds 2022 £</i>
ACE - Summer Arts College	100,923	59,024	159,947
YJEPC (Unitas)	9,784	3,479	13,263
Social Policy (Unitas Academy)	42,259	6,575	48,834
Management & Coaching (Unitas Academy)	57,807	15,590	73,397
Dissertation (Unitas Academy)	6,442	7,191	13,633
Youth Justice Institute	110,671	8,221	118,892
ACE - Research	34,221	34,063	68,284
YJEPC (Unitas Academy)	91,343	41,706	133,049
Foundation Degree (Unitas Academy)	643,879	285,948	929,827
Other (Unitas Academy)	1,085	-	1,085
	<u>1,098,414</u>	<u>461,797</u>	<u>1,560,211</u>

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2023 £	<i>Total funds 2022 £</i>
Staff costs	279,737	289,997
Depreciation/amortisation	19,027	4,817
Other costs	-	-
Office costs	39,159	42,603
Property rent	26,690	34,157
Interest payable	508	307
Sundry expenses	8,096	10,410
Allocation of impairment	-	59,181
Capital manager resources	34,163	4,123
Meetings and travel	3,759	2,291
Marketing	28,362	1,354
Legal and professional fees	18,343	14,657
Bad debts	6,773	(2,100)
	464,617	461,797

7. Auditors' remuneration

The auditors' remuneration amounts to an auditor fee of £11,685 (2022 - £9,660), and fees for assistance in the preparation of the accounts of £2,650 (2022 - £2,205).

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

8. Staff costs

	Group 2023 £	<i>Group 2022 £</i>	Company 2023 £	<i>Company 2022 £</i>
Wages and salaries	230,570	295,749	230,570	236,886
Social security costs	26,089	29,048	26,089	29,048
Contribution to defined contribution pension schemes	23,078	24,063	23,078	24,063
	<u>279,737</u>	<u>348,860</u>	<u>279,737</u>	<u>289,997</u>

The above costs, £279,737 (2022: £348,860) reflect general wages that are included within expenditure in the Statement of Financial Activities. A further £62,669 (2022: £65,463) of wages costs have been capitalised.

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

Group 2023 No.	<i>Group 2022 No.</i>
<u>7</u>	<u>8</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	Group 2023 No.	<i>Group 2022 No.</i>
In the band £60,001 - £70,000	-	1
In the band £70,001 - £80,000	2	1

Key management personnel consist of the Trustees, the Chief Executive and the Business Director. Emoluments (including employer's national insurance and pension contributions) paid to members of the

key management personnel totalled £163,680 (2022: £160,614).

9. Trustees' remuneration and expenses

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

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - £NIL).

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

10. Intangible assets

Group

	Book Publishing Rights £	Training Materials £	Website £	Total £
Cost				
At 1 April 2022	11,410	924,071	42,363	977,844
Additions	-	190,553	5,305	195,858
At 31 March 2023	11,410	1,114,624	47,668	1,173,702
Amortisation				
At 1 April 2022	11,410	603,804	-	615,214
Charge for the year	-	76,251	15,049	91,300
At 31 March 2023	11,410	680,055	15,049	706,514
Net book value				
At 31 March 2023	-	434,569	32,619	467,188
At 31 March 2022	-	320,267	42,363	362,630

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

10. Intangible assets (continued)

Company

	Book Publishing Rights £	Training Materials £	Website £	Total £
Cost				
At 1 April 2022	11,410	924,071	42,363	977,844
Additions	-	190,553	5,305	195,858
At 31 March 2023	11,410	1,114,624	47,668	1,173,702
Amortisation				
At 1 April 2022	11,410	603,804	-	615,214
Charge for the year	-	76,251	15,049	91,300
At 31 March 2023	11,410	680,055	15,049	706,514
Net book value				
At 31 March 2023	-	434,569	32,619	467,188
At 31 March 2022	-	320,267	42,363	362,630

11. Tangible fixed assets

Group and Company

	Office equipment £
Cost or valuation	
At 1 April 2022	25,447
At 31 March 2023	25,447

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

11. Tangible fixed assets (continued)

Group and Company (continued)

	Office equipment £
Depreciation	
At 1 April 2022	19,693
Charge for the year	3,933
At 31 March 2023	23,626
Net book value	
At 31 March 2023	<u>1,821</u>
<i>At 31 March 2022</i>	<u>5,754</u>

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

12. Fixed asset investments

	Investments in subsidiary companies £
At 1 April 2022	100
Disposals	(100)
Net book value	
At 31 March 2023	-
At 31 March 2022	<u>100</u>

Principal subsidiary

The following was a subsidiary undertaking of the company:

Name	Company Number	Holding Included in
		consolidation?

Unitas Academy Ltd	10412927	100%	Yes
--------------------	----------	------	-----

The financial results of the subsidiary for the year were:

Name	Income	Expenditure	Profit/(loss)	Net assets
				for period

£	£	£	£
---	---	---	---

Unitas Academy Ltd	245,839	(164,864)	81,155	-
--------------------	---------	-----------	--------	---

Unitas Academy Ltd traded for 3 months until 30 June 2022 and then gifted its net assets to the Charity, which continued with the activities previously conducted in Unitas Academy Ltd.

13. Stocks

	Group 2023 £	Group 2022 £	Company 2023 £	Company 2022 £
Finished goods and goods for resale	<u>6,971</u>	<u>5,583</u>	<u>6,971</u>	<u>101</u>

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

14. Debtors

	Group 2023 £	<i>Group 2022 £</i>	Company 2023 £	<i>Company 2022 £</i>
Due within one year				
Trade debtors	133,294	138,053	133,294	-
Amounts owed by group undertakings	-	-	-	66,741
Other debtors	-	-	-	7,303
Prepayments and accrued income	56,482	71,519	56,482	17,778
	<u>189,776</u>	<u>209,572</u>	<u>189,776</u>	<u>91,822</u>

15. Creditors: Amounts falling due within one year

	Group 2023 £	<i>Group 2022 £</i>	Company 2023 £	<i>Company 2022 £</i>
Trade creditors	37,351	51,565	37,351	39,245
Amounts owed to group undertakings	-	-	-	158,663
Other taxation and social security	6,263	28,415	6,263	8,721
Other creditors	21,489	-	21,489	-
Accruals and deferred income	1,141,356	1,476,937	1,141,356	45,776
	<u>1,206,459</u>	<u>1,556,917</u>	<u>1,206,459</u>	<u>252,405</u>

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

16. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers In/out £	Balance at 31 March 2023 £
Unrestricted funds					
Designated funds					
Fixed asset fund	368,383	-	(95,233)	195,858	469,008
General funds					
General Funds	74,280	1,150,305	(932,874)	(174,315)	117,396
Total Unrestricted funds	442,663	1,150,305	(1,028,107)	21,543	586,404
Restricted funds					
Arts Council England - Summer Arts College	115,053	25,000	(118,510)	(21,543)	-
Total of funds	557,716	1,175,305	(1,146,617)	-	586,404

The transfer from general funds to designated funds represents the net movement in fixed assets of additions, disposals and impairments made during the year.

The transfer from the ACE fund to unrestricted reflects additional allocation of previous year costs to Summer Arts College.

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

16. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2022 £</i>
Unrestricted funds					
Designated funds					
Fixed asset fund	<u>467,325</u>	<u>-</u>	<u>(170,053)</u>	<u>71,111</u>	<u>368,383</u>
General funds					
General Funds	<u>(91,628)</u>	<u>1,467,230</u>	<u>(1,230,211)</u>	<u>(71,111)</u>	<u>74,280</u>
Total Unrestricted funds	<u>375,697</u>	<u>1,467,230</u>	<u>(1,400,264)</u>	<u>-</u>	<u>442,663</u>
Restricted funds					
Arts Council England - Summer Arts College	<u>-</u>	<u>275,000</u>	<u>(159,947)</u>	<u>-</u>	<u>115,053</u>
Total of funds	<u><u>375,697</u></u>	<u><u>1,742,230</u></u>	<u><u>(1,560,211)</u></u>	<u><u>-</u></u>	<u><u>557,716</u></u>

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	1,821	1,821
Intangible fixed assets	467,188	467,188
Current assets	1,323,854	1,323,854
Creditors due within one year	(1,206,459)	(1,206,459)
Total	<u>586,404</u>	<u>586,404</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	5,754	-	5,754
Intangible fixed assets	362,630	-	362,630
Current assets	1,631,196	115,053	1,746,249
Creditors due within one year	(1,556,917)	-	(1,556,917)
Total	<u>442,663</u>	<u>115,053</u>	<u>557,716</u>

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

18. Reconciliation of net movement in funds to net cash flow from operating activities

	Group 2023 £	<i>Group 2022 £</i>
Net income for the year (as per Statement of Financial Activities)	28,688	<i>182,019</i>
Adjustments for:		
Amortisation and depreciation charges	143,315	<i>170,053</i>
Decrease/(increase) in stocks	(1,388)	<i>3,571</i>
Decrease in debtors	5,096	<i>883,686</i>
Decrease in creditors	(278,171)	<i>(630,052)</i>
Net cash provided by/(used in) operating activities	<u>(102,460)</u>	<i><u>609,277</u></i>

19. Analysis of cash and cash equivalents

	Group 2023 £	<i>Group 2022 £</i>
Cash in hand	1,129,338	<i>1,531,094</i>
Total cash and cash equivalents	<u>1,129,338</u>	<i><u>1,531,094</u></i>

20. Analysis of changes in net debt

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash at bank and in hand	<u>1,531,094</u>	<u>(401,756)</u>	<u>1,129,338</u>

21. Pension commitments

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £23,078 (2022 - £24,063). No contributions were payable to the fund at the balance sheet date.

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

22. Operating lease commitments

At 31 March 2023 the Group and the company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	Group 2023 £	<i>Group 2022 £</i>	Company 2023 £	<i>Company 2022 £</i>
Not later than 1 year	24,167	285	24,167	285
Later than 1 year and not later than 5 years	27,562	-	27,562	-
	<u>51,729</u>	<u>285</u>	<u>51,729</u>	<u>285</u>

23. Related party transactions

In the year the following transactions took place between the Charity and its wholly owned subsidiary Unitas Academy Limited:

The Charity charged Unitas Academy Limited £21,248 (2022: £139,592) for the use of training materials.

Upon its cessation to trade on 30 June 2022, Unitas Academy Limited transferred its trade and assets to the Charity. The net transfer was £1,288,844 which included a gift aid distribution of £81,155 in respect of the 3 months ended 30 June 2022 and £66,741 in respect of 31 March 2022.

At the balance sheet date, the Charity owed £Nil (2022: £91,922) to Unitas Academy Limited.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

UNITAS

England & Wales - Charity number 1133286

Accounts

UNITAS
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

UNITAS
(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the company, its Trustees and advisers	1
Trustees' report	2 - 8
Independent auditors' report on the financial statements	9 - 12
Consolidated statement of financial activities	13
Consolidated balance sheet	14
Company balance sheet	15 - 16
Consolidated statement of cash flows	17
Notes to the financial statements	18 - 35

UNITAS
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2022**

Trustees	Philip Clapp, Joint Chair Nicola Lowit, Joint Chair Erica Crump
Company registered number	06739988
Charity registered number	1133286
Registered office	King Street House 15 Upper King Street Norwich NR3 1RB
Chief executive officer	Martin Stephenson
Independent auditors	Larking Gowen LLP Chartered Accountants King Street House 15 Upper King Street Norwich NR3 1RB
Bankers	The Co-Operative Bank PLC PO Box 250 Skelmersdale

UNITAS
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report together with the audited 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 group and the company qualify as small under section 383 of the Companies Act 2006, the Group strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

At the date of this report, the Trustees are encouraged by the charity's continued resilience in providing a full range of charitable activities throughout the Covid-19 crisis.

Objectives and activities

a. Policies and objectives

Unitas is a company limited by guarantee and a registered charity.

Its purpose is set out in the Memorandum of Association, as amended in 2017:

To act as a resource for people, in particular but not limited to young people, in the UK and worldwide by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:

- helping young people advance in life by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
- advancing education;
- relieving unemployment;
- providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons.

Unitas intends to achieve its objects by working in collaboration with other organisations to deliver products and services. Unitas will maintain quality of delivery through products and services being devised and refined according to the best available evidence, and with constant improvement and innovation being a priority for the organisation.

b. Strategies for achieving objectives

The updated 3-year strategic plan sets out the priorities for 2022-2025 to ensure Unitas achieves its objectives. Having successfully created and developed a range of new courses, the three-year plan will focus on effective sales and marketing, launching a new website and introducing a full academic prospectus, supporting the key objective for Unitas of professionalising youth justice in the community and in the secure estate.

Unitas continues to work with other industry bodies in developing an institute which will focus on the professional learning and development of those in the youth justice system in line with the Youth Justice Framework.

UNITAS
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Objectives and activities (continued)

c. Activities undertaken to achieve objectives

All activities undertaken by Unitas during the year 2021-2022 have sought to further its charitable purposes for the public benefit. We adopt varied approaches to engaging young people and seek to support those staff who work to engage young people.

Principal charitable activities during this period (conducted by Unitas and Unitas Academy) have included:

- Launch of the Foundation Degree in Criminal Justice (FDCJ);
- Launch of Effective Practice Awards (EPAs) in Trauma Informed Practice & Child First as part of collaborative working with the Youth Justice Board of England & Wales (YJB);
- Delivery of the Youth Justice Effective Practice Certificate (YJEPC);
- Delivery of the Foundation Degree in Youth Justice (FDYJ);
- Delivery to BA Hons level in Social Policy, Management & Coaching and Youth Justice;
- Delivery to BA Hons level in Crime, Criminology and Criminal Justice (CCCJ);
- Delivery of Coaching for Distance Learning;
- Summer Arts Colleges for young people; and
- Research and evaluation which informs our continuing activities.

The Trustees have complied with the duty in the Charities Act 2006 to have due regard to the public benefit guidance published by the Commission. Unitas works with young people from all backgrounds - economic status, gender, ethnicity, race, religion or disability do not form part of any assessment processes. Our activities listed below illustrate how the charity provides public benefit.

Unitas is an equal opportunity organisation which is committed to working in a manner that is free from any form of discrimination on the grounds of colour, race, ethnicity, religion, gender, sexual orientation or disability.

UNITAS
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance

a. Review of activities

Our objects were principally achieved through the programmes and services listed below. The main achievements and performance of Unitas during the year have included management of:

Summer Arts Colleges - working in partnership with Youth Offending Teams and arts organisations to deliver education projects for young people at risk of offending. Due to the ongoing Covid-19 restrictions on face-to-face sessions, the delivery of this successful model - now in its thirteenth year – was moved online for many of the sites. This necessitated extending the timeline into the Autumn and Winter with the full support of Arts Council England.

Unitas Academy – the Foundation Degree in Youth Justice (FDYJ), validated by the University of Suffolk continued into its fifth year with two new cohorts commencing, with students from Cohort 5 and Cohort 6 completing their qualification this year, and graduating in person in October 2021 following the cancellation of the ceremony in 2020 due to the pandemic.

In addition, Cohort 4 of the BA in Social Policy completed, with a fifth cohort now underway.

The fourth cohort of Managing and Coaching in Youth Justice (MCYJ) commenced in October 2021.

The Youth Justice Effective Practice Certificate (YJEPC) is now on Cohort 25 in its tenth year of successful delivery, offering four entry points to provide learning flexibility to students and their sponsors.

Cohort 5 of the Independent Research Module (IRM) is underway with these students due to graduate with full BA Hons in October 2022.

Research and evaluation activities continue through rigorous evaluation of our programmes and development of additional research projects.

b. Factors relevant to achieve objectives

The environmental factors of Covid-19 continued into 2021-22. The organisation has proven to be agile and resilient. All Unitas scheduled courses continued, without interruption, and where needed adjustments were made to continue unbroken delivery. The financial context continues to be challenging for charities such as Unitas as charitable trusts are seeing unprecedented demands on their funds, making fundraising even more difficult. Our medium-term future will rely on a continuing substantial shift towards income derived from sales, augmented by investment funding from charitable trusts and arts agencies.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company 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.

UNITAS
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

b. Review

The year saw a surplus of £207,019 (2021: Surplus of £115,247) After a successful pilot in 2017, we contracted with HMPPS to deliver 1,250 places on the Foundation Degree in Youth Justice (FDYJ) over the next 5 years, which started from April 2018. An additional contract has been awarded by HMPPS for delivery of the FDYJ in October 2022. This has meant a significant increase in sales to reduce the reliance on grant funding.

c. Reserves policy

Our current level of unrestricted reserves is £442,663 (2021: £390,273) and restricted reserves are £140,053 (2021: £nil). We have a target of £450,000, equating to 6 months' worth of central costs and investment funds of £100,000. However, whilst we continue to undergo a period of growth and high investment in new courses, it has been appropriate to go below this target.

d. Material investments policy

Unitas does not hold any investments, cash is held in UK bank accounts.

e. Principal funding

Income is largely derived from sales of courses, with less dependency on grant funding consistent with our strategic plan.

Structure, governance and management

a. Constitution

Unitas is a charitable company limited by guarantee, incorporated as a company in England and Wales in November 2008 and registered as a charity in December 2009. The company was established under a Memorandum of Association which established its objects and its powers as a charitable company, and it is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

b. Methods of appointment or election of Trustees

The Trustees are the members of the company. According to the Articles of Association Trustees are appointed by a resolution of Trustees. When seeking candidates for appointment, the Trustees will take into account any gaps in relevant skills and knowledge required in the governance of the charity.

UNITAS
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management (continued)

c. Organisational structure and decision-making policies

The Trustees bring to the board of Unitas their belief in the importance of all people being able to develop their skills and access education. They collectively bring knowledge and experience gained from working across a range of professional environments. Each Trustee also brings business skills and experience of working in the public sector, the arts and with young people, which support the work of Unitas. Trustees have been provided with induction and training as to their role and responsibilities and have continuing access to information and advice services provided by the organisation's auditors and legal advisers.

Full meetings of Trustees are held quarterly. At each meeting Trustees consider written and verbal reports on current and planned activities, finance, fundraising and risks. The Trustees consider the major risks to which the organisation is exposed at each quarterly meeting, and strategies are adopted to mitigate these risks as far as possible. Staff from Unitas attend these meetings to ensure Trustees are fully briefed and can be provided with additional information as required by the Trustees.

Day-to-day responsibility for operations and the successful functioning of the organisation is delegated to the Chief Executive, who is responsible for ensuring that the charity delivers the objects specified and meets targets set by the Strategic Plan and annual Business Plan as approved by the Trustees.

Expenditure on any single item in excess of £20,000 must be referred to the Trustees for authorisation. The Trustees are responsible for setting the pay and remuneration of the charity's key management personnel. This is reviewed on an annual basis.

d. Policies adopted for the induction and training of Trustees

Reviewed annually in the following circumstances, new Trustees, significant external policy developments, Charity Commission requirements and other priorities highlighted by the Trustees.

e. Pay policy for senior staff

The CEO is subject to an annual pay review carried out by the Trustees.

f. Financial risk management

The Trustees have assessed the major risks to which the Group and the company are exposed, in particular those related to the operations and finances of the Group and the company, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

UNITAS
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Plans for future periods

The main focus will be on marketing the courses that Unitas offer to a wider audience, continuing to focus on professional development of those practitioners working in youth justice. This will be achieved by marketing the new and existing products to increase sales and by developing our digital resources still further so that there is a wide range of training programmes available up to Masters level.

On 16 May 2022 the Unitas Board of Trustees passed a resolution in conjunction with the Directors of Unitas Academy to transfer all assets and liabilities of Unitas Academy into Unitas and continue solely trading within Unitas. Unitas Academy will subsequently be closed.

Unitas Academy was set up in 2016 to provide a distinct organisation to provide distance learning courses to separate the activities from those of Unitas, whose focus was to provide learning to young people via the TextNow and Summer Arts Colleges programmes.

The focus of Unitas is now concentrated on the development of distance learning courses in Youth Justice and Criminal Justice. Therefore, the Board passed the resolution that trading through the subsidiary would no longer be necessary. There has been no interruption to business or impact on our stakeholders whilst doing this.

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 Group and the company and of their incoming resources and application of resources, including their 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;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Group will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the company's transactions and disclose with reasonable accuracy at any time the financial position of the Group and 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 Group and the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

UNITAS
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditors are aware of that information.

Auditors

The auditors, Larking Gowen LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

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


.....
Philip Clapp

Date: 10/11/22

UNITAS
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND TRUSTEES OF UNITAS

Opinion

We have audited the financial statements of UNITAS (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2022 which comprise the Consolidated statement of financial activities, the Consolidated balance sheet, the Company balance sheet, the Consolidated statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and of the parent charitable company's affairs as at 31 March 2022 and of the Group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group's or the parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

UNITAS
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND TRUSTEES OF UNITAS (CONTINUED)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

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

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

UNITAS
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND TRUSTEES OF UNITAS (CONTINUED)

Responsibilities of trustees

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

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

Auditors' responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Due to the field in which the Charity operates, we have identified the following areas as those most likely to have a material impact on the financial statements: health and safety; employment laws; GDPR; serious incident reporting and compliance with the UK Companies Act.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- Enquiries with management about any known or suspected instances of non-compliance with laws and regulations, accidents in the workplace and fraud;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Challenging assumptions and judgments made by management in their significant accounting estimates; and
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

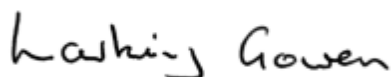
UNITAS
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND TRUSTEES OF UNITAS (CONTINUED)

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Giles Kerkham FCA DChA (Senior statutory auditor)

for and on behalf of

Larking Gowen LLP

Chartered Accountants

Statutory Auditors

King Street House

15 Upper King Street

Norwich

NR3 1RB

Date: 15 November 2022

UNITAS
(A company limited by guarantee)

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND
EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Income from:					
Charitable activities	4	1,467,230	275,000	1,742,230	1,582,000
Investments	5	-	-	-	239
Total income		1,467,230	275,000	1,742,230	1,582,239
Expenditure on:					
Charitable activities		1,400,264	159,947	1,560,211	1,481,568
Total expenditure		1,400,264	159,947	1,560,211	1,481,568
Net movement in funds		66,966	115,053	182,019	100,671
Reconciliation of funds:					
Total funds brought forward		375,697	-	375,697	275,026
Net movement in funds		66,966	115,053	182,019	100,671
Total funds carried forward		442,663	115,053	557,716	375,697

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

The notes on pages 18 to 35 form part of these financial statements.

UNITAS
(A company limited by guarantee)
REGISTERED NUMBER: 06739988

CONSOLIDATED BALANCE SHEET
AS AT 31 MARCH 2022

	Note	2022 £	2021 £
Fixed assets			
Intangible assets	10	362,630	457,957
Tangible assets	11	5,754	9,368
		<u>368,384</u>	<u>467,325</u>
Current assets			
Stocks	13	5,583	9,154
Debtors	14	209,572	1,093,258
Cash at bank and in hand		1,531,094	992,929
		<u>1,746,249</u>	<u>2,095,341</u>
Creditors: amounts falling due within one year	15	(1,556,917)	(2,186,969)
Net current assets / liabilities		<u>189,332</u>	<u>(91,628)</u>
Total net assets		<u><u>557,716</u></u>	<u><u>375,697</u></u>
Charity funds			
Restricted funds	16	115,053	-
Unrestricted funds	16	442,663	375,697
Total funds		<u><u>557,716</u></u>	<u><u>375,697</u></u>

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:


.....
Philip Clapp

Date: 10/11/22

The notes on pages 18 to 35 form part of these financial statements.

UNITAS
(A company limited by guarantee)
REGISTERED NUMBER: 06739988

COMPANY BALANCE SHEET
AS AT 31 MARCH 2022

	Note	2022 £	2021 £
Fixed assets			
Intangible assets	10	362,630	457,957
Tangible assets	11	5,754	9,368
Investments	12	100	100
		<u>368,484</u>	<u>467,425</u>
Current assets			
Stocks	13	101	286
Debtors	14	91,822	112,194
Cash at bank and in hand		349,714	317,289
		<u>441,637</u>	<u>429,769</u>
Creditors: amounts falling due within one year	15	(252,405)	(521,497)
Net current assets / liabilities		<u>189,232</u>	<u>(91,728)</u>
Total net assets		<u><u>557,716</u></u>	<u><u>375,697</u></u>
Charity funds			
Restricted funds	16	140,053	-
Unrestricted funds	16	417,663	375,697
Total funds		<u><u>557,716</u></u>	<u><u>375,697</u></u>

UNITAS
(A company limited by guarantee)
REGISTERED NUMBER: 06739988

COMPANY BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2022

The company's net movement in funds for the year was £182,019 (2021 - £22,632).

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:


.....
Philip Clapp

Date: 10/11/22

The notes on pages 18 to 35 form part of these financial statements.

UNITAS
(A company limited by guarantee)

**CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022**

	2022 £	<i>2021</i> £
Cash flows from operating activities		
Net cash used in operating activities	609,277	550,038
Cash flows from investing activities		
Proceeds from the sale of intangible assets	130,287	-
Purchase of intangible assets	(200,196)	(142,728)
Purchase of tangible fixed assets	(1,203)	(6,297)
Net cash used in investing activities	(71,112)	(149,025)
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	538,165	401,013
Cash and cash equivalents at the beginning of the year	992,929	591,916
Cash and cash equivalents at the end of the year	1,531,094	992,929

The notes on pages 18 to 35 form part of these financial statements

UNITAS
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1. General information

The company is a company limited by guarantee, incorporated in England and Wales. The registered office is King Street House, 15 Upper King Street, Norwich, Norfolk, United Kingdom, NR3 1RB. The registered company number is 06739988. 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 £1 per member of the company.

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.

UNITAS 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 Consolidated statement of financial activities (SOFA) and Consolidated balance sheet consolidate the financial statements of the company and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The company has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own Statement of financial activities in these financial statements.

2.2 Going concern

In approving these accounts, the Trustees have assessed whether the use of going concern is appropriate and 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 one year from the date of approval of the financial statements.

Taking into account the expected level of income and expenditure, the level of unrestricted funds, the liquid assets and funding secured to 31 March 2023 and beyond, the Trustees consider the organisation is in a stable financial position. The Trustees consider that the budgeted cashflow and the level of unrestricted reserves are sufficient for UNITAS to be able to meet its liabilities as they fall due for at least 12 months. For this reason, the Trustees consider it appropriate for the financial statements to continue to be prepared on a going concern basis and that there are no material uncertainties.

UNITAS
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

2. Accounting policies (continued)

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.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Recognition policies for Academy contracts

YJEPC: 30% of income recognised at registration, 70% split over the 8 months of the course.

Foundation Degree and Bachelor of Arts (with or without Honours) courses: 15% of income recognised at registration, 85% split over the 26 months of the course.

UNITAS
(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.

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Central Office.

Charitable activities and Governance costs are costs incurred on the company's charitable operations. Support costs and costs relating to the governance of the company are allocated to charitable activities to which they relate where possible, with the remainder apportioned appropriately between the Charity and its Subsidiary.

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

All expenditure is inclusive of irrecoverable VAT.

2.5 Research and development

Development costs are capitalised within intangible assets where they can be identified with a specific product or project anticipated to produce future benefits, and are amortised on the straight line basis over the anticipated life of the benefits arising from the completed product or project.

Deferred research and development costs are reviewed annually, and where future benefits are deemed to have ceased or to be in doubt, the balance of any related research and development is written off to the Consolidated statement of financial activities.

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.

UNITAS
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

2. Accounting policies (continued)

2.7 Intangible assets and amortisation

Intangible assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Impairment reviews assess capitalised course book values against the present value of projected surpluses over the expected minimum life of each course. The projections for 2025/26 onwards include 10% growth per annum for 3 years and thereafter no further increase in surpluses. Future income streams are discounted at 5%. Minimum course lives are anticipated of between one and 10 years post year end.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

Amortisation is provided on the following bases:

Book Publishing Rights	-	% 20% straight line
Training Materials	-	% 20% - 33% straight line
Website	-	% 20% straight line

2.8 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

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:

Office equipment	- 33% straight line
------------------	---------------------

2.9 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Consolidated statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

2. Accounting policies (continued)

2.10 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.11 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.

2.12 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.

2.13 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.

Provisions are measured at the best estimate of the amounts required to settle the obligation.

2.14 Financial instruments

The Group 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.

2.15 Operating leases

Rentals paid under operating leases are charged to the Consolidated statement of financial activities on a straight-line basis over the lease term.

2.16 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.

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

2. Accounting policies (continued)

2.17 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 Group 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 Group 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.

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The items in the financial statements where these adjustments and estimates have been made include:

Critical accounting estimates and assumptions:

The annual amortisation/depreciation charge for intangible and tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual lives are reassessed annually. See notes 10 and 11 for the carrying amounts of the assets, and notes 2.7 and 2.8 for the useful economic lives for each class of asset.

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

4. Income from charitable activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
ACE - Summer Arts College	-	275,000	275,000
EPA (UA)	137,400	-	137,400
Criminology (UA)	3,565	-	3,565
Social Policy (UA)	4,051	-	4,051
Management & Coaching (UA)	61,159	-	61,159
Dissertation (IRM) (UA)	12,613	-	12,613
YJEPC (UA)	129,649	-	129,649
Foundation Degree - Criminal Justice (UA)	7,839	-	7,839
Foundation Degree - Youth Justice (UA)	1,109,006	-	1,109,006
ITC Rainsbrook (UA)	1,933	-	1,933
Support	15	-	15
	<u>1,467,230</u>	<u>275,000</u>	<u>1,742,230</u>
	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
ACE - Summer Arts College	-	300,000	300,000
EPA (UA)	27,844	-	27,844
Criminology (UA)	1,123	-	1,123
Social Policy (UA)	8,464	-	8,464
Management & Coaching (UA)	72,686	-	72,686
Dissertation (IRM) (UA)	15,320	-	15,320
YJEPC (UA)	144,836	-	144,836
Foundation Degree (UA)	1,003,502	-	1,003,502
ITC Rainsbrook (UA)	8,225	-	8,225
	<u>1,282,000</u>	<u>300,000</u>	<u>1,582,000</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

	Total funds 2022 £	
	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Bank interest receivable	239	239

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
ACE - Summer Arts College	100,923	59,024	159,947
YJEPC (Unitas)	9,784	3,479	13,263
Social Policy (Unitas Academy)	42,259	6,575	48,834
Management & Coaching (Unitas Academy)	57,807	15,590	73,397
Dissertation (Unitas Academy)	6,442	7,191	13,633
Youth Justice Institute	110,671	8,221	118,892
ACE - Research	34,221	34,063	68,284
YJEPC (Unitas Academy)	91,343	41,706	133,049
Foundation Degree (Unitas Academy)	643,879	285,948	929,827
Other (Unitas Academy)	1,085	-	1,085
	1,098,414	461,797	1,560,211

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

6. Analysis of expenditure by activities (continued)

	<i>Activities undertaken directly 2021 £</i>	<i>Support costs 2021 £</i>	<i>Total funds 2021 £</i>
ACE - Summer Arts College	173,204	141,880	315,084
Social Policy (Unitas Academy)	25,971	8,420	34,391
Management & Coaching (Unitas Academy)	53,902	12,889	66,791
Dissertation (Unitas Academy)	10,849	8,897	19,746
Youth Justice Institute	25,217	5,771	30,988
ACE - Research	19,154	10,468	29,622
YJEPC (Unitas Academy)	114,912	29,480	144,392
Foundation Degree (Unitas Academy)	602,673	227,050	829,723
Other (Unitas Academy)	6,546	4,285	10,831
	<u>1,032,428</u>	<u>449,140</u>	<u>1,481,568</u>

Analysis of support costs

	Total funds 2022 £	<i>Total funds 2021 £</i>
Staff costs	289,997	286,477
Depreciation	4,817	4,131
Office costs	42,603	30,644
Property rent	34,157	31,646
Interest payable	307	378
Sundry expenses	10,410	23,466
Allocation of impairment	59,181	-
Capital manager resources	4,123	46,513
Meetings and travel	2,291	1,630
Marketing	1,354	5,910
Legal and professional fees	14,657	16,245
Bad debts	(2,100)	2,100
	<u>461,797</u>	<u>449,140</u>

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

7. Auditors' remuneration

The auditors' remuneration amounts to an auditor fee of £9,660 (2021 - £9,150), and fees for assistance in the preparation of the accounts of £2,205 (2021 - £2,000).

8. Staff costs

	Group 2022 £	<i>Group 2021 £</i>	Company 2022 £	<i>Company 2021 £</i>
Wages and salaries	295,749	306,405	236,886	235,690
Social security costs	29,048	27,266	29,048	27,266
Contribution to defined contribution pension schemes	24,063	23,521	24,063	23,521
	348,860	357,192	289,997	286,477

The above costs, £348,860 (2021: £357,192) reflect general wages that are included within expenditure in the Statement of Financial Activities. A further £65,463 (2021: £58,675) of wages costs have been capitalised.

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

Group 2022 No.	<i>Group 2021 No.</i>
8	8

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	Group 2022 No.	<i>Group 2021 No.</i>
In the band £60,001 - £70,000	1	1
In the band £70,001 - £80,000	1	-
In the band £90,001 - £100,000	-	1

Key management personnel consist of the Trustees, the Chief Executive and the Business Director. Emoluments (including employer's national insurance and pension contributions) paid to members of the key management personnel totalled £160,614 (2021: £184,210).

9. Trustees' remuneration and expenses

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

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

9. Trustees' remuneration and expenses (continued)

During the year ended 31 March 2022, no Trustee expenses have been incurred (2021 - £NIL).

10. Intangible assets

Group and Company

	Book Publishing Rights £	Training Materials £	Website £	Total £
Cost				
At 1 April 2021	11,410	766,238	155,932	933,580
Additions	-	157,833	42,363	200,196
Disposals	-	-	(155,932)	(155,932)
At 31 March 2022	11,410	924,071	42,363	977,844
Amortisation				
At 1 April 2021	11,410	350,843	113,370	475,623
Charge for the year	-	165,236	-	165,236
Impairment charge	-	87,725	-	87,725
On revalued assets	-	-	(113,370)	(113,370)
At 31 March 2022	11,410	603,804	-	615,214
Net book value				
At 31 March 2022	-	320,267	42,363	362,630
At 31 March 2021	-	415,395	42,562	457,957

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

11. Tangible fixed assets

Group and Company

	Office equipment £
Cost or valuation	
At 1 April 2021	24,244
Additions	1,203
At 31 March 2022	<u>25,447</u>
Depreciation	
At 1 April 2021	14,876
Charge for the year	4,817
At 31 March 2022	<u>19,693</u>
Net book value	
At 31 March 2022	<u><u>5,754</u></u>
At 31 March 2021	<u><u>9,368</u></u>

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

12. Fixed asset investments

company	Investments in subsidiary companies £
Cost or valuation	
At 1 April 2021	100
At 31 March 2022	100
Net book value	
At 31 March 2022	100
At 31 March 2021	100

Principal subsidiary

The following was a subsidiary undertaking of the company:

Name	Company number	Holding	Included in consolidation
Unitas Academy Ltd	10412927	100%	Yes

The financial results of the subsidiary for the year were:

Name	Income £	Expenditure £	Profit/ (Loss) for the year £	Net assets £
Unitas Academy Ltd	1,462,769	(1,396,028)	66,741	100

13. Stocks

	Group 2022 £	<i>Group 2021 £</i>	Company 2022 £	<i>Company 2021 £</i>
Finished goods and goods for resale	5,583	9,154	101	286

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

14. Debtors

	Group 2022 £	<i>Group 2021 £</i>	Company 2022 £	<i>Company 2021 £</i>
Due within one year				
Trade debtors	138,053	977,940	-	-
Amounts owed by group undertakings	-	-	66,741	39,949
Other debtors	-	790	7,303	5,890
Prepayments and accrued income	71,519	114,528	17,778	66,355
	209,572	1,093,258	91,822	112,194

15. Creditors: Amounts falling due within one year

	Group 2022 £	<i>Group 2021 £</i>	Company 2022 £	<i>Company 2021 £</i>
Trade creditors	51,565	44,285	39,245	30,296
Amounts owed to group undertakings	-	-	158,663	419,434
Other taxation and social security	28,415	162,599	8,721	8,552
Accruals and deferred income	1,476,937	1,980,085	45,776	63,215
	1,556,917	2,186,969	252,405	521,497

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

16. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Unrestricted funds					
Designated funds					
Fixed asset fund	467,325	-	(170,053)	71,111	368,383
General funds					
General Funds	(91,628)	1,467,230	(1,230,211)	(71,111)	74,280
Total Unrestricted funds	375,697	1,467,230	(1,400,264)	-	442,663
Restricted funds					
Arts Council England - Summer Arts College	-	275,000	(159,947)	-	115,053
Total of funds	375,697	1,742,230	(1,560,211)	-	557,716

The transfer from general funds to designated funds represents the net movement in fixed assets of additions, disposals and impairments made during the year.

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

16. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2021 £</i>
Unrestricted funds					
Designated funds					
Fixed asset fund	504,109	-	(185,559)	148,775	467,325
General funds					
General funds	(229,083)	1,282,239	(995,501)	(149,283)	(91,628)
Total Unrestricted funds	275,026	1,282,239	(1,181,060)	(508)	375,697
Restricted funds					
Arts Council England - Summer Arts College	-	300,000	(300,508)	508	-
Total of funds	275,026	1,582,239	(1,481,568)	-	375,697

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	5,754	-	5,754
Intangible fixed assets	362,630	-	362,630
Current assets	1,697,937	115,053	1,812,990
Creditors due within one year	(1,623,658)	-	(1,623,658)
Total	442,663	115,053	557,716

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	9,368	9,368
Intangible fixed assets	457,957	457,957
Current assets	2,095,341	2,095,341
Creditors due within one year	(2,186,969)	(2,186,969)
Total	375,697	375,697

18. Reconciliation of net movement in funds to net cash flow from operating activities

	<i>Group 2022 £</i>	<i>Group 2021 £</i>
Net income for the year (as per Statement of Financial Activities)	182,019	100,671
Adjustments for:		
Amortisation and depreciation charges	170,053	185,559
Loss on disposal of fixed assets	-	250
Decrease in stocks	3,571	15,178
Decrease/(increase) in debtors	883,686	(725,444)
Increase/(decrease) in creditors	(630,052)	973,824
Net cash provided by operating activities	609,277	550,038

19. Analysis of cash and cash equivalents

	<i>Group 2022 £</i>	<i>Group 2021 £</i>
Cash in hand	1,531,094	992,929
Total cash and cash equivalents	1,531,094	992,929

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

20. Analysis of changes in net debt

	At 1 April 2021	Cash flows	At 31 March 2022
	£	£	£
Cash at bank and in hand	992,929	538,165	1,531,094

21. Pension commitments

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £24,063 (2021 - £23,521). No contributions were payable to the fund at the balance sheet date.

22. Operating lease commitments

At 31 March 2022 the Group and the company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	Group 2022	Group 2021	Company 2022	Company 2021
	£	£	£	£
Not later than 1 year	285	19,085	285	19,085

23. Related party transactions

In the year the following transactions took place between the Charity and its wholly owned subsidiary Unitas Academy Limited:

The Charity charged Unitas Academy Limited £139,592 (2021: £190,470) for the use of training materials. At the balance sheet date, the Charity owed £91,922 (2021: £379,485) to Unitas Academy Limited.

UNITAS

England & Wales - Charity number 1133286

Accounts

UNITAS
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

UNITAS
(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the company, its Trustees and advisers	1
Trustees' report	2 - 7
Independent auditors' report on the financial statements	8 - 11
Consolidated statement of financial activities	12
Consolidated balance sheet	13
Company balance sheet	14
Consolidated statement of cash flows	15
Notes to the financial statements	16 - 33

UNITAS
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2021**

Trustees	Philip Clapp, Joint Chair Nicola Lowit, Joint Chair Erica Crump
Company registered number	06739988
Charity registered number	1133286
Registered office	King Street House 15 Upper King Street Norwich NR3 1RB
Chief executive officer	Martin Stephenson
Independent auditors	Larking Gowen LLP Chartered Accountants Statutory Auditors King Street House 15 Upper King Street Norwich NR3 1RB
Bankers	The Co-Operative Bank PLC PO Box 250 Skelmersdale

UNITAS
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their annual report together with the audited financial statements of the group and the company for the year 1 April 2019 to 31 March 2020. 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 and the group 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.

At the date of this report, the Trustees are encouraged by the charity's resilience to date in light of the Covid-19 crisis, and its ability to continue to provide a range of charitable activity to its beneficiaries throughout the crisis.

Objectives and activities

a. Policies and objectives

Unitas is a company limited by guarantee and a registered charity.

Its purpose is set out in the Memorandum of Association, as amended in 2017:

To act as a resource for people, in particular but not limited to young people, in the UK and worldwide by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:

- advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
- advancing education;
- relieving unemployment;
- providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons.

Unitas intends to achieve its objects by working in collaboration with other organisations to deliver products and services. Unitas will maintain quality of delivery through products and services being devised and refined according to the best available evidence, and with constant improvement and innovation being a priority for the organisation.

UNITAS
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Objectives and activities (continued)

b. Activities undertaken to achieve objectives

All activities undertaken by Unitas during the year 2020-2021 have sought to further its charitable purposes for the public benefit. We adopt varied approaches to engaging young people and seek to support those staff who work to engage young people.

Principal charitable activities during this period (conducted by Unitas and Unitas Academy) have included:

- Summer Arts Colleges for young people
- Delivery of the Youth Justice Effective Practice Certificate (YJEPC)
- Delivery of the Foundation Degree in Youth Justice (FDYJ)
- Delivery to BA Hons level in Social Policy, Management & Coaching and Youth Justice
- Delivery to BA Hons level in Crime, Criminology and Criminal Justice (CCCJ)
- Research and evaluation which informs our continuing activities.

The Trustees have complied with the duty in the Charities Act 2006 to have due regard to the public benefit guidance published by the Commission. Unitas works with beneficiaries and young people from all backgrounds - economic status, gender, ethnicity, race, religion or disability do not form part of any assessment processes. Our activities listed below illustrate how the charity provides public benefit.

Unitas is an equal opportunity organisation which is committed to working in a manner that is free from any form of discrimination on the grounds of colour, race, ethnicity, religion, sex, sexual orientation or disability.

Achievements and performance

a. Review of activities

Our objects were principally achieved through the programmes and services listed below. The main achievements and performance of Unitas during the year have included management of:

Summer Arts Colleges - working in partnership with Youth Offending Teams and arts organisations during the pandemic to deliver education projects for young people at risk of offending. Due to restrictions on face-to-face sessions, the delivery of this successful model now in its twelfth year was moved online for the majority of the sites. This necessitated extending the timeline into the Autumn and Winter with the full support of Arts Council England.

Unitas Academy - the Foundation Degree in Youth Justice (FDYJ), validated by the University of Suffolk continued into its fourth year with two new cohorts commencing, with students from Cohort 3 and Cohort 4 completing their qualification this year.

In addition, Cohort 3 of the BA in Social Policy completed with a fourth cohort now underway.

The third cohort of Managing & Coaching in Youth Justice (MCYJ) commenced in September 2020.

The Youth Justice Effective Practice Certificate (YJEPC) undertook two additional cohorts in June and January due to the demand from employers for staff training during the lockdown period.

Research and evaluation activities continue through rigorous evaluation of our programmes and development of additional research projects.

UNITAS
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance (continued)

b. Factors relevant to achieve objectives

The environmental factors of Covid-19 have continued to be felt throughout 2020 and are continuing into 2021. The requirement to adhere to Government guidelines for home working have tested our systems, but the organisation has proven to be resilient and all Unitas scheduled courses continue without interruption, with adaptations being made to continue unbroken delivery. The financial context continues to be challenging for charities such as Unitas as charitable trusts are seeing unprecedented demands on their funds, making it all the more difficult for fundraising. Our medium-term future will rely on a continuing substantial shift towards income derived from sales augmented by investment funding from charitable trusts and arts agencies.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company 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. Review

The year saw a surplus of £100,671 (2020: £15,191). After a successful pilot in 2017, we contracted with HMPPS to deliver 1250 places on the Foundation Degree in Youth Justice (FDYJ) over the next 5 years, which started from April 2018. In addition to the FDYJ we are contracted until 2022 to deliver 100 places on the Managing & Coaching in Youth Justice (MCYJ) BA and 20 places on the Independent Review Module (IRM) BA Hons. This meant a significant increase in sales to reduce the reliance on grant funding.

c. Reserves policy

Our current level of unrestricted funds is £375,697 (2020: £275,026). We have a target of £450,000, equating to 6 months' worth of costs and investment funds of £100,000. However, whilst we continue to undergo a period of growth and high investment in new courses it has been appropriate to go below this target. As we earn income from the new courses, we expect to return to our target reserves in 2022.

d. Principal funding

Income is largely derived from sales of courses with less dependency on grant funding consistent with our strategic plan.

e. Material investments policy

Unitas does not hold any investments, cash is held in UK bank accounts.

UNITAS
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Structure, governance and management

a. Constitution

Unitas is a charitable company limited by guarantee, incorporated as a company in England and Wales in November 2008 and registered as a charity in December 2009. The company was established under a Memorandum of Association which established its objects and its powers as a charitable company, and it is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

b. Methods of appointment or election of Trustees

The Trustees are the members of the company. According to the Articles of Association Trustees are appointed by a resolution of Trustees. When seeking candidates for appointment, the Trustees will take into account any gaps in relevant skills and knowledge required in the governance of the charity.

c. Policies adopted for the induction and training of Trustees

Reviewed annually in the following circumstances, new Trustees, significant external policy developments, Charity Commission requirements and other priorities highlighted by the Trustees.

d. Pay policy for senior staff

The CEO is subject to an annual pay review carried out by the Trustees.

e. Organisational structure and decision making

The Trustees bring to the board of Unitas their belief in the importance of all people being able to develop their skills and access education. They collectively bring knowledge and experience gained from working across a range of professional environments. Each Trustee also brings business skills and experience of working in the public sector, the arts and with young people, which support the work of Unitas. Trustees have been provided with induction and training as to their role and responsibilities and have continuing access to information and advice services provided by the organisation's auditors and legal advisers.

Full meetings of Trustees are held quarterly. At each meeting Trustees consider written and verbal reports on current and planned activities, finance, fundraising and risks. The Trustees consider the major risks to which the organisation is exposed at each quarterly meeting, and strategies are adopted to mitigate these risks as far as possible. Staff from Unitas attend these meetings to ensure Trustees are fully briefed and can be provided with additional information as required by the Trustees.

Day-to-day responsibility for operations and the successful functioning of the organisation is delegated to the Chief Executive, who is responsible for ensuring that the charity delivers the objects specified and meets targets set by the Strategic Plan and annual Business Plan as approved by the Trustees.

Expenditure on a single item in excess of £20,000 must be referred to the Trustees for authorisation. The Trustees are responsible for setting the pay and remuneration of the charity's key management personnel. This is reviewed on an annual basis.

UNITAS
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Structure, governance and management (continued)

f. Risk management

The Trustees have assessed the major risks to which the company and the group is exposed, in particular those related to the operations and finances of the company and the group and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Plans for future periods

The 5-year strategic plan sets out the priorities until 2023 to ensure Unitas achieves its objectives. Further development of the Academy, including development of BA courses both to sell on the open market and for existing students to top up prior learning to a full BA, BA Hons or Masters.

Unitas is working in conjunction with other industry bodies to create an institute which will focus on the professional learning and development of those in the youth justice system in line with the Youth Justice Framework.

The main focus will be on further developing the Unitas Academy. This will be achieved by marketing the new and existing products to increase sales and by developing our digital resources still further so that there is a wide range of training programmes available up to Masters level.

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 Group and the company and of their incoming resources and application of resources, including their 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;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Group will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the company's transactions and disclose with reasonable accuracy at any time the financial position of the Group and 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 Group and the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

UNITAS
(A company limited by guarantee)

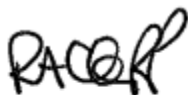
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditors are aware of that information.

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



.....
Philip Clapp

Joint Chair

Date: 18/1/22

UNITAS
(A company limited by guarantee)

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND
TRUSTEES OF UNITAS**

Opinion

We have audited the financial statements of Unitas (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2021 which comprise the Consolidated statement of financial activities, the Consolidated balance sheet, the Company balance sheet, the Consolidated statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and of the parent charitable company's affairs as at 31 March 2021 and of the Group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group's or the parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

UNITAS
(A company limited by guarantee)

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND TRUSTEES OF
UNITAS (CONTINUED)**

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

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

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

UNITAS
(A company limited by guarantee)

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND TRUSTEES OF
UNITAS (CONTINUED)**

Responsibilities of trustees

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

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

Auditors' responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Due to the field in which the Charity operates, we have identified the following areas as those most likely to have a material impact on the financial statements: health and safety; employment laws; GDPR; serious incident reporting and compliance with the UK Companies Act.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- Enquiries with management about any known or suspected instances of non-compliance with laws and regulations, accidents in the workplace and fraud;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Challenging assumptions and judgements made by management in their significant accounting estimates; and
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness.

Due to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). For instance, the further removed non-compliance is from the events and transactions reflected in the financial statements, the less likely the auditor is to become aware of it or to recognised the non-compliance.

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

UNITAS
(A company limited by guarantee)

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND TRUSTEES OF
UNITAS (CONTINUED)**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Giles Kerkham FCA DChA (Senior statutory auditor)

for and on behalf of

Larking Gowen LLP

Chartered Accountants

Statutory Auditors

King Street House

15 Upper King Street

Norwich

NR3 1RB

Date: 28 January 2022

UNITAS
(A company limited by guarantee)

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND
EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Charitable activities	4	1,282,000	300,000	1,582,000	1,562,139
Investments	5	239	-	239	1,075
Total income		1,282,239	300,000	1,582,239	1,563,214
Expenditure on:					
Charitable activities		1,181,060	300,508	1,481,568	1,548,023
Total expenditure		1,181,060	300,508	1,481,568	1,548,023
Net income/(expenditure)		101,179	(508)	100,671	15,191
Transfers between funds	16	(508)	508	-	-
Net movement in funds		100,671	-	100,671	15,191
Reconciliation of funds:					
Total funds brought forward		275,026	-	275,026	259,835
Net movement in funds		100,671	-	100,671	15,191
Total funds carried forward		375,697	-	375,697	275,026

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

The notes on pages 16 to 33 form part of these financial statements.

UNITAS
(A company limited by guarantee)
REGISTERED NUMBER: 06739988

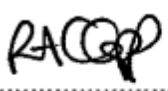
CONSOLIDATED BALANCE SHEET
AS AT 31 MARCH 2021

	Note	2021 £	2020 £
Fixed assets			
Intangible assets	10	457,957	496,907
Tangible assets	11	9,368	7,202
		467,325	504,109
Current assets			
Stocks	13	9,154	24,332
Debtors	14	1,093,258	367,814
Cash at bank and in hand		992,929	591,916
		2,095,341	984,062
Creditors: amounts falling due within one year	15	(2,186,969)	(1,213,145)
Net current liabilities		(91,628)	(229,083)
Total net assets		375,697	275,026
Charity funds			
Restricted funds:			
Unrestricted funds	16	375,697	275,026
Total funds		375,697	275,026

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:



Philip Clapp
 Joint Chair
 Date: 18/1/22

The notes on pages 16 to 33 form part of these financial statements.

UNITAS
(A company limited by guarantee)
REGISTERED NUMBER: 06739988

COMPANY BALANCE SHEET
AS AT 31 MARCH 2021

	Note	2021 £	2020 £
Fixed assets			
Intangible assets	10	457,957	496,907
Tangible assets	11	9,368	7,202
Investments	12	100	100
		<u>467,425</u>	<u>504,209</u>
Current assets			
Stocks	13	286	482
Debtors	14	72,245	47,800
Cash at bank and in hand		317,289	252,519
		<u>389,820</u>	<u>300,801</u>
Creditors: amounts falling due within one year	15	(481,548)	(451,945)
Net current liabilities		<u>(91,728)</u>	<u>(151,144)</u>
Total net assets		<u><u>375,697</u></u>	<u><u>353,065</u></u>
Charity funds			
Unrestricted funds	16	375,697	353,065
Total funds		<u><u>375,697</u></u>	<u><u>353,065</u></u>

The company's net movement in funds for the year was £22,632 (2020 - £(19,857)).

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:



Philip Clapp

Joint Chair

Date: 18/1/22

The notes on pages 16 to 33 form part of these financial statements.

UNITAS
(A company limited by guarantee)

**CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2021**

	2021 £	2020 £
Cash flows from operating activities		
Net cash used in operating activities	550,038	286,930
Cash flows from investing activities		
Purchase of intangible assets	(142,728)	(221,169)
Purchase of tangible fixed assets	(6,297)	(7,352)
Net cash used in investing activities	(149,025)	(228,521)
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	401,013	58,409
Cash and cash equivalents at the beginning of the year	591,916	533,507
Cash and cash equivalents at the end of the year	992,929	591,916

The notes on pages 16 to 33 form part of these financial statements

UNITAS
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. General information

The company is a company limited by guarantee, incorporated in England and Wales. The registered office is King Street House, 15 Upper King Street, Norwich, Norfolk, United Kingdom, NR3 1RB. The registered company number is 06739988. 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 £1 per member of the company.

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.

UNITAS 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 Consolidated statement of financial activities (SOFA) and Consolidated balance sheet consolidate the financial statements of the company and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The company has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own Statement of financial activities in these financial statements.

2.2 Going concern

In approving these accounts, the Trustees have assessed whether the use of going concern is appropriate and 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 one year from the date of approval of the financial statements.

Taking into account the expected level of income and expenditure, the level of unrestricted funds, the liquid assets and funding secured to 31 March 2022 and beyond, the Trustees consider the organisation is in a stable financial position. The Trustees consider that the budgeted cashflow and the level of unrestricted reserves are sufficient for UNITAS to be able to meet its liabilities as they fall due for at least 12 months. For this reason, the Trustees consider it appropriate for the financial statements to continue to be prepared on a going concern basis and that there are no material uncertainties.

UNITAS
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

2. Accounting policies (continued)

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.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Recognition policies for Academy contracts

YJEPC: 30% of income recognised at registration, 70% split over the 8 months of the course.

Foundation Degree and Bachelor of Arts (with or without Honours) courses: 15% of income recognised at registration, 85% split over the 26 months of the course.

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.

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Central Office.

Charitable activities and Governance costs are costs incurred on the company's charitable operations. Support costs and costs relating to the governance of the company are allocated to charitable activities to which they relate where possible, with the remainder apportioned appropriately between the Charity and its Subsidiary.

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

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

2.5 Research and development

Development costs are capitalised within intangible assets where they can be identified with a specific product or project anticipated to produce future benefits, and are amortised on the straight line basis over the anticipated life of the benefits arising from the completed product or project.

Deferred research and development costs are reviewed annually, and where future benefits are deemed to have ceased or to be in doubt, the balance of any related research and development is written off to the Consolidated statement of financial activities.

UNITAS
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

2. Accounting policies (continued)

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 Intangible assets and amortisation

Intangible assets costing £100 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Intangible assets include costs of developing training materials that will be realised in delivery of UNITAS courses.

The estimated useful lives are as follows:

Amortisation is provided on the following bases:

Book Publishing Rights	-	% 20% straight line
Training Materials	-	% 20% - 33% straight line
Website	-	% 20% straight line

2.8 Tangible fixed assets and depreciation

Tangible fixed assets costing £100 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

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:

Office equipment	- 33% straight line
------------------	---------------------

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

2. Accounting policies (continued)

2.9 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Consolidated statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

2.10 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.11 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.

2.12 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.

2.13 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.

Provisions are measured at the best estimate of the amounts required to settle the obligation.

2.14 Financial instruments

The Group 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.

2.15 Operating leases

Rentals paid under operating leases are charged to the Consolidated statement of financial activities on a straight line basis over the lease term.

UNITAS
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

2. Accounting policies (continued)

2.16 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.

2.17 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 Group 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 Group 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.

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The items in the financial statements where these adjustments and estimates have been made include:

Critical accounting estimates and assumptions:

The annual amortisation/depreciation charge for intangible and tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual lives are reassessed annually. See notes 10 and 11 for the carrying amounts of the assets, and notes 2.7 and 2.8 for the useful economic lives for each class of asset.

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

4. Income from charitable activities

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
ACE - Summer Arts College	-	300,000	300,000
EPA (UA)	27,844	-	27,844
Criminology (UA)	1,123	-	1,123
Social Policy (UA)	8,464	-	8,464
Management & Coaching (UA)	72,686	-	72,686
Dissertation (IRM) (UA)	15,320	-	15,320
Youth Justice Institute (UA)	-	-	-
YJEPC (UA)	144,836	-	144,836
Foundation Degree (UA)	1,003,502	-	1,003,502
ITC Rainsbrook (UA)	8,225	-	8,225
Total 2021	1,282,000	300,000	1,582,000

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
ACE - Summer Arts College	-	300,000	300,000
West Midlands PCC - Summer Arts College	-	20,000	20,000
Text Now	1,250	-	1,250
Social Policy (UA)	7,133	-	7,133
Management & Coaching (UA)	71,350	-	71,350
Dissertation (IRM) (UA)	863	-	863
Youth Justice Institute (UA)	33,600	-	33,600
YJEPC (UA)	143,258	-	143,258
Foundation Degree (UA)	972,729	-	972,729
Other	11,956	-	11,956
Total 2020	1,242,139	320,000	1,562,139

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

5. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £
Bank interest receivable	239	239
	<u>239</u>	<u>239</u>
	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Bank interest receivable	1,075	1,075
	<u>1,075</u>	<u>1,075</u>

6. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
ACE - Summer Arts College	173,204	141,880	315,084
Social Policy (UA)	25,971	8,420	34,391
Management & Coaching (UA)	53,902	12,889	66,791
Dissertation (IRM) (UA)	10,849	8,897	19,746
Criminology (UA)	25,217	5,771	30,988
EPA (UA)	19,154	10,468	29,622
YJEPC (UA)	114,912	29,480	144,392
Foundation Degree (UA)	602,673	227,050	829,723
Other	6,546	4,285	10,831
Total 2021	<u>1,032,428</u>	<u>449,140</u>	<u>1,481,568</u>

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

6. Analysis of expenditure by activities (continued)

	<i>Activities undertaken directly 2020 £</i>	<i>Support costs 2020 £</i>	<i>Total funds 2020 £</i>
ACE - Summer Arts College	254,383	82,074	336,457
TextNow	7,474	842	8,316
Social Policy (UA)	25,717	9,861	35,578
Management & Coaching (UA)	38,442	38,724	77,166
Dissertation (UA)	486	6,883	7,369
Other (UNITAS)	-	146	146
Youth Justice Institute (UA)	2,522	31,303	33,825
YJEPC (UA)	112,489	60,324	172,813
Foundation Degree (UA)	604,889	226,227	831,116
Other (UA)	30,525	14,712	45,237
<i>Total 2020</i>	<u><u>1,076,927</u></u>	<u><u>471,096</u></u>	<u><u>1,548,023</u></u>

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2021 £	<i>Total funds 2020 £</i>
Wages and salaries	286,477	302,876
Depreciation	4,131	3,830
Office costs	30,644	31,252
Property rent	31,646	28,912
Interest payable	378	342
Sundry expenses	23,466	12,335
Capital manager resources	46,513	42,444
Meetings and travel	1,630	23,318
Marketing	5,910	10,896
Legal and professional fees	16,245	14,891
Bad debts written off	2,100	-
	449,140	471,096

7. Auditors' remuneration

The auditors' remuneration amounts to an auditor fee of £9,150 (2020 - £9,000), and fees for assistance in the preparation of the accounts of £2,000 (2020 - £2,000).

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

8. Staff costs

	Group 2021 £	<i>Group 2020 £</i>	Company 2021 £	<i>Company 2020 £</i>
Wages and salaries	306,405	287,767	235,690	234,268
Social security costs	27,266	25,512	27,266	25,512
Contribution to defined contribution pension schemes	23,521	21,222	23,521	21,222
Other employment costs	-	21,874	-	19,624
	357,192	356,375	286,477	300,626

The above costs, £357,192 (2020: £356,375) reflect general wages that are included within expenditure in the Statement of Financial Activities. A further £58,675 (2020: £81,526) of wages costs have been capitalised.

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

Group 2021 No.	<i>Group 2020 No.</i>
8	8

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	Group 2021 No.	<i>Group 2020 No.</i>
In the band £60,001 - £70,000	1	-
In the band £90,001 - £100,000	1	-
In the band £110,000 - £119,999	-	1

Key management personnel consist of the Trustees, the Chief Executive and the Business Director. Emoluments (including employer's national insurance and pension contributions) paid to members of the key management personnel totalled £184,210 (2020: £209,755).

9. 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 reimbursed (2020 - £NIL).

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

10. Intangible assets

Group and Company

	Book Publishing Rights £	Training Materials £	Website £	Total £
Cost				
At 1 April 2020	11,410	624,490	155,202	791,102
Additions	-	141,748	980	142,728
Disposals	-	-	(250)	(250)
At 31 March 2021	11,410	766,238	155,932	933,580
Amortisation				
At 1 April 2020	9,128	209,171	75,896	294,195
Charge for the year	2,282	141,672	37,474	181,428
At 31 March 2021	11,410	350,843	113,370	475,623
Net book value				
At 31 March 2021	-	415,395	42,562	457,957
At 31 March 2020	2,282	415,319	79,306	496,907

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

11. Tangible fixed assets

Group and Company

	Office equipment £
Cost or valuation	
At 1 April 2020	17,947
Additions	6,297
At 31 March 2021	<u>24,244</u>
Depreciation	
At 1 April 2020	10,745
Charge for the year	4,131
At 31 March 2021	<u>14,876</u>
Net book value	
At 31 March 2021	<u>9,368</u>
At 31 March 2020	<u>7,202</u>

12. Fixed asset investments

	Investments in subsidiary companies £
company	
Cost or valuation	
At 1 April 2020	100
At 31 March 2021	<u>100</u>

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

13. Stocks

	Group 2021 £	<i>Group 2020 £</i>	Company 2021 £	<i>Company 2020 £</i>
Finished goods and goods for resale	9,154	24,332	286	482

14. Debtors

	Group 2021 £	<i>Group 2020 £</i>	Company 2021 £	<i>Company 2020 £</i>
Trade debtors	977,940	147,015	-	13,500
Other debtors	790	-	5,890	5,830
Prepayments and accrued income	114,528	220,799	66,355	28,470
	1,093,258	367,814	72,245	47,800

15. Creditors: Amounts falling due within one year

	Group 2021 £	<i>Group 2020 £</i>	Company 2021 £	<i>Company 2020 £</i>
Trade creditors	44,285	98,821	30,296	17,173
Amounts owed to group undertakings	-	-	379,485	404,014
Other taxation and social security	162,599	21,855	8,552	9,430
Accruals and deferred income	1,980,085	1,092,469	63,215	21,328
	2,186,969	1,213,145	481,548	451,945

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

16. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Unrestricted funds					
Designated funds					
Fixed asset fund	504,109	-	(185,559)	148,775	467,325
General funds					
General funds	(229,083)	1,282,239	(995,501)	(149,283)	(91,628)
Total Unrestricted funds	275,026	1,282,239	(1,181,060)	(508)	375,697
Restricted funds					
Arts Council England - Summer Arts College	-	300,000	(300,508)	508	-
Total of funds	275,026	1,582,239	(1,481,568)	-	375,697

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

16. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2020 £</i>
Unrestricted funds					
Designated funds					
Fixed asset fund	419,920	-	(135,711)	219,900	504,109
General funds					
General funds	(160,085)	1,243,214	(1,075,855)	(236,357)	(229,083)
Total Unrestricted funds	259,835	-	(1,211,566)	(16,457)	275,026
Restricted funds					
Arts Council England - Summer Arts College	-	300,000	(300,000)	-	-
Other Arts Programmes	-	20,000	(36,457)	16,457	-
	-	320,000	(336,457)	16,457	-
Total of funds	259,835	320,000	(1,548,023)	-	275,026

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	9,368	9,368
Intangible fixed assets	457,957	457,957
Current assets	2,095,341	2,095,341
Creditors due within one year	(2,186,969)	(2,186,969)
Total	<u>375,697</u>	<u>375,697</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	7,202	7,202
Intangible fixed assets	496,907	496,907
Current assets	984,062	984,062
Creditors due within one year	(1,213,145)	(1,213,145)
Total	<u>275,026</u>	<u>275,026</u>

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

18. Reconciliation of net movement in funds to net cash flow from operating activities

	Group 2021 £	<i>Group 2020 £</i>
Net income for the year (as per Statement of Financial Activities)	100,671	15,191
Adjustments for:		
Amortisation and depreciation charges	185,559	135,711
Loss on disposal of fixed assets	250	8,621
Decrease in stocks	15,178	18,931
Increase in debtors	(725,444)	(39,646)
Increase in creditors	973,824	148,122
Net cash provided by operating activities	550,038	286,930

19. Analysis of cash and cash equivalents

	Group 2021 £	<i>Group 2020 £</i>
Cash in hand	992,929	591,916
Total cash and cash equivalents	992,929	591,916

20. Analysis of changes in net debt

	At 1 April 2020 £	Cash flows £	At 31 March 2021 £
Cash at bank and in hand	591,916	401,013	992,929

UNITAS
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

21. Pension commitments

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £23,521 (2020 - £21,222). No contributions were payable to the fund at the balance sheet date.

22. Operating lease commitments

At 31 March 2021 the Group and the company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	Group 2021 £	<i>Group 2020 £</i>	Company 2021 £	<i>Company 2020 £</i>
Not later than 1 year	19,085	17,660	19,085	17,660

23. Related party transactions

In the year the following transactions took place between the Charity and its wholly owned subsidiary Unitas Academy Limited:

The Charity charged Unitas Academy Limited £190,470 (2020: £144,332) for the use of training materials. At the balance sheet date, the Charity owed £379,485 (2020: £404,014) to Unitas Academy Limited.

24. Principal subsidiary

The following was a subsidiary undertaking of the company:

Name	Company number	Holding	Included in consolidation
Unitas Academy Ltd	10412927	100%	Yes

The financial results of the subsidiary for the year were:

Name	Income £	Expenditure £	Profit / (Loss) for the year £	Net assets £
Unitas Academy Ltd	1,256,171	(1,138,183)	117,988	100