

UINCAP INTERNATIONAL UNION OF CAPOEIRA

England & Wales · Charity number 1137913

Details

Other names	UINCAP
Status	Registered
Legal form	Charitable company
Company number	05368398
Registered	2010-09-09
Register	View on the Charity Commission register

Contact

Address	2nd Floor 136 Streatham High Road London SW16 1BW
Phone	07739973890
Email	admin@uincap.com
Website	www.uincap.com

Activities

Objects: TO ADVANCE EDUCATION AND PROMOTE PHYSICAL FITNESS FOR THE BENEFIT OF THE PUBLIC WITH PARTICULAR REFERENCE TO AND THE USE OF THE BRAZILIAN ART FORM OF CAPOEIRA.

Activities: To improve the physical and emotional wellbeing of children, teenagers, adults and families from Lambeth and surrounding boroughs, focussing on supporting those from BAME and marginalised communities. Through the provision of capoeira (Brazilian martial arts), dance, acrobatics, music, pilates, visual arts, structured play and family support services. Weekly sessions, outreach and one-off events

Classification

- **How:** Provides Services
- **What:** Amateur Sport
- **Who:** Children/young People, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Croydon
- Lambeth
- Lewisham
- Southwark
- Wandsworth

Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£164,927	£163,561	-	-
2024-02-29	£219,237	£214,484	-	-
2023-02-28	£177,828	£246,556	-	-
2022-02-28	£236,138	£243,028	-	-
2021-02-28	£223,159	£195,579	-	-

Trustees

Name	Role	Appointed
SARAH MOLTONI BA HONS MA	Chair	
Janet Warburton		2008-08-14
Marcelo Oliveira Dos Santos		2018-02-10
Marsha Lowe		2020-05-01

UINCAP INTERNATIONAL UNION OF CAPOEIRA

England & Wales - Charity number 1137913

Accounts

Company no. 05368398

Charity no. 1137913

UINCAP International Union of Capoeira (UINCAP)

Report and Unaudited Financial Statements

28/02/2025

Company number 5368398

Charity number 1137913

Registered office and operational address 136 Streatham High Road
London
SW16 1BW

Trustees

Trustee, who are also directors under company law, who served during the year and up to date of this report were as follows:

Marsha Lowe

Sarah Moltoni

Marcelo Santos

No longer a trustee: Janet Warburton, deceased

Company Secretary Sarah Moltoni

Bankers Santander
2 Triton Square
Regent's Place
London
NW1 3AN

Independent Examiner Dorota Das AAT Licenced Accountant
16 Okemore Gardens
BR5 3PJ Orpington

UINCAP International Union of Capoeira (UINCAP)

Reference and Administrative Details

For the year ended 28 February 2025

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements of the charity for the year ended 28 February 2025.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Structure, Governance and Management

UINCAP is a charitable company limited by guarantee. Its governing document is the Memorandum and Articles of Association as adopted by the Board of Trustees in August 2004. UINCAP's activities are managed by the Board of Trustees who are also the Directors of the company.

New trustees with relevant skills that can benefit the charity are recruited through personal contact and by recommendation from amongst membership and those who work with and support the charity's activities.

Objectives and Activities

UINCAP is a registered charity working throughout Lambeth and surrounding boroughs since 2004. We aim to improve the physical and emotional health and well being of children, young people and adults. This is achieved through the provision of capoeira (a Brazilian martial art, incorporating self-defence, dance, acrobatics, philosophy, instrumental playing and singing), a range of other martial arts, dance, music, visual arts and therapies and structured play.

UINCAP runs the Streatham Capoeira Centre and the Kennington Park Centre.

Since 2017 we have been part of Bright Futures, a consortium of other local providers that was established to provide joined up working across the borough. In 2021 we have developed this consortium model and formed the Streatham Youth Partnership with partners including Streatham Youth and Community Trust, Inspirational Youth, Streatham Space, South Central Youth and St Michaels Fellowship. In addition to our ongoing work, being part of this consortium has meant we have also delivered joint events such as open days, workshops and performances alongside the other providers.

In October 2022, we formed the Creative Consortium in partnership with Oxygen Arts, The Boury Academy, Kinetika Bloco and the Kennington Park Community Trust. With a focus on creative skills work, this consortium works across the north of the borough. We received a one-year seed-fund from Lambeth Youth and Play to implement new creative and sporting

Streatham Capoeira Centre Capoeira: We run 12 weekly classes for children from 3 years and above through to adult, and for beginners through to advanced level. During school holidays we run the Capoeira Holiday Courses, from 10am – 3pm Monday-Friday for children from 6-16 years. We also provide volunteering/training opportunities for young people from

Provision is offered as 12-week courses during term-time, intensive holiday provision during school holidays and at special events such as gradings, championships, performances and workshops.

Additional Activities: The centre offers ballet, lindi-hop/jazz dance, yoga, pilates, drum kit and Afro-Brazilian drumming classes for children and adults run by our staff and external providers.

Kennington Park Centre Adventure Playground: Open every Monday, Tuesday and Wednesday during term-time from 3:30 – 6:30pm and Monday-Friday 10am – 4pm during the school holidays from 6-16 year-olds from Lambeth and surrounding boroughs. This free open-access service provides structured play, an adventure playground with climbing structures and zip-wire, sports and arts activities, games and cooking, led by a highly qualified team of playworkers.

Stay & Play: Open throughout the year from Monday - Thursday from 10am – 1pm. This free service is open to children from 0 – 5 years with a parent or carer. It provides open space for young children to play, make friends and learn in a supportive environment, and for parents/carers to meet others and seek advice and support from experienced workers.

Additional Activities: 3 weekly capoeira, classes are offered during term-time (as at Streatham Capoeira Centre) for families (children from 5 years plus with a parent/carers), for 10 – 17 years-olds at the APG and for adults. We have expanded the range of services to promote improved well-being, including acupuncture, yoga, pilates and fitness, as well as establishing a screen-printing workshop offering both training and guided use of equipment.

These activities are run by a combination of our staff and external providers.

Both centres are widely used by community groups for meetings, classes and family/community gatherings, when not in use for regular provision.

Public Benefit

UINCAP's Trustees have considered the Charity Commission's guidance on public benefit and are satisfied that the charity has charitable purpose and delivers wide ranging and tangible public benefit.

Provision is accessible to users with and without additional needs and from a variety of socio-economic backgrounds. Provision is low cost, with concessionary rates for low-income families and a bursary to cover up to the full cost of provision for those unable to make any financial contribution.

The KPC Adventure Playground and Stay & Play are free of charge.

Capoeira improves health on a physical and emotional level, improving fitness, strength, flexibility, coordination and reflex as well as creativity and improvisation, self-confidence, individuality, autonomy and team skills.

Our provision seeks to make stronger and healthier communities - physically and emotionally. We facilitate the participation of all members of a child's family and the wider community, by running classes for all ages, subsidising provision up to the full cost where needed, putting on performances, open days, workshops and celebratory events.

Through bringing people of all ages together, we give children and young people opportunities to be inspired and challenged by positive role models from a range of cultural, social and economic backgrounds and for children themselves to be positive role models for younger children and their peers.

Challenges

The cost-of-living crisis has continued to have significant impact on both our organisation and the people we support. We have seen increased demand for free and concessionary provision, with many families struggling to afford to pay for

Many young people we work with are struggling with increased social anxiety and school attendance. We have also noticed higher levels of anxiety and stress amongst both young people and adults and higher levels of financial concern amongst

Achievements and Performance

Outreach work in schools has continued to rebuild during this financial year and we have seen an uptake in attendance across most programmes.

In June, 93 students took part in the annual Batizado grading ceremony. Taking part in grading ceremonies, and being awarded certificates and belts both rewards students and encourages further development. The benefits of practising capoeira come over time, therefore it is important that practitioners are encouraged to keep up with training (whether they carry on with capoeira or use it as a stepping stone to dance or other martial arts).

With funding from Lambeth's Holiday Activity Fund, we ran holiday provision during the Easter, summer and Christmas holidays in both Streatham and Kennington, with additional half-term projects also running in Kennington.

In Streatham, we were open for 5 weeks in April, July and August. We ran capoeira, hula, dance, music and visual arts sessions and provided a free hot lunch for all the children. Over the 5 weeks, we worked with 152 children, with an

At the Kennington Park Centre, we were open for 10 weeks, with children attending daily and a total of 214 unique participants. We ran sports and arts activities, cooking sessions and free play on the zip wire and outside adventure playground structures. This summer we continued our partnership with the Kennington Park Community Centre, with the objective of mixing and connecting families from opposite sides of the park (from Brandon and Kennington Park estates), to promote community cohesion and reduce fear and anxiety young people have of going to their local Kennington Park.

In August we ran our residential programme, taking 23 12-16 year olds on a 4-day camping trip. Young people took part in a range of activities, including capoeira, dance, music, football, paddle-boarding, swimming and hiking. Each day we prepared and cooked meals together as a group. The benefits of this programme were widely felt, especially post-pandemic and we have seen increased uptake in ongoing provision.

The HAF funding enabled us to reach new users and we have built up a large database of young people and families who don't necessarily access weekly provision but instead regularly attend and rely on our provision during the school holidays.

We ran our Kennington Community Days in July and December, with a range of stalls, activities, food and games for local families. These are very popular events, bring together people from all generations across our local communities.

Our Young Capoeira Leaders programme is going from strength to strength, with 15 young people regularly taking part in performances, leading workshops, volunteering on holiday and regular provision and learning to teach. In July, 12 young people from our Young Capoeira Leader programme lead workshops and performances at the Lambeth Country Show. We also delivered a range of performances and workshops at local schools, and our young performers were invited to host an interactive performance at We Out Here festival in Dorset in August 2024.

Ongoing Projects:

1. Capoeira Youth Education Project
2. Capoeira Young Leader Programme
3. Kennington Park Centre Adventure Playground
4. Kennington Park Centre Stay & Play 5. Holiday schemes

Capoeira Youth Education Project

16 weekly classes at the Streatham Capoeira School

3 weekly classes at the Kennington Park Centre including Family Capoeira sessions

12 weekly outreach classes in schools/community centres

We continue to work in partnership with schools, colleges and community based organisations to enable young people to access provision, including referrals and access to subsidised and free places where required.

In the year ended February 2025, over 245 children and young people accessed regular ongoing provision as part of the Capoeira Youth Education Project. Throughout the project, children are taught the basic movements of capoeira and learn to create sequences of movements with which to play capoeira.

Participants learn to play a range of percussion instruments and the primary instrument the 'berimbau'. Participants also learn a range of songs that tell of the history of capoeira, from slavery times until the modern day and about famous individuals that made significant contribution to the survival and development of capoeira. History is an important element of the programme, and students learn about the origins of capoeira and how it has developed up to the present day.

We currently have 5 on-going outreach sessions in local schools. The principle aim of the Capoeira Youth Project is to promote physical fitness and healthy lifestyles amongst children and young people through the facilitation of regular

The outcomes of the Capoeira Youth Project:

- Practising capoeira raises general fitness levels, improves strength, coordination, spatial awareness and increases flexibility.
- Through practising capoeira, children develop confidence and team skills. (Teachers of children practising capoeira have noted increased participation in class, improvements in music classes, through improved posture and breathing, and greater general self-confidence.)

- As childhood obesity is increasing, with children and young people increasingly less engaged in sport, this project seeks to find new ways of engaging children and young people with physical activity.
- Capoeira combines dance, martial arts and music, and we have found that its cross-curricular nature helps to engage those who would not normally be drawn to practise martial arts, or dance or music. Through one element that appeals to practitioners, they are introduced to elements they may not otherwise seek to take part in.
- Through raising the awareness of capoeira and the benefits of practising, we hope to increase the number of people practising the sport and encourage more schools and community groups to establish after-school programmes.

2. Capoeira Young Leader Programme Young people who attend our provision regularly are invited to participate in regular performances, workshops, celebratory events and to plan and review current and new provision, including helping with grant applications and project evaluations. We support young people who have been training with us for several years to take part in grading ceremonies, eventually working towards achieving their Junior Instructor belt. This year 4 young people have completed their apprenticeship of capoeira teacher training.

3. Kennington Park Centre Adventure Playground The KPC Adventure Playground has had another successful year, with over 200 children accessing provision during the holidays and weekly sessions. The adventure playground is free of charge, and we also provided trips and workshops during the summer holidays.

4. Kennington Park Centre Stay & Play Over 300 children and parents/carers accessed the Stay & Play this year. We have added weekly music/singing sessions once per week which are very popular and the service is now offered 4 days per

5. Holiday Schemes UINCAP's holiday courses provide an excellent opportunity for children to experience capoeira and related dance and music for the first time, in a supportive environment. As the project runs for around 5 x 6-hour days, participants are given the time to learn a great deal about the subject, and we have found progress to be of a very high standard – proof of which can be found in the end of course performance. The holiday projects also give those children with experience the opportunity to develop their skills further and to take part in specialised 'masterclass style' sessions,

We have a team of highly experienced tutors and pastoral staff, who have experience of delivering holiday schemes and regular on-going provision in and out of school, as well as experience of working with children and young people with As a result of taking part in these courses (especially those who accessed free places) we have seen an increased uptake of on-going provision – either at the capoeira school or at after-school capoeira clubs in local schools.

For the year ended 28 February 2025

Financial Review

The charity's income for the year ended February 2025 was £164,9277 comprising principle sums:

Grants	£91,014
Venue hire	£72,003
Other	£1,910

The charity's expenditure was: £163,561

Salaries & staff costs	£109,668
Rent/service charge	£38,266
Telephone/ internet	£1,399
Publicity	£301
Accountancy	£3,769
Legal & professional	£13
Repairs	£4,105
Depreciation	£0
Insurance	£2,771
Project delivery	£2,903
Finance costs	£365

£163,561

Reserves Policy

UINCAP's reserves policy allows for £25,000 to be set aside, in order to meet any unexpected drop in income. Reserves cover at least 1 month running costs and can be spent on core running costs in the event that any regular funding is cut or to meet any unexpected emergency costs, such as urgent repairs. Trustees consider it sufficient to hold only 1 months' worth of costs in reserve as we are able to flex expenditure in accordance with any drop in income.

Current Situation

Funding from Lambeth EIPS for work in Streatham wards was extended to March 2026 and we are about to start the process of applying to secure future 3-year funding over the next few months.

The Lambeth Holiday Activity Fund has been confirmed by the Mayor's Fund for London for the next 3 years. We are expecting to receive funding to deliver over the Christmas period and anticipate this funding being awarded for subsequent holiday periods throughout the academic year.

We were awarded a grant from the Go London Foundation for a 1-year core and project grant of £40,000. We have so far received just the first quarter payment, with £30,416 remaining this year.

In order to diversify income streams, we have applied for 2 capital grants. The Asda Foundation was awarded in September 2025, with payment expected imminently. The outcome of the Better Youth Spaces grant will be between November and December.

We have applied for 2 additional core funding grants, with decisions expected in the new year.

We have worked in our local communities since 2004, building up long-lasting relationships with users, families and the wider community. Collectively, with staff, volunteer and user support we were able to adapt and continue our provision during and post-pandemic, and we have maintained a strong connection with our users and community, including continuing with online provision even after we were able to reopen face-to-face services.

We have continued to prioritise small hirers, so that revenue from venue hire is less at risk of unexpected drops and we have seen an increase in one-off bookings for children's parties and community events.

We have put more focus on securing smaller hires so that revenue from venue hire is less at risk of unexpected drops, such as children's parties on the weekends.

The trustees are therefore satisfied that the charity remains a going concern.

Reference and Administrative Details

For the year ended 28 February 2025

Statement of Responsibilities of the Trustees

Trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the net income or expenditure, of the charitable company for the year. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the

The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees confirm that to the best of their knowledge there is no information relevant to the audit of which the independent examiner are unaware.

The trustees also confirm that they have taken all necessary steps to ensure that they themselves are aware of all relevant audit information and that this information has been communicated to the independent examiner.

Members of the charity guarantee to contribute an amount not exceeding £5 to the assets of the charity in the event of winding up. The total number of such guarantees at 28/2/2025 was 3.

The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Approved by the trustees on 30th October 2025 and signed on their behalf by

Sarah Moltoni

Indepenet Examiners Report

To the members of

UINCAP International Union of Capoeira (UINCAP)

Respective Responsibilities of the Trustees and Examiner

I report on the accounts of the Charitable Company for the Year Ended 28th February 2025, which are set out on the pages 13 to 27

As the trustees of the charitable company (and also 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**.

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

Independent Examiner's Statement

I confirm that I am an **AAT Licensed Accountant**, and as such I am subject to AAT's ethical requirements, which I have applied to this engagement.

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

- 1. accounting records** were not kept in accordance with section 386 of the Companies Act 2006; or
- 2. the accounts do not accord** with those accounting records; or
- 3. the accounts do not comply** with the accounting requirements of section 396 of the Companies Act 2006, other than any requirement that the accounts give a "true and fair view" which is outside the scope of an independent examination;
- 4. the accounts have not been prepared in accordance with the methods and principles of the Charities SORP (FRS 102).**

Emphasis of Matter – Going Concern

Without modifying my report, I draw attention to the fact that at **28 February 2025** the charity's **unrestricted funds were in deficit by £9,692**. As set out in accounting policy 1(b), the trustees consider it appropriate to prepare the accounts on a going-concern basis due to anticipated incoming funds, including **£11,080 of debtors** expected to be received shortly after the year end and confirmed funding streams.

My conclusion is not modified in respect of this matter.

Other Matters

In all other respects, 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 to enable a proper understanding of the accounts to be reached.

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Signed:

Dorota Das

AAT Licensed Accountant (Licence No. **20036858**)

Microaccounts

16 Okemore Gardens

Orpington

BR5 3PJ

Date: 26 November 2025

UINCAP International Union of Capoeira

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 28 February 2025

				2025	2024
		Restricted	Unrestricted	Total	Total
	Note	£	£	£	£
Income from:					
Donations and legacies	3				-
Charitable activities	4	91,014	£1,910	92925	144,638
Other trading activities	5		£72,003	72003	74,508
Investments					91
Total income		<u>91,014</u>	<u>73,913</u>	<u>164927</u>	<u>219,237</u>
Expenditure on:					
Raising funds			21,068	21068	19,264
Charitable activities		<u>91,014</u>	<u>51,478</u>	<u>142492</u>	<u>195,220</u>
Total expenditure	7	<u>91,014</u>	<u>72,546</u>	<u>163560</u>	<u>214,484</u>
Net income/ (expenditure)		-	1,367	1,367	4,753
Transfer between funds			-	-	-
Net expenditure and net movement in funds	8	-	1,367	1,367	4,753
Reconciliation of funds:					
Total funds brought forward		<u>-</u>	<u>(11,058)</u>	<u>(11,058)</u>	<u>(15,811)</u>
Total funds carried forward		<u><u>-</u></u>	<u><u>(9,692)</u></u>	<u><u>(9,692)</u></u>	<u><u>(11,058)</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than for those stated above. Movements in funds are disclosed in Note 16 to the accounts.

UINCAP International Union of Capoeira

Balance Sheet

As at 28 February 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11		-
Current assets			
Debtors	12	11,080	13,228
Cash at bank and in hand		6,905	20,174
		<u>17,985</u>	<u>33,401</u>
Liabilities			
Creditors: amount falling due within 1 year	13	<u>(21,971)</u>	<u>(30,496)</u>
Net current assets		(3,986)	2,905
Total assets less current liabilities		(3,986)	2,905
Creditors: amount falling due after more than 1 year	14	<u>(5,706)</u>	<u>(13,964)</u>
Net assets/ (liabilities)	15	<u>(9,692)</u>	<u>(11,058)</u>
Funds	16		
Restricted funds			-
Unrestricted funds		<u>(9,692)</u>	<u>(11,058)</u>
Total charity funds		<u>(9,692)</u>	<u>(11,058)</u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the Company keeps proper accounting records which comply with section 386 of the Act; and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 30 October 2025 and signed on their behalf by

Sarah Moltoni - Trustee

UINCAP International Union of Capoeira

Notes to the financial statements

For the year ended 29 February 2024

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

UINCAP International Union of Capoeira 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 note.

b) Going concern basis of accounting

Although the charity is in net liabilities at the year end, the accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of cash reserves at the year end (being £6,905). At time of approving the accounts cash reserves have increased (being £16,763).

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.

d) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

e) Funds accounts

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

f) Expenditure and irrecoverable VAT

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

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

UINCAP International Union of Capoeira

Notes to the financial statements

For the year ended 28 February 2025

g) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis:

Raising funds	30%
Charitable activities	70%

h) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Computing equipment	33% straight line
Berimbaus	20% straight line
Other instruments	33% straight line
Fixtures and fittings	20% straight line

Items of equipment are capitalised where the purchase price exceeds £500.

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

j) 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.

k) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

l) Financial Instruments

The charitable company only has basic 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 recognised at amortised cost using the effective interest method.

m) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Notes to the financial statements

For the year ended 29 February 2024

m) Accounting estimates and key judgements (continued)

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described below.

Depreciation

As described in note 1h to the financial statements, depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life.

2. Prior period comparative: statement of financial activities

	Restricted £	Unrestricted £	2024 Total £
Income from:			
Donations and legacies	-	-	-
Charitable activities	143,138	1,500	144,638
Other trading activities	-	74,508	74,508
Investments	-	91	91
Total income	143,138	76,099	219,237
Expenditure on:			
Raising funds	-	19,264	19,264
Charitable activities	143,138	52,081	195,219
Total expenditure	143,138	71,345	214,483
Net income	-	4,754	4,754
Transfers between funds	-	-	-
Net movement in funds	-	4,754	4,754

3. Income from donations

	Restricted £	Unrestricted £	2025 Total £	2024 Total £
	-	-	-	-
Total income from donations	-	-	-	-

All of the income from charitable activities in the prior period was restricted. No donations were received in the year ending 28 February 2025.

UINCAP International Union of Capoeira

Notes to the financial statements

For the year ended 28 February 2025

4. Income from charitable activities

	Restricted	Unrestricted	2025 Total	2024 Total
		£	£	£
Grants>£1000				
Lambeth Borough Council	71,433		71,433	105,038
London Community Foundation	9,997	-	9,997	10,000
Go! London Foundation	9,584	-	9,584	29,600
		-	-	-
Total income from charitable activities	91,014	-	91,014	144,638

All of the income from charitable activities in the prior period was restricted.

5. Income from other trading activities

	Restricted	Unrestricted	2025 Total	2024 Total
		£	£	£
Venue hire		72,003		
Fees/other	-	£1,910	73,913	74,508

All of the income from trading activities in the prior period was unrestricted.

6. Government Grants

The charity receives government grants from the following organisations to fund running costs associated

	2025 Total	2024 Total
	£	£
Lambeth Borough Council	91,014	144,638

UINCAP International Union of Capoeira

Notes to the financial statements

For the year ended 28 February 2025

7. Total Expenditure

	Raising Funds	Charitable activities	Support and governance costs	2025 Total	Raising Funds	Charitable activities	Support and governance costs	2024 Total
	£	£	£	£	£	£	£	£
Rent and rates			38265.58	38265.58			47816.74	47816.74
Telephone/Internet			1399.45	1399.45			1005.97	1005.97
Wages and salaries (note 9)		109668.30		109668.30		117669.78		117669.78
Other staff costs				0.00			303.60	303.60
Accountancy			3769.40	3769.40			609.60	609.60
Publicity			301.20	301.20			298.80	298.80
Legal and professional fees			13.00	13.00			13.00	13.00
Project delivery		2902.80		2902.80		32599.49		32599.49
Repairs and renewals			4104.91	4104.91			8793.02	8793.02
Insurance			2770.54	2770.54			2624.30	2624.30
Finance costs			365.44	365.44			668.73	668.73
Depreciation				0.00			2081.00	2081.00
Sub-total	<u>0.00</u>	<u>112571.10</u>	<u>50989.52</u>	<u>163560.62</u>	<u>0.00</u>	<u>150269.27</u>	<u>64214.76</u>	<u>214484.03</u>
Allocation of support and governance costs	<u>15296.86</u>	<u>35692.66</u>	<u>(50,990)</u>	<u>0.00</u>	<u>19264.43</u>	<u>44950.33</u>	<u>(64,215)</u>	<u>0.00</u>
Total expenditure	<u>15296.86</u>	<u>148263.76</u>	<u>0.00</u>	<u>163560.62</u>	<u>19264.43</u>	<u>195219.60</u>	<u>0.00</u>	<u>214484.03</u>

Sub-total

The governance costs for 2025 were nil (hours donated on a charitable basis), (2024: nil)

UINCAP International Union of Capoeira

Notes to the financial statements

For the year ended 28 February 2025

8. Net movement in fund

This is stated after charging:

	2025	2024
	£	£
Income from:		
Depreciation	Nil	2,081
Trustees remuneration	Nil	Nil
Trustees reimbursed expenses	Nil	6,918
Independent examiners' remuneration:		
Independent examination (excluding VAT)		Nil
Other services (excluding VAT)		Nil

During the year one trustee was reimbursed for operating expenses borne on behalf of the charity.

9. Staff costs and numbers

Staff costs were as follows

	2025	2024
	£	£
Gross Salaries	56,000	56,000
Social Security Costs	5,217	5,217
Employer's pension contributions	1,305	1,306
Freelance staff	47,146	55,146
	109,668	117,670

There were 2 members of staff employed by the charity during the year (2024:2).

The key management personnel comprised the trustees. They did not receive any remuneration during the current or prior year.

10. Taxation

The charity is exempt from corporation tax as all its income is charitable and applied for charitable purposes.

UINCAP International Union of Capoeira

Notes to the financial statements

For the year ended 28 February 2025

11. Tangible fixed assets

	Berimbaus and other instruments	Computer equipment	Fixtures and fittings	Total
	£	£	£	£
Cost				
At 1 March 2024	5,975	2,158	10,409	18,542
Additions in the year	-	-	-	-
As at 28 February 2025	<u>5,975</u>	<u>2,158</u>	<u>10,409</u>	<u>18,542</u>
Depreciation				
At 1 March 2024	5,975	2,158	10,409	18,542
Charge for the year	-	-	-	-
As at 28 February 2025	<u>5,975</u>	<u>2,158</u>	<u>10,409</u>	<u>18,542</u>
Net book value				
At 28 February 2025	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 28 February 2024	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

12. Trade Debtors

	2025	2024
	£	£
Trade Debtors	<u>11,080</u>	<u>13,228</u>

13. Creditors: amounts due within 1 year

	2025	2024
	£	£
Bounce back loan	8,559	8,378
Other creditors	8,475	14,536
Accruals	3,200	-
Other taxation and social security	1,737	7,582
	<u>21,971</u>	<u>30,496</u>

UINCAP International Union of Capoeira

Notes to the financial statements

For the year ended 28 February 2025

14. Creditors: amounts due after 1 year

	2025	2024
	£	£
Bounce back loan	<u>5,706</u>	<u>13,964</u>

Loans comprise an unsecured bounce back loan received from Santander, to help mitigate the effects of Covid-19 on the organisation.

15. Analysis of net assets between funds

	Restricted funds	Unrestricted funds	Total funds
		£	£
Tangible fixed assets	-		-
Current assets		17,985	17,985
Current liabilities		(21,971)	(21,971)
Non-current liabilities	-	(5,706)	(5,706)
Net assets at 28 February 2025	<u>-</u>	<u>(9,692)</u>	<u>(9,692)</u>

Prior year comparative

	Restricted funds	Unrestricted funds	Total funds
		£	£
Tangible fixed assets	-		
Current assets	7,625	25,776	33,401
Current liabilities	(7,625)	(22,871)	(30,496)
Non-current liabilities	-	(13,964)	(13,964)
Net assets at 29 February 2024	<u>-</u>	<u>(11,059)</u>	<u>(11,059)</u>

UINCAP International Union of Capoeira

Notes to the financial statements

For the year ended 28 February 2025

16. Movement in funds

	At 1 March 2024	Income	Expenditure	Transfer between funds	At 28 February 2025
	£	£	£	£	£
Restricted funds					
Lambeth (EIP)	-	56,517	(56,517)	-	-
Lambeth (HAF/Residential)	-	14,916	(14,916)	-	-
London Community Foundation	-	9,997	(9,997)	-	0
Go! London Foundation	-	9,584	(9,584)	-	-
Total restricted funds	<u>-</u>	<u>91,014</u>	<u>(91,014)</u>	<u>-</u>	<u>0</u>
General funds	<u>(11,058)</u>	<u>73,913</u>	<u>(72,546)</u>	<u>-</u>	<u>(9,691)</u>
Total unrestricted funds	<u>(11,058)</u>	<u>73,913</u>	<u>(72,546)</u>	<u>-</u>	<u>(9,691)</u>
Total funds	<u><u>(11,058)</u></u>	<u><u>164,927</u></u>	<u><u>(163,560)</u></u>	<u><u>-</u></u>	<u><u>(9,691)</u></u>

Prior year comparative

	At 1 March 2023	Income	Expenditure	Transfer between funds	At 29 February 2024
	£	£	£	£	£
Restricted funds					
Lambeth (EIP)	-	52,978	(52,978)	-	-
Lambeth (HAF/Residential)	-	50,560	(50,560)	-	-
London Community Foundation	-	10,000	(10,000)	-	-
Lambeth Creative Consortium	<u>-</u>	<u>29,600</u>	<u>(29,600)</u>	<u>-</u>	<u>-</u>
Total restricted funds	<u>0</u>	<u>143138.25</u>	<u>(143138)</u>	<u>0</u>	<u>0</u>
General funds	<u>(15,811)</u>	<u>76098.79</u>	<u>(71346)</u>	<u>0</u>	<u>(11,058)</u>
Total unrestricted funds	<u>(15,811)</u>	<u>76098.79</u>	<u>(71346)</u>	<u>-</u>	<u>(11,058)</u>
Total funds	<u><u>(15,811)</u></u>	<u><u>219237.04</u></u>	<u><u>(214484)</u></u>	<u><u>0</u></u>	<u><u>(11,058)</u></u>

Lambeth (HAF/Residential) Grants from Lambeth Council to provide free holiday activities and cooked meals for children during the school holidays and off-site residential trips for

Lambeth (EIP) Grant from Lambeth Early Intervention and Prevention for general running costs associated with capoeira provision at the centre and outreach.

London Community Foundation Grant for the provision of after-school club sessions, family capoeira and employability training at KPC.

Go! London Foundation Grant from Go! London Foundation for staffing and contrubution towards running costs associated with capoeira, sports and youth provision in SCC, KPC

17. Related party transactions

The charity collaborated on a number of projects with Oxygen Arts during the year ending 28 February 2023, a CIC with 2 directors in common with UINCAP (£5,970 was paid to the CIC). No projects have been carried out with Oxygen Arts in the year ending 29 February 2024 or year ending 28 February 2025.

Signed By

SARAH MOLTONI

Date Signed	2025-11-27 06:51:06
Email	sarahmoltoni1@gmail.com
Printed Name	Sarah moltoni
IP Address	2a00:23c8:e008:5401:b0de:63e2:3b74:82
Browser User Agent	Mozilla/5.0 (iPhone; CPU iPhone OS 17_3_1 like Mac OS X) AppleWebKit/605.1.15 (KHTML, like Gecko) Version/17.3.1 Mobile/15E148 Safari/604.1
Name of signatory	Sarah Moltoni

UINCAP INTERNATIONAL UNION OF CAPOEIRA

England & Wales - Charity number 1137913

Accounts

Company no. 05368398

Charity no. 1137913

UINCAP International Union of Capoeira (UINCAP)

Report and Unaudited Financial Statements

29 February 2024

UINCAP International Union of Capoeira (UINCAP)

Reference and Administrative Details

For the year ended 29 February 2024

Company number	05368398
Charity number	1137913
Registered office and operational address	136 Streatham High Road London SW16 1BW
Trustees	Trustee, who are also directors under company law, who served during the year and up to date of this report were as follows: Marsha Lowe Sarah Moltoni Marcelo Santos Janet Warburton
Company Secretary	Sarah Moltoni
Bankers	Nationwide 152 Clapham High Street London SW4 7UA Santander 2 Triton Square Regent's Place London NW1 3AN
Independent Examiner	Laurie Tweedale, ACMA High Wold Beverley Road Market Weighton YO43 4ND

UINCAP International Union of Capoeira (UINCAP)

Reference and Administrative Details

For the year ended 29 February 2024

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements of the charity for the year ended 29 February 2024.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Structure, Governance and Management

Association as adopted by the Board of Trustees in August 2004. UINCAP's activities are managed by the Board of Trustees who are also the Directors of the company.

New trustees with relevant skills that can benefit the charity are recruited through personal contact and by recommendation from amongst membership and those who work with and support the charity's activities.

Objectives and Activities

UINCAP is a registered charity working throughout Lambeth and surrounding boroughs since 2004. We aim to improve the physical and emotional health and well being of children, young people and adults.

This is achieved through the provision of capoeira (*a Brazilian martial art, incorporating self-defence, dance, acrobatics, philosophy, instrumental playing and singing*), a range of other martial arts, dance, music, visual arts and therapies and structured play.

UINCAP runs the Streatham Capoeira Centre and the Kennington Park Centre.

Since 2017 we have been part of Bright Futures, a consortium of other local providers that was established to provide joined up working across the borough. In 2021 we have developed this consortium model and formed the Streatham Youth Partnership with partners including Streatham Youth and Community Trust, Inspirational Youth, Streatham Space, South Central Youth and St Michaels Fellowship. In addition to our ongoing work, being part of this consortium has meant we have also delivered joint events such as open days, workshops and performances alongside the other providers.

In October 2022, we formed the Creative Consortium in partnership with Oxygen Arts, The Boury Academy, Kinetika Bloco and the Kennington Park Community Trust. With a focus on creative skills work, this consortium works across the north of the borough. We received a one-year seed-fund from Lambeth Youth and Play to implement new creative and sporting initiatives and to develop partnership working.

Streatham Capoeira Centre

Capoeira:

We run 12 weekly classes for children from 3 years and above through to adult, and for beginners through to advanced level.

During school holidays we run the Capoeira Holiday Courses, from 10am – 3pm Monday-Friday for children from 6-16 years. We also provide volunteering/training opportunities for young people from 14-18 years.

UINCAP International Union of Capoeira (UINCAP)

Reference and Administrative Details

For the year ended 29 February 2024

Provision is offered as 12-week courses during term-time, intensive holiday provision during school holidays and at special events such as gradings, championships, performances and workshops.

Additional Activities:

The centre offers ballet, lindi-hop/jazz dance, yoga, pilates, drum kit and Afro-Brazilian drumming classes for children and adults run by our staff and external providers.

Kennington Park Centre

Adventure Playground:

Open every Monday, Tuesday and Wednesday during term-time from 3:30 – 6:30pm and Monday-Friday 10am – 4pm during the school holidays from 6-16 year-olds from Lambeth and surrounding boroughs.

This free open-access service provides structured play, an adventure playground with climbing structures and zip-wire, sports and arts activities, games and cooking, led by a highly qualified team of playworkers.

Stay & Play:

Open throughout the year from Monday - Thursday from 10am – 1pm.

This free service is open to children from 0 – 5 years with a parent or carer. It provides open space for young children to play, make friends and learn in a supportive environment, and for parents/carers to meet others and seek advice and support from experienced workers.

Additional Activities:

3 weekly capoeira, classes are offered during term-time (as at Streatham Capoeira Centre) for families (children from 5 years plus with a parent/carers), for 10 – 17 years-olds at the APG and for adults.

We have expanded the range of services to promote improved physical and well-being, including acupuncture, yoga, pilates, fitness and fencing, as well as establishing a screen-printing workshop offering both training and guided use of equipment.

These activities are run by a combination of our staff and external providers.

Both centres are widely used by community groups for meetings, classes and family/community gatherings, when not in use for regular provision.

Public Benefit

UINCAP's Trustees have considered the Charity Commission's guidance on public benefit and are satisfied that the charity has charitable purpose and delivers wide ranging and tangible public benefit.

Provision is accessible to users with and without additional needs and from a variety of socio-economic backgrounds. Provision is low cost, with concessionary rates for low-income families and a bursary to cover up to the full cost of provision for those unable to make any financial contribution.

The KPC Adventure Playground and Stay & Play are free of charge.

Reference and Administrative Details

For the year ended 29 February 2024

Capoeira improves health on a physical and emotional level, improving fitness, strength, flexibility, coordination and reflex as well as creativity and improvisation, self-confidence, individuality, autonomy and team skills.

Our provision seeks to make stronger and healthier communities - physically and emotionally. We facilitate the participation of all members of a child's family and the wider community, by running classes for all ages, subsidising provision up to the full cost where needed, putting on performances, open days, workshops and celebratory events.

Through bringing people of all ages together, we give children and young people opportunities to be inspired and challenged by positive role models from a range of cultural, social and economic backgrounds and for children themselves to be positive role models for younger children and their peers.

Challenges

The cost-of-living crisis has continued to have significant impact on both our organisation and the people we support. We have seen increased demand for free and concessionary provision, with many families struggling to afford to pay for services.

Many young people we work with are struggling with increased social anxiety and school attendance. We have also noticed higher levels of anxiety and stress amongst both young people and adults and higher levels of financial concern amongst parents.

Achievements and Performance

Outreach work in schools has continued to rebuild during this financial year and we have seen an uptake in attendance across most programmes.

In May, 91 students took part in the first annual grading ceremony since the pandemic. Taking part in grading ceremonies, and being awarded certificates and belts both rewards students and encourages further development. The benefits of practising capoeira come over time, therefore it is important that practitioners are encouraged to keep up with training (whether they carry on with capoeira or use it as a stepping stone to dance or other martial arts).

With funding from Lambeth's Holiday Activity Fund, we ran holiday provision during the Easter, summer and Christmas holidays in both Streatham and Kennington, with additional half-term projects also running in Kennington.

In Streatham, we were open for 5 weeks in April, July and August. We ran capoeira, hula, dance, music and visual arts sessions and provided a free hot lunch for all the children. Over the 5 weeks, we worked with 150 children, with an average of 35 places offered each day.

At the Kennington Park Centre, we were open for 10 weeks, with children attending daily and a total of 215 unique participants. We ran sports and arts activities, cooking sessions and free play on the zip wire and outside adventure playground structures. This summer we continued our partnership with the Kennington Park Community Centre, with the objective of mixing and connecting families from opposite sides of the park (from Brandon and Kennington Park estates), to promote community cohesion and reduce fear and anxiety young people have of going to their local Kennington Park.

UINCAP International Union of Capoeira (UINCAP)

Reference and Administrative Details

For the year ended 29 February 2024

In August we ran our residential programme, taking 22 12-16 year olds on a 4-day camping trip. Young people took part in a range of activities, including capoeira, dance, music, football, paddle-boarding, swimming and hiking. Each day we prepared and cooked meals together as a group. The benefits of this programme were widely felt, especially post-pandemic and we have seen increased uptake in ongoing provision.

The HAF funding enabled us to reach new users and we have built up a large database of young people and families who don't necessarily access weekly provision but instead regularly attend and rely on our provision during the school holidays.

In December 2022, in partnership with Kennington Park Community Centre and Bee Urban, we ran the Kennington Winter Fair, with a range of stalls, activities, food and games for local families. It was a very popular event, bringing together people from all generations across our local communities.

Our Young Capoeira Leaders programme is going from strength to strength, with 14 young people regularly taking part in performances, leading workshops, volunteering on holiday and regular provision and learning to teach. In July, 12 young people from our Young Capoeira Leader programme lead workshops and performances at the Lambeth Country Show.

Current Situation

Funding from Lambeth EIPS for work in Streatham wards has been extended to March 2026.

The one-year seed fund for the Creative Consortium from April 2023 – March 2024 has been extended for another year.

We have worked in our local communities since 2004, building up long-lasting relationships with users, families and the wider community. Collectively, with staff, volunteer and user support we were able to adapt and continue our provision during and post-pandemic, and we have maintained a strong connection with our users and community, including continuing with online provision even after we were able to reopen face-to-face services.

We have continued to prioritise small hirers, so that revenue from venue hire is less at risk of unexpected drops and we have seen an increase in one-off bookings for children's parties and community events.

Ongoing Projects:

1. Capoeira Youth Education Project
2. Capoeira Young Leader Programme
3. Kennington Park Centre Adventure Playground
4. Kennington Park Centre Stay & Play
5. Holiday schemes

Reference and Administrative Details

For the year ended 29 February 2024

1. Capoeira Youth Education Project

16 weekly classes at the Streatham Capoeira School

3 weekly classes at the Kennington Park Centre including Family Capoeira sessions

12 weekly outreach classes in schools/community centres

We continue to work in partnership with schools, colleges and community-based organisations to enable young people to access provision, including referrals and access to subsidised and free places where required.

In the year ended February 2024, over 250 children and young people accessed regular ongoing provision as part of the Capoeira Youth Education Project.

Throughout the project, children are taught the basic movements of capoeira, and learn to create sequences of movements with which to play capoeira. Participants learn to play a range of percussion instruments and the primary instrument the 'berimbau'. Participants also learn a range of songs that tell of the history of capoeira, from slavery times until the modern day and about famous individuals that made significant contribution to the survival and development of capoeira. History is an important element of the programme, and students learn about the origins of capoeira and how it has developed up to the present day.

We currently have 3 on-going outreach projects, with new projects anticipated in the new year.

The principle aim of the Capoeira Youth Project is to promote physical fitness and healthy lifestyles amongst children and young people through the facilitation of regular capoeira provision.

The outcomes of the Capoeira Youth Project:

- Practising capoeira raises general fitness levels, improves strength, coordination, spatial awareness and increases flexibility.
- Through practising capoeira, children develop confidence and team skills. (Teachers of children practising capoeira have noted increased participation in class, improvements in music classes, through improved posture and breathing, and greater general self-confidence.)
- As childhood obesity is increasing, with children and young people increasingly less engaged in sport, this project seeks to find new ways of engaging children and young people with physical activity.
- Capoeira combines dance, martial arts and music, and we have found that its cross-curricular nature helps to engage those who would not normally be drawn to practise martial arts, or dance or music. Through one element that appeals to practitioners, they are introduced to elements they may not otherwise seek to take part in.
- Through raising the awareness of capoeira and the benefits of practising, we hope to increase the number of people practising the sport and encourage more schools and community groups to establish after-school programmes.

2. Capoeira Young Leader Programme

Young people who attend our provision regularly are invited to participate in regular performances, workshops, celebratory events and to plan and review current and new provision, including helping with grant applications and project evaluations.

UINCAP International Union of Capoeira (UINCAP)

Reference and Administrative Details

For the year ended 29 February 2024

We support young people who have been training with us for several years to take part in grading ceremonies, eventually working towards achieving their Junior Instructor belt. This year 4 young people have begun their apprenticeship of capoeira teacher training.

3. Kennington Park Centre Adventure Playground

The KPC Adventure Playground has had another successful year, with over 200 children accessing provision during the holidays and weekly sessions.

The adventure playground is free of charge, and we also provided trips and workshops during the summer holidays.

4. Kennington Park Centre Stay & Play

Over 300 children and parents/carers accessed the Stay & Play this year. We have added weekly music/singing sessions once per week which are very popular and the service is now offered 4 days per week.

5. Holiday Schemes

UINCAP's holiday courses provide an excellent opportunity for children to experience capoeira and related dance and music for the first time, in a supportive environment. As the project runs for around 5 x 6-hour days, participants are given the time to learn a great deal about the subject, and we have found progress to be of a very high standard – proof of which can be found in the end of course performance.

The holiday projects also give those children with experience the opportunity to develop their skills further and to take part in specialised 'masterclass-style' sessions, such as instrumental playing, vocal work, acrobatics and so on.

We have a team of highly experienced tutors and pastoral staff, who have experience of delivering holiday schemes and regular on-going provision in and out of school, as well as experience of working with children and young people with additional needs.

As a result of taking part in these courses (especially those who accessed free places) we have seen an increased uptake of on-going provision – either at the capoeira school or at after-school capoeira clubs in local schools.

UINCAP International Union of Capoeira (UINCAP)

Reference and Administrative Details

For the year ended 29 February 2024

Financial Review

The charity's income for the year ended February 2024 was £219,237 comprising principle sums:

Grants	£144,638
Venue hire	£74,508
Other	£91

The charity's expenditure was £214,484:

Salaries & staff costs	£117,974
Rent/service charge	£47,817
Telephone/ internet	£1,006
Publicity	£299
Accountancy	£609
Legal & professional	£13
Repairs	£8,793
Depreciation	£2,081
Insurance	£2,624
Project delivery	£32,599
Finance costs	£669

Reserves Policy

UINCAP's reserves policy allows for £25,000 to be set aside, in order to meet any unexpected drop in income. Reserves cover at least 1 month running costs and can be spent on core running costs in the event that any regular funding is cut or to meet any unexpected emergency costs, such as urgent repairs. Trustees consider it sufficient to hold only 1 months' worth of costs in reserve as we are able to flex expenditure in accordance with any drop in income.

Income levels from venue hire have dropped as some ongoing hirers ended their contracts with us. We have put more focus on securing smaller hires so that revenue from venue hire is less at risk of unexpected drops, such as kids parties on the weekends.

We are finalising negotiations with a crèche who would take a long-term hire of the small hire in Kennington, generating £2500 per month for the first 3 months, increasing to £4200 over the year.

Our current funding from Lambeth EIPS for work in Streatham wards runs until March 2026 with an additional one-year seed fund up to March 2025 which we hope to extend.

We received a 2-year grant from London Community Foundation, the second payment of £10,000 is due in December.

In November 2024, we have been awarded a grant from the Go London Foundation for a 1-year core and project grant of £40,000.

We have been awarded £3240 from the Lambeth Holiday Activity Fund to deliver work over the Christmas period and anticipate this funding being awarded for subsequent holiday period throughout the academic year.

Reference and Administrative Details

For the year ended 29 February 2024

We have applied for 3-year core funding from Walcot Foundation (£30,000 per year) and have reached the second stage of the application process, with final decisions expected in January 2025. If successful this grant would start in March 2025 and run for 3 years.

We are also preparing a Crowd Funding campaign due to launch in January, with the goal of raising £100K.

The trustees are therefore satisfied that the charity remains a going concern.

Statement of Responsibilities of the Trustees

Trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the net income or expenditure, of the charitable company for the year. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006.

The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees confirm that to the best of their knowledge there is no information relevant to the audit of which the independent examiner are unaware.

The trustees also confirm that they have taken all necessary steps to ensure that they themselves are aware of all relevant audit information and that this information has been communicated to the independent examiner.

Members of the charity guarantee to contribute an amount not exceeding £5 to the assets of the charity in the event of winding up. The total number of such guarantees at 29/2/2024 was 4.

The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Approved by the trustees on 27th November 2024 and signed on their behalf by



Sarah Moltoni

Independent examiners' report

To the members of

UINCAP International Union of Capoeira

I report on the accounts of the charitable company for the year ended 29 February 2024, which are set on on pages 11 to 21.

Respective Responsibilities of the trustees and examiner

As the trustees of the charitable company (and also 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 charitable 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 the examination of the charitable company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I confirm that as a member of CIMA I am subject to CIMAs Ethical Standards, which I have applied with respect to this engagement.

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

(1) accounting records were not kept in respect of the charitable 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).

Attention is drawn to the fact that as at 29th February 2024 the charity's unrestricted funds were in deficit by £11,058. Whilst this presents a material uncertainty in relation to the charity's ability to continue as a going concern, for reasons set out in accounting policy 1(b), the trustees consider it appropriate to adopt the going concern basis for the preparation of these accounts due to the anticipated grant income in the next quarter and the debtor amounts about to be settled.

In all other respects, 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.



Date: 26th November 2024

Laurie Tweedale, ACMA

High Wold

Beverley Road

Market Weighton

YO43 4ND

UINCAP International Union of Capoeira

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 29 February 2024

				2024	2023
	Note	Restricted £	Unrestricted £	Total £	Total £
Income from:					
Donations and legacies	3	-	-	-	5,000
Charitable activities	4	143,138	1,500	144,638	77,657
Other trading activities	5	-	74,508	74,508	95,119
Investments			91	91	52
Total income		<u>143,138</u>	<u>76,099</u>	<u>219,237</u>	<u>177,828</u>
Expenditure on:					
Raising funds			19,264	19,264	29,833
Charitable activities		<u>143,138</u>	<u>52,081</u>	195,220	216,723
Total expenditure	7	<u>143,138</u>	<u>71,346</u>	<u>214,484</u>	<u>246,556</u>
Net income/ (expenditure)		-	4,753	4,753	(68,728)
Transfer between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net expenditure and net movement in funds	8	-	4,753	4,753	(68,728)
Reconciliation of funds:					
Total funds brought forward		<u>-</u>	<u>(15,811)</u>	<u>(15,811)</u>	<u>52,917</u>
Total funds carried forward		<u><u>-</u></u>	<u><u>(11,058)</u></u>	<u><u>(11,058)</u></u>	<u><u>(15,811)</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than for those stated above. Movements in funds are disclosed in Note 16 to the accounts.

UINCAP International Union of Capoeira

Balance Sheet

As at 29 February 2024

	Note	£	2024 £	2023 £
Fixed assets				
Tangible assets	11		-	2,081
Current assets				
Debtors	12	13,228		1,790
Cash at bank and in hand		20,174		24,058
		<u>33,401</u>		<u>25,848</u>
Liabilities				
Creditors: amount falling due within 1 year	13	<u>(30,496)</u>		<u>(21,159)</u>
Net current assets			2,905	4,689
Total assets less current liabilities			2,905	6,770
Creditors: amount falling due after more than 1 year	14		<u>(13,964)</u>	<u>(22,581)</u>
Net assets/ (liabilities)	15		<u><u>(11,058)</u></u>	<u><u>(15,811)</u></u>
Funds	16			
Restricted funds			-	-
Unrestricted funds			<u>(11,058)</u>	<u>(15,811)</u>
Total charity funds			<u><u>(11,058)</u></u>	<u><u>(15,811)</u></u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the Company keeps proper accounting records which comply with section 386 of the Act; and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 27 November 2024 and signed on their behalf by



Sarah Moltoni - Trustee

Notes to the financial statements

For the year ended 29 February 2024

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

UINCAP International Union of Capoeira 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 note.

b) Going concern basis of accounting

Although the charity is in net liabilities at the year end, the accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of cash reserves at the year end (being £20,174). At time of approving the accounts cash reserves are further reduced (being £7,124) however settlement of a £14,000 debtor amount is imminent and significant new funding streams have just been awarded, as detailed in the reserves policy within the annual report.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.

d) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

e) Funds accounts

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

f) Expenditure and irrecoverable VAT

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

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Notes to the financial statements

For the year ended 29 February 2024

g) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis:

Raising funds	30%
Charitable activities	70%

h) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Computing equipment	33% straight line
Berimbaus	20% straight line
Other instruments	33% straight line
Fixtures and fittings	20% straight line

Items of equipment are capitalised where the purchase price exceeds £500.

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

j) 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.

k) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

l) Financial Instruments

The charitable company only has basic 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 recognised at amortised cost using the effective interest method.

m) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Notes to the financial statements

For the year ended 29 February 2024

m) Accounting estimates and key judgements (continued)

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described below.

Depreciation

As described in note 1h to the financial statements, depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life.

2. Prior period comparative: statement of financial activities

	Restricted £	Unrestricted £	2023 Total £
Income from:			
Donations and legacies	-	5,000	5,000
Charitable activities	77,657	-	77,657
Other trading activities	-	95,119	95,119
Investments	-	52	52
Total income	77,657	100,171	177,828
Expenditure on:			
Raising funds	-	29,833	29,833
Charitable activities	77,657	139,066	216,723
Total expenditure	77,657	168,899	246,556
Net income	-	(68,728)	(68,728)
Transfers between funds	-	-	-
Net movement in funds	-	(68,728)	(68,728)

3. Income from donations

	Restricted £	Unrestricted £	2024 Total £	2023 Total £
AMCM donation	-	-	-	5,000
Total income from donations	-	-	-	5,000

All of the income from charitable activities in the prior period was restricted. No donations were received in the year ending 29 February 2024.

Notes to the financial statements

For the year ended 29 February 2024

4. Income from charitable activities

	Restricted	Unrestricted	2024 Total £	2023 Total £
		£		
Grants > £1000				
Lambeth Borough Council	103,538	1,500	105,038	75,489
London Community Foundation	10,000	-	10,000	-
Lambeth Creative Consortium	29,600	-	29,600	-
London Sport		-	-	2,168
Total income from charitable activities	143,138	1,500	144,638	77,657

All of the income from charitable activities in the prior period was restricted.

5. Income from other trading activities

	Restricted	Unrestricted	2024 Total £	2023 Total £
		£		
Venue hire	-	74,508	74,508	95,119

All of the income from trading activities in the prior period was unrestricted.

6. Government Grants

The charity receives government grants from the following organisations to fund running costs associated with capoeira provision in their centre, to fund staff costs for their summer school programme and to fund equipment and charitable activities for their Capoeira centre. There are no unfulfilled conditions or contingencies attached to these grants.

	2024 Total £	2023 Total £
Lambeth Borough Council	144,638	75,489

UINCAP International Union of Capoeira

Notes to the financial statements

For the year ended 29 February 2024

7. Total Expenditure

	Raising Funds	Charitable activities	Support and governance costs	2024 Total	Raising Funds	Charitable activities	Support and governance costs	2023 Total
	£	£	£	£	£	£	£	£
Rent and rates			47,817	47,817	-	-	84,590	84,590
Telephone/Internet			1,006	1,006	-	-	1,549	1,549
Wages and salaries (note 9)		117,670		117,670	-	119,345	-	119,345
Other staff costs			304	304	-	-	99	99
Accountancy			610	610	-	-	3,389	3,389
Publicity			299	299	-	-	-	-
Legal and professional fees			13	13	-	-	13	13
Project delivery		32,599		32,599	-	27,764	-	27,764
Repairs and renewals			8,793	8,793	-	-	3,843	3,843
Insurance			2,624	2,624	-	-	2,373	2,373
Finance costs			669	669	-	-	1,509	1,509
Depreciation			2,081	2,081	-	-	2,082	2,082
Sub-total	-	150,269	64,215	214,484	-	147,109	99,447	246,556
Allocation of support and governance costs	19,264	44,950	(64,215)	-	29,833	69,614	(99,447)	-
Total expenditure	19,264	195,220	-	214,484	29,833	216,723	-	246,556
Sub-total								

The governance costs for 2024 were nil (hours donated on a charitable basis), (2023: £2,880)

Notes to the financial statements

For the year ended 29 February 2024

8. Net movement in fund

This is stated after charging:

	2024	2023
	£	£
Income from:		
Depreciation	2,081	2,082
Trustees remuneration	Nil	Nil
Trustees reimbursed expenses	6,918	6,775
Independent examiners' remuneration:		
Independent examination (excluding VAT)	Nil	2,400
Other services (excluding VAT)	Nil	262
	<u> </u>	<u> </u>

During the year one trustee was reimbursed for operating expenses borne on behalf of the charity.

9. Staff costs and numbers

Staff costs were as follows

	2024	2023
	£	£
Gross Salaries	56,000	56,000
Social Security Costs	5,217	499
Employer's pension contributions	1,306	1,813
Freelance staff	55,147	61,032
	<u>117,670</u>	<u>119,345</u>

There were 2 members of staff employed by the charity during the year (2023:2).

The key management personnel comprised the trustees. They did not receive any remuneration during the current or prior year.

10. Taxation

The charity is exempt from corporation tax as all its income is charitable and applied for charitable purposes.

Notes to the financial statements

For the year ended 29 February 2024

11. Tangible fixed assets

	Berimbaus and other instruments	Computer equipment	Fixtures and fittings	Total
	£	£	£	£
Cost				
At 1 March 2023	5,975	2,158	10,409	18,542
Additions in the year	-	-	-	-
As at 29 February 2024	<u>5,975</u>	<u>2,158</u>	<u>10,409</u>	<u>18,542</u>
Depreciation				
At 1 March 2023	5,975	2,158	8,328	16,461
Charge for the year	-	-	2,081	2,081
As at 29 February 2024	<u>5,975</u>	<u>2,158</u>	<u>10,409</u>	<u>18,542</u>
Net book value				
At 29 February 2024	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 28 February 2023	<u>-</u>	<u>-</u>	<u>2,081</u>	<u>2,081</u>

12. Trade Debtors

	2024	2023
	£	£
Trade Debtors	<u>13,228</u>	<u>1,790</u>

13. Creditors: amounts due within 1 year

	2024	2023
	£	£
Bounce back loan	8,378	7,733
Other creditors	14,536	7,532
Accruals	-	2,880
Other taxation and social security	<u>7,582</u>	<u>3,014</u>
	<u>30,496</u>	<u>21,159</u>

Notes to the financial statements

For the year ended 29 February 2024

14. Creditors: amounts due after 1 year

	2024	2023
	£	£
Bounce back loan	13,964	22,581

Loans comprise an unsecured bounce back loan received from Santander, to help mitigate the effects of Covid-19 on the organisation.

15. Analysis of net assets between funds

	Restricted funds	Unrestricted funds	Total funds
		£	£
Tangible fixed assets	-	-	-
Current assets	7,625	25,776	33,401
Current liabilities	(7,625)	(22,871)	(30,496)
Non-current liabilities	-	(13,964)	(13,964)
Net assets at 29 February 2024	-	(11,058)	(11,058)

Prior year comparative

	Restricted funds	Unrestricted funds	Total funds
		£	£
Tangible fixed assets	-	2,081	2,081
Current assets	-	25,848	25,848
Current liabilities	-	(21,159)	(21,159)
Non-current liabilities	-	(22,581)	(22,581)
Net assets at 28 February 2023	-	(15,811)	(15,811)

Notes to the financial statements

For the year ended 29 February 2024

16. Movement in funds

	At 1 March 2023	Income	Expenditure	Transfer between funds	At 29 February 2024
	£	£	£	£	£
Restricted funds					
Lambeth (EIP)	-	52,978	(52,978)	-	-
Lambeth (HAF/Residential)	-	50,560	(50,560)	-	-
London Community Foundation	-	10,000	(10,000)	-	0
Lambeth Creative Consortium	-	29,600	(29,600)	-	-
Total restricted funds	<u>-</u>	<u>143,138</u>	<u>(143,138)</u>	<u>-</u>	<u>0</u>
General funds	<u>(15,811)</u>	<u>76,099</u>	<u>(71,346)</u>	<u>-</u>	<u>(11,058)</u>
Total unrestricted funds	<u>(15,811)</u>	<u>76,099</u>	<u>(71,346)</u>	<u>-</u>	<u>(11,058)</u>
Total funds	<u>(15,811)</u>	<u>219,237</u>	<u>(214,484)</u>	<u>-</u>	<u>(11,058)</u>

Prior year comparative

	At 1 March 2022	Income	Expenditure	Transfer between funds	At 28 February 2023
	£	£	£	£	£
Restricted funds					
Lambeth (HAF/Residential)	-	48,095	(48,095)	-	-
YLC Early Intervention Provision	-	27,394	(27,394)	-	-
London Sport	-	2,168	(2,168)	-	-
Total restricted funds	<u>-</u>	<u>77,657</u>	<u>(77,657)</u>	<u>-</u>	<u>-</u>
General funds	<u>52,917</u>	<u>100,171</u>	<u>(168,899)</u>	<u>-</u>	<u>(15,811)</u>
Total unrestricted funds	<u>52,917</u>	<u>100,171</u>	<u>(168,899)</u>	<u>-</u>	<u>(15,811)</u>
Total funds	<u>52,917</u>	<u>177,828</u>	<u>(246,556)</u>	<u>-</u>	<u>(15,811)</u>

Purposes of restricted funds

Lambeth (HAF/Residential)	Grants from Lambeth Council to provide free holiday activities and cooked meals for children during the school holidays and off-site residential trips for teenagers.
Lambeth (EIP)	Grant from Lambeth Early Intervention and Prevention for general running costs associated with capoeira provision at the centre and outreach.
London Community Foundation	Grant for the provision of after-school club sessions, family capoeira and employability training at KPC.
Lambeth Creative Consortium	Grant from Lambeth Youth and Play for general running costs associated with capoeira, sports and arts provision in around KPC.
YLC Early Intervention Provision	Grant from Young Lambeth Cooperative for general running costs associated with capoeira provision at the centre and outreach.
London Sport	Grant to cover staff cost and equipment costs to establish 2 new satellite clubs targeting inactive 14-19 year olds.

17. Related party transactions

The charity collaborated on a number of projects with Oxygen Arts during the year ending 28 February 2023, a CIC with 2 directors in common with UINCAP (£5,970 was paid to the CIC). No projects have been carried out with Oxygen Arts in the year ending 29 February 2024.

UINCAP INTERNATIONAL UNION OF CAPOEIRA

England & Wales - Charity number 1137913

Accounts

Company no. 05368398
Charity no. 1137913

UINCAP International Union of Capoeira
Report and Unaudited Financial
Statements
28 February 2023

UINCAP International Union of Capoeira

Reference and administrative details

For the year ended 28 February 2023

Company number	05368398
Charity number	1137913
Registered office and operational address	136 Streatham High Road London England SW16 1BW
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: Marsha Lowe Sarah Moltoni Marcelo Santos Janet Warburton
Company secretary	Sarah Moltoni
Bankers	Nationwide 152 Clapham High Street London SW4 7UA Santander 2 Triton Square Regent's Place NW1 3AN
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD

UINCAP International Union of Capoeira

Report of the trustees

For the year ended 28 February 2023

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements of the charity for the year ended 28 February 2023.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Structure, Governance and Management

UINCAP is a charitable company limited by guarantee. Its governing document is the Memorandum and Articles of Association as adopted by the Board of Trustees in August 2004. UINCAP's activities are managed by the Board of Trustees who are also the Directors of the company.

New trustees with relevant skills that can benefit the charity are recruited through personal contact and by recommendation from amongst membership and those who work with and support the charity's activities.

Objectives and Activities

UINCAP is a registered charity working throughout Lambeth and surrounding boroughs since 2004. We aim to improve the physical and emotional health and well being of children, young people and adults.

This is achieved through the provision of capoeira (*a Brazilian martial art, incorporating self-defence, dance, acrobatics, philosophy, instrumental playing and singing*), a range of other martial arts, dance, music, visual arts and therapies and structured play.

UINCAP runs the Streatham Capoeira Centre and the Kennington Park Centre.

Since 2017 we have been part of Bright Futures, a consortium of other local providers that was established to provide joined up working across the borough. In 2021 we have developed this consortium model and formed the Streatham Youth Partnership with partners including Streatham Youth and Community Trust, Inspirational Youth, Streatham Space, South Central Youth and St Michaels Fellowship. In addition to our ongoing work, being part of this consortium has meant we have also delivered joint events such as open days, workshops and performances alongside the other providers.

In October 2022, we formed the Creative Consortium in partnership with Oxygen Arts, The Boury Academy, Kinetika Bloco and the Kennington Park Community Trust. With a focus on creative skills work, this consortium works across the north of the borough. We received a one-year seed fund from Lambeth Youth and Play to implement new creative and sporting initiatives and to develop partnership working.

Streatham Capoeira Centre

Capoeira:

We run 12 weekly classes for children from 3 years and above through to adult, and for beginners through to advanced level.

UINCAP International Union of Capoeira

Report of the trustees

For the year ended 28 February 2023

During school holidays we run the Capoeira Holiday Courses, from 10am – 3pm Monday-Friday for children from 6-16 years. We also provide volunteering/training opportunities for young people from 14-18 years.

Provision is offered as 12-week courses during term-time, intensive holiday provision during school holidays and at special events such as gradings, championships, performances and workshops.

Additional Activities:

The centre offers ballet, drama, yoga, pilates, meditation, drum kit and Afro-Brazilian drumming classes for children and adults run by our staff and external providers.

Kennington Park Centre

Adventure Playground:

Open every Tuesday and Wednesday during term-time from 3:30 – 6:30pm and Monday-Friday 10am – 4pm during the school holidays from 6-16 year-olds from Lambeth and surrounding boroughs.

This free open-access service provides structured play, an adventure playground with climbing structures and zip-wire, sports and arts activities, games and cooking, led by a highly qualified team of playworkers.

Stay & Play:

Open throughout the year from Monday - Thursday from 10am – 1pm.

This free service is open to children aged 0 – 5 with a parent or carer. It provides open space for young children to play, make friends and learn in a supportive environment, and for parents/carers to meet others and seek advice and support from experienced workers.

Additional Activities:

3 weekly capoeira, classes are offered during term-time (as at Streatham Capoeira Centre) for families (children from 5 years plus with a parent/carer), for 10 – 17 years-olds at the APG and for adults.

We have expanded the range of services to promote improved physical and well-being, including acupuncture, yoga, pilates, fitness and fencing, as well as establishing a screen-printing workshop offering both training and guided use of equipment.

These activities are run by a combination of our staff and external providers.

Both centres are widely used by community groups for meetings, classes and family/community gatherings, when not in use for regular provision.

Public Benefit

UINCAP's Trustees have considered the Charity Commission's guidance on public benefit and are satisfied that the charity has charitable purpose and delivers wide ranging and tangible public benefit.

UINCAP International Union of Capoeira

Report of the trustees

For the year ended 28 February 2023

Provision is accessible to users with and without additional needs and from a variety of socio-economic backgrounds. Provision is low cost, with concessionary rates for low-income families and a bursary to cover up to the full cost of provision for those unable to make any financial contribution.

The KPC Adventure Playground and Stay & Play are free of charge.

Capoeira improves health on a physical and emotional level, improving fitness, strength, flexibility, coordination and reflex as well as creativity and improvisation, self-confidence, individuality, autonomy and team skills.

Our provision seeks to make stronger and healthier communities - physically and emotionally. We facilitate the participation of all members of a child's family and the wider community, by running classes for all ages, subsidising provision up to the full cost where needed, putting on performances, open days, workshops and celebratory events.

Through bringing people of all ages together, we give children and young people opportunities to be inspired and challenged by positive role models from a range of cultural, social and economic backgrounds and for children themselves to be positive role models for younger children and their peers.

Achievements and Performance

During this financial year the lasting effects of the pandemic, coupled with the cost-of-living crisis had significant impact both to our organisation and the people we support.

Outreach work in schools has restarted slowly, but is not yet up to pre-pandemic levels during this financial year.

We have seen an uptake in attendance, but we have also noticed higher levels of anxiety and stress amongst both young people and adults. There are many more instances of young people with social anxiety and school-phobias and higher levels of stress and financial concern amongst parents.

We have begun exploring new mentoring and counselling programmes to help the young people and families we work with in partnership with Professor Happy, and hope to have established projects in place during the next financial year.

With funding from Lambeth's Holiday Activity Fund, we ran holiday provision during the Easter, summer and Christmas holidays in both Streatham and Kennington, with additional half-term projects also running in Kennington.

In Streatham, we were open for 5 weeks in April, July and August. We ran capoeira, hula, dance, music and visual arts sessions and provided a free hot lunch for all the children. Over the 5 weeks, we worked with 150 children, with an average of 35 places offered each day.

UINCAP International Union of Capoeira

Report of the trustees

For the year ended 28 February 2023

At the Kennington Park Centre, we were open for 10 weeks, with children attending daily and a total of 215 unique participants. We ran sports and arts activities, cooking sessions and free play on the zip wire and outside adventure playground structures. This summer we continued our partnership with the Kennington Park Community Centre, with the objective of mixing and connecting families from opposite sides of the park (from Brandon and Kennington Park estates), to promote community cohesion and reduce fear and anxiety young people have of going to their local Kennington Park.

In August we ran our residential programme, taking 20 13-16 year olds on a 3-day camping trip. Young people took part in a range of activities, including capoeira, dance, music, football, paddle-boarding, swimming and hiking. Each day we prepared and cooked meals together as a group. The benefits of this programme were widely felt, especially post-pandemic and we have seen increased uptake in ongoing provision.

The HAF funding enabled us to reach new users and we have built up a large database of young people and families who don't necessarily access weekly provision but instead regularly attend and rely on our provision during the school holidays.

In December 2022, in partnership the with Kennington Park Community Centre and Bee Urban, we ran the Kennington Winter Fair, with a range of stalls, activities, food and games for local families. It was a very popular event, bring together people from all generations across our local communities.

Our Young Capoeira Leaders programme is going from strength to strength, with 12 young people regularly taking part in performances, leading workshops, volunteering on holiday and regular provision and learning to teach.

Current Situation

We were successful in securing 3-year funding from Lambeth EIPS for work in Streatham wards up to March 2026.

We received a one-year seed fund for the Creative Consortium from April 2023 – March 2024 and we are hopeful of securing additional funding for this work beyond the duration of this grant.

We have worked in our local communities since 2004, building up long-lasting relationships with users, families and the wider community. Collectively, with staff, volunteer and user support we were able to adapt and continue our provision during and post-pandemic, and we have maintained a strong connection with our users and community, including continuing with online provision even after we were able to reopen face-to-face services.

We have continued to prioritise small hirers, so that revenue from venue hire is less at risk of unexpected drops and we have seen an increase in one-off bookings for children's parties and community events.

UINCAP International Union of Capoeira

Report of the trustees

For the year ended 28 February 2023

Ongoing Projects:

- Capoeira Youth Education Project;
- Capoeira Young Leader Programme;
- Kennington Park Centre Adventure Playground;
- Kennington Park Centre Stay & Play; and
- Holiday schemes.

Capoeira Youth Education Project

- 16 weekly classes at the Streatham Capoeira School;
- 2 weekly classes at the Kennington Park Centre including Family Capoeira sessions; and
- 12 weekly outreach classes in schools/community centres.

We continue to work in partnership with schools, colleges and community-based organisations to enable young people to access provision, including referrals and access to subsidised and free places where required. We have begun working with Better Families Contact Centre, to help support vulnerable children and parents, and this work has increased in the current financial year.

In the year ended February 2023, over 250 children and young people accessed regular ongoing provision as part of the Capoeira Youth Education Project.

Throughout the project, children are taught the basic movements of capoeira, and learn to create sequences of movements with which to play capoeira. Participants learn to play a range of percussion instruments and the primary instrument the 'berimbau'. Participants also learn a range of songs that tell of the history of capoeira, from slavery times until the modern day and about famous individuals that made significant contribution to the survival and development of capoeira. History is an important element of the programme, and students learn about the origins of capoeira and how it has developed up to the present day.

Students are supported in working towards their annual grading (which took place in May 2023).

Taking part in grading ceremonies, and being awarded certificates and belts both rewards students and encourages further development. The benefits of practising capoeira come over time, therefore it is important that practitioners are encouraged to keep up with training (whether they carry on with capoeira or use it as a stepping stone to dance or other martial arts).

We currently have 12 on-going projects.

The principle aim of the Capoeira Youth Project is to promote physical fitness and healthy lifestyles amongst children and young people through the facilitation of regular capoeira provision.

UINCAP International Union of Capoeira

Report of the trustees

For the year ended 28 February 2023

The outcomes of the Capoeira Youth Project:

- Practising capoeira raises general fitness levels, improves strength, coordination, spatial awareness and increases flexibility;
- Through practising capoeira, children develop confidence and team skills. (Teachers of children practising capoeira have noted increased participation in class, improvements in music classes, through improved posture and breathing, and greater general self-confidence);
- As childhood obesity is increasing, with children and young people increasingly less engaged in sport, this project seeks to find new ways of engaging children and young people with physical activity;
- Capoeira combines dance, martial arts and music, and we have found that its cross-curricular nature helps to engage those who would not normally be drawn to practise martial arts, or dance or music. Through one element that appeals to practitioners, they are introduced to elements they may not otherwise seek to take part in; and
- Through raising the awareness of capoeira and the benefits of practising, we hope to increase the number of people practising the sport and encourage more schools and community groups to establish after-school programmes.

Capoeira Young Leader Programme

Young people who attend our provision regularly are invited to participate in regular performances, workshops, celebratory events and to plan and review current and new provision, including helping with grant applications and project evaluations.

We support young people who have been training with us for several years to take part in grading ceremonies, eventually working towards achieving their Junior Instructor belt. This year 3 young people have begun their apprenticeship of capoeira teacher training.

Kennington Park Centre Adventure Playground

The KPC Adventure Playground has had another successful year, with over 200 children accessing provision during the holidays and weekly sessions.

The adventure playground is free of charge, and we also provided trips and workshops during the summer holidays.

Kennington Park Centre Stay & Play

Over 300 children and parents/carers accessed the Stay & Play this year. We have added weekly music/singing sessions once per week which are very popular and the service is now offered 4 days per week.

Holiday Schemes

UINCAP's holiday courses provide an excellent opportunity for children to experience capoeira and related dance and music for the first time, in a supportive environment. As the project runs for around 5 6-hour days, participants are given the time to learn a great deal about the subject, and we have found progress to be of a very high standard – proof of which can be found in the end of course performance.

The holiday projects also give those children with experience the opportunity to develop their skills further and to take part in specialised 'masterclass-style' sessions, such as instrumental playing, vocal work, acrobatics and so on.

UINCAP International Union of Capoeira

Report of the trustees

For the year ended 28 February 2023

We have a team of highly experienced tutors and pastoral staff, who have experience of delivering holiday schemes and regular on-going provision in and out of school, as well as experience of working with children and young people with additional needs.

As a result of taking part in these courses (especially those who accessed free places) we have seen an increased uptake of on-going provision – either at the capoeira school or at after-school capoeira clubs in local schools.

Financial review

The charity's income for the year ended February 2023 was £177,828 comprising principal sums:

▪ Grants	£77,657
▪ Venue hire	£95,119
▪ Other	£5,052

The charity's expenditure was £246,556:

▪ Salaries & staff costs	£119,444
▪ Rent/service charge	£84,590
▪ Telephone	£1,549
▪ Accountancy	£3,389
▪ Legal & professional	£13
▪ Repairs	£3,843
▪ Depreciation	£2,082
▪ Insurance	£2,373
▪ Project delivery	£27,764
▪ Finance costs	£1,509

Reserves Policy

UINCAP's reserves policy allows for £25,000 to be set aside, in order to meet any unexpected drop in income. Reserves cover at least 1 month running costs and can be spent on core running costs in the event that any regular funding is cut or to meet any unexpected emergency costs, such as urgent repairs. Trustees consider it sufficient to hold only 1 months' worth of costs in reserve as we are able to flex expenditure in accordance with any drop in income.

Free reserves at the year end were negative, due to the balance of the bounceback loan due after the next 12 months. This is below the level set by the reserves policy, in the following year we look to increase our income in order to attain sufficient reserves.

Our current funding from Lambeth EIPS for work in Streatham wards runs until March 2026 with an additional one-year seed fund up to March 2024 which we hope to extend.

We have received Holiday Activity Funding for work in the school holidays, with grants either in place or expected for the next financial year. We have increased the range of smaller individual hirers, so that revenue from venue hire is less at risk of unexpected drops.

At the end of October 2023 we received confirmation of an additional grant of £7,040 for core work in January. In Streatham we have established a new music studio, currently rented out to two bands, bringing in £1,000 per month. We have taken on 2 new hirers in Kennington, both signing on-going contracts of minimum 6 months and totalling £840 per month. We have reached the final stages of a grant application for £20,000 for two years. Along with partner organisation SYCT we have applied for a grant of £30,000 for our youth activities.

UINCAP International Union of Capoeira

Report of the trustees

For the year ended 28 February 2023

The charity had cash reserves in excess of £23,500 when the accounts were approved, trustees are therefore satisfied that the charity remains a going concern.

Statement of Responsibilities of the Trustees

Trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the net income or expenditure, of the charitable company for the year. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006.

The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees confirm that to the best of their knowledge there is no information relevant to the audit of which the auditors are unaware.

The trustees also confirm that they have taken all necessary steps to ensure that they themselves are aware of all relevant audit information and that this information has been communicated to the auditors.

Members of the charity guarantee to contribute an amount not exceeding £5 to the assets of the charity in the event of winding up.

The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Godfrey Wilson Ltd were appointed as the charitable company's independent examiners during the year and have expressed their willingness to act in that capacity.

Approved by the trustees on 24 November 2023, and signed on their behalf by:



Sarah Moltoni - Trustee

Independent examiners' report

To the members of

UINCAP International Union of Capoeira

I report on the accounts of the charitable company for the year ended 28 February 2023, which are set out on pages 12 to 23.

Respective responsibilities of trustees and examiner

As the trustees of the charitable company (and also 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 charitable 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 charitable company's accounts as 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

Godfrey Wilson Limited also provides payroll services to the charitable company. I confirm that as a member of the ICAEW I am subject to the FRC's Revised Ethical Standard 2016, which I have applied with respect to this engagement.

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

- (1) accounting records were not kept in respect of the charitable 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).

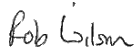
Attention is drawn to the fact that at 28 February 2023 the charity's unrestricted funds were in deficit by £15,811. Whilst this presents a material uncertainty in relation to the charity's ability to continue as a going concern, for the reasons set out in accounting policy 1(b), the trustees consider it appropriate to adopt the going concern basis for the preparation of these accounts.

Independent examiners' report

To the members of

UINCAP International Union of Capoeira

In all other respects, 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.



Date: 24 November 2023

Rob Wilson FCA

(Member of the ICAEW)

For and on behalf of:

GODFREY WILSON LIMITED

Chartered accountants and statutory auditors

5th Floor, Mariner House

62 Prince Street

Bristol

BS1 4QD

UINCAP International Union of Capoeira

Statement of financial activities *(incorporating an income and expenditure account)*

For the year ended 28 February 2023

	Note	Restricted £	Unrestricted £	2023 Total £	2022 Total £
Income from:					
Donations and legacies	3	-	5,000	5,000	37,197
Charitable activities	4	77,657	-	77,657	93,075
Other trading activities	5	-	95,119	95,119	105,844
Investments		-	52	52	22
Total income		<u>77,657</u>	<u>100,171</u>	<u>177,828</u>	<u>236,138</u>
Expenditure on:					
Raising funds		-	29,833	29,833	35,112
Charitable activities		<u>77,657</u>	<u>139,066</u>	<u>216,723</u>	<u>207,916</u>
Total expenditure	7	<u>77,657</u>	<u>168,899</u>	<u>246,556</u>	<u>243,028</u>
Net expenditure and net movement in funds	8	-	(68,728)	(68,728)	(6,890)
Reconciliation of funds:					
Total funds brought forward		-	52,917	52,917	59,807
Total funds carried forward		<u>-</u>	<u>(15,811)</u>	<u>(15,811)</u>	<u>52,917</u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 16 to the accounts.

UINCAP International Union of Capoeira

Balance sheet

As at 28 February 2023

	Note	£	2023 £	2022 £
Fixed assets				
Tangible assets	11		2,081	4,163
Current assets				
Debtors	12	1,790		5,600
Cash at bank and in hand		<u>24,058</u>		<u>95,014</u>
		25,848		100,614
Liabilities				
Creditors: amounts falling due within 1 year	13	<u>(21,159)</u>		<u>(21,546)</u>
Net current assets			<u>4,689</u>	<u>79,068</u>
Total assets less current liabilities			6,770	83,231
Creditors: amounts falling due after more than 1 year	14		<u>(22,581)</u>	<u>(30,314)</u>
Net assets / (liabilities)	15		<u>(15,811)</u>	<u>52,917</u>
Funds	16			
Restricted funds			-	-
Unrestricted funds			<u>(15,811)</u>	<u>52,917</u>
Total charity funds			<u>(15,811)</u>	<u>52,917</u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the Company keeps proper accounting records which comply with section 386 of the Act; and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 24 November 2023 and signed on their behalf by



Sarah Moltoni - Trustee

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

UINCAP International Union of Capoeira 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 note.

b) Going concern basis of accounting

Although the charity is in net liabilities at the year end, the accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of cash reserves at the year end (being £24,058) and when approving the accounts (being £23,586). There have also been significant new funding streams utilised post year end, as detailed in the reserves policy within the annual report.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

e) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

f) Expenditure and irrecoverable VAT

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

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

UINCAP International Union of Capoeira

Notes to the financial statements

For the year ended 28 February 2023

g) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis:

Raising funds	30%
Charitable activities	70%

h) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Computer equipment	33% straight line
Berimbaus	20% straight line
Other instruments	33% straight line
Fixtures and fittings	20% straight line

Items of equipment are capitalised where the purchase price exceeds £500.

i) Debtors

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

j) Cash at bank and in hand

Cash at bank and cash 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.

k) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

l) Financial instruments

The charitable 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 recognised at amortised cost using the effective interest method.

m) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Notes to the financial statements

For the year ended 28 February 2023

m) Accounting estimates and key judgements (continued)

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described below.

Depreciation

As described in note 1h to the financial statements, depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life.

2. Prior period comparative: statement of financial activities

	Restricted £	Unrestricted £	2022 Total £
Income from:			
Donations and legacies	-	37,197	37,197
Charitable activities	93,075	-	93,075
Other trading activities	-	105,844	105,844
Investments	-	22	22
Total income	93,075	143,063	236,138
Expenditure on:			
Raising funds	-	35,112	35,112
Charitable activities	123,013	84,903	207,916
Total expenditure	123,013	120,015	243,028
Net income	(29,938)	23,048	(6,890)
Transfers between funds	-	-	-
Net movement in funds	(29,938)	23,048	(6,890)

3. Income from donations

	Restricted £	Unrestricted £	2023 Total £	2022 Total £
AMCM donation	-	5,000	5,000	28,963
Grants and donations < £10,000	-	-	-	8,234
Total income from donations	-	5,000	5,000	37,197

All of the income from charitable activities in the prior period was unrestricted.

UINCAP International Union of Capoeira

Notes to the financial statements

For the year ended 28 February 2023

4. Income from charitable activities

	Restricted £	Unrestricted £	2023 Total £	2022 Total £
Grants > £1,000				
Lambeth Borough Council	75,489	-	75,489	91,230
London Sport	<u>2,168</u>	<u>-</u>	<u>2,168</u>	<u>1,845</u>
Total income from charitable activities	<u>77,657</u>	<u>-</u>	<u>77,657</u>	<u>93,075</u>

All of the income from charitable activities in the prior period was restricted.

5. Income from other trading activities

	Restricted £	Unrestricted £	2023 Total £	2022 Total £
Venue hire	<u>-</u>	<u>95,119</u>	<u>95,119</u>	<u>105,844</u>

All of the income from other trading activities in the prior period was unrestricted.

6. Government grants

The charity receives government grants from the following organisations to fund running costs associated with capoeira provision in their centre, to fund staff costs for their summer school programme and to fund equipment and charitable activities for their Capoeira centre. There are no unfulfilled conditions or contingencies attached to these grants.

	2023 Total £	2022 Total £
Lambeth Borough Council	75,489	91,230
Coronavirus Job Retention Scheme	<u>-</u>	<u>7,867</u>
	<u>75,489</u>	<u>99,097</u>

UINCAP International Union of Capoeira

Notes to the financial statements

For the year ended 28 February 2023

7. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2023 Total £	Raising funds £	Charitable activities £	Support and governance costs £	2022 Total £
Rent and rates	-	-	84,590	84,590	-	-	103,818	103,818
Telephone/Internet	-	-	1,549	1,549	-	-	1,761	1,761
Wages and salaries (note 9)	-	119,345	-	119,345	-	103,544	-	103,544
Other staff costs	-	-	99	99	-	-	-	-
Accountancy	-	-	3,389	3,389	-	-	2,978	2,978
Publicity	-	-	-	-	444	-	-	444
Legal and professional fees	-	-	13	13	-	-	26	26
Project delivery	-	27,764	-	27,764	-	23,147	-	23,147
Repairs and renewals	-	-	3,843	3,843	-	-	2,174	2,174
Insurance	-	-	2,373	2,373	-	-	2,082	2,082
Finance costs	-	-	1,509	1,509	-	-	640	640
Depreciation	-	-	2,082	2,082	-	332	2,082	2,414
Sub-total	-	147,109	99,447	246,556	444	127,023	115,561	243,028
Allocation of support and governance costs	29,833	69,614	(99,447)	-	34,668	80,893	(115,561)	-
Total expenditure	29,833	216,723	-	246,556	35,112	207,916	-	243,028

Total governance costs were £2,880 (2022: £2,640)

UINCAP International Union of Capoeira

Notes to the financial statements

For the year ended 28 February 2023

8. Net movement in funds

This is stated after charging:

	2023 £	2022 £
Depreciation	2,082	2,414
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	6,775	Nil
Independent examiners' remuneration:		
▪ Independent examination (excluding VAT)	2,400	2,200
▪ Other services (excluding VAT)	262	216
	<u>262</u>	<u>216</u>

During the year one trustee was reimbursed for operating expenses borne on behalf of the charity.

9. Staff costs and numbers

Staff costs were as follows:

	2023 £	2022 £
Gross salaries	56,000	32,667
Social security costs	499	-
Employer's pension contributions	1,813	930
Freelance staff	61,032	69,947
	<u>119,345</u>	<u>103,544</u>

There were 2 members of staff employed by the charity during the year (2022: 2).

The key management personnel comprised the trustees. They did not receive any remuneration during the current year or prior year.

10. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

UINCAP International Union of Capoeira

Notes to the financial statements

For the year ended 28 February 2023

11. Tangible fixed assets

	Berimbaus and other instruments £	Computer equipment £	Fixtures and fittings £	Total £
Cost				
At 1 March 2022	5,975	2,158	10,409	18,542
Additions in year	-	-	-	-
At 28 February 2023	<u>5,975</u>	<u>2,158</u>	<u>10,409</u>	<u>18,542</u>
Depreciation				
At 1 March 2022	5,975	2,158	6,246	14,379
Charge for the year	-	-	2,082	2,082
At 28 February 2023	<u>5,975</u>	<u>2,158</u>	<u>8,328</u>	<u>16,461</u>
Net book value				
At 28 February 2023	<u>-</u>	<u>-</u>	<u>2,081</u>	<u>2,081</u>
At 28 February 2022	<u>-</u>	<u>-</u>	<u>4,163</u>	<u>4,163</u>

12. Debtors

	2023 £	2022 £
Trade debtors	<u>1,790</u>	<u>5,600</u>

13. Creditors: amounts due within 1 year

	2023 £	2022 £
Bounce back loan	7,733	7,332
Other creditors	7,532	9,453
Accruals	2,880	2,640
Other taxation and social security	<u>3,014</u>	<u>2,121</u>
	<u>21,159</u>	<u>21,546</u>

UINCAP International Union of Capoeira

Notes to the financial statements

For the year ended 28 February 2023

14. Creditors: amounts due after 1 year

	2023	2022
	£	£
Bounce back loan	<u>22,581</u>	<u>30,314</u>

Loans comprise an unsecured bounce back loan received from Santander, to help mitigate the effects of Covid-19 on the organisation.

15. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	2,081	2,081
Current assets	-	25,848	25,848
Current liabilities	-	(21,159)	(21,159)
Non-current liabilities	-	(22,581)	(22,581)
Net assets at 28 February 2023	<u>-</u>	<u>(15,811)</u>	<u>(15,811)</u>

Prior year comparative

	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	4,163	4,163
Current assets	-	100,614	100,614
Current liabilities	-	(21,546)	(21,546)
Non-current liabilities	-	(30,314)	(30,314)
Net assets at 28 February 2022	<u>-</u>	<u>52,917</u>	<u>52,917</u>

UINCAP International Union of Capoeira

Notes to the financial statements

For the year ended 28 February 2023

16. Movements in funds

	At 1 March 2022 £	Income £	Expenditure £	Transfers between funds £	At 28 February 2023 £
Restricted funds					
Lambeth HAF/Residential	-	48,095	(48,095)	-	-
YLC Early Intervention Provision	-	27,394	(27,394)	-	-
London Sport	-	2,168	(2,168)	-	-
Total restricted funds	-	77,657	(77,657)	-	-
General funds	52,917	100,171	(168,899)	-	(15,811)
Total unrestricted funds	52,917	100,171	(168,899)	-	(15,811)
Total funds	52,917	177,828	(246,556)	-	(15,811)

Prior year comparative

	At 1 March 2021 £	Income £	Expenditure £	Transfers between funds £	At 28 February 2022 £
Restricted funds					
Lambeth HAF/Residential	-	48,305	(48,305)	-	-
YLC Early Intervention Provision	-	36,525	(36,525)	-	-
Lambeth Sport	-	4,000	(4,000)	-	-
City of London Creative Kennington	28,600	-	(28,600)	-	-
London Sport	1,338	1,845	(3,183)	-	-
Elevate	-	2,400	(2,400)	-	-
Total restricted funds	29,938	93,075	(123,013)	-	-
General funds	29,869	143,063	(120,015)	-	52,917
Total unrestricted funds	29,869	143,063	(120,015)	-	52,917
Total funds	59,807	236,138	(243,028)	-	52,917

UINCAP International Union of Capoeira

Notes to the financial statements

For the year ended 28 February 2023

Purposes of restricted funds

Lambeth HAF/Residential	Grants from Lambeth Council to provide free holiday activities and cooked meals for children during the school holidays and off-site residential trips for teenagers.
YLC Early Intervention Provision	Grant from the Young Lambeth Cooperative for general running costs associated with capoeira provision at the centre and outreach.
London Sport	Grant to cover staff and equipment costs to establish 2 new satellite clubs targeting inactive 14-19 year olds.
Lambeth Sport	Grant from Lambeth Council to provide capoeira, dance, pilates and qi gong sessions for inactive Lambeth residents.
City of London Creative Kennington	Grant to cover staff costs, equipment, venue and admin costs to establish 3 new creative arts provision for 12 - 19 year olds.
Elevate	Grant from Lambeth Council's Elevate provide to produce a film around identity and race in partnership with Oxygen Arts.

17. Related party transactions

The charity collaborated on a number of projects with Oxygen Arts during the prior period, a CIC with 2 directors in common with UINCAP. £5,970 was paid to the CIC (2022: £nil). There were no amounts outstanding at the year end.

UINCAP INTERNATIONAL UNION OF CAPOEIRA

England & Wales - Charity number 1137913

Accounts

Company no. 05368398
Charity no. 1137913

UINCAP International Union of Capoeira
Report and Unaudited Financial
Statements
28 February 2022

UINCAP International Union of Capoeira

Reference and administrative details

For the year ended 28 February 2022

Company number	05368398
Charity number	1137913
Registered office and operational address	136 Streatham High Road London England SW16 1BW
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: Marsha Lowe Sarah Moltoni Marcelo Santos Janet Warburton
Company secretary	Sarah Moltoni
Bankers	Nationwide 152 Clapham High Street London SW4 7UA Santander 2 Triton Square Regent's Place NW1 3AN
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD

UINCAP International Union of Capoeira

Report of the trustees

For the year ended 28 February 2022

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements of the charity for the year ended 28 February 2022.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Structure, governance and management

UINCAP is a charitable company limited by guarantee. Its governing document is the Memorandum and Articles of Association as adopted by the board of trustees in August 2004. UINCAP's activities are managed by the board of trustees who are also the directors of the company.

New trustees with relevant skills that can benefit the charity are recruited through personal contact and by recommendation from amongst membership and those who work with and support the charity's activities.

Objectives and activities

UINCAP is a registered charity working throughout Lambeth and surrounding boroughs since 2004. We aim to improve the physical and emotional health and wellbeing of children, young people and adults.

This is achieved through the provision of capoeira (*a Brazilian martial art, incorporating self-defence, dance, acrobatics, philosophy, instrumental playing and singing*), a range of other martial arts, dance, music, visual arts and therapies and structured play.

UINCAP runs the Streatham Capoeira Centre and the Kennington Park Centre.

Since 2017 we have been part of Bright Futures, a consortium of other local providers that was established to provide joined up working across the borough. In 2021 we have developed this consortium model and formed the Streatham Youth Partnership with partners including Streatham Youth and Community Trust, Inspirational Youth, Streatham Space, South Central Youth and St Michaels Fellowship. In addition to our ongoing work, being part of this consortium has meant we have also delivered joint events such as open days, workshops and performances alongside the other providers.

Streatham Capoeira Centre

Capoeira:

We run 12 weekly classes for children from 3 years and above through to adults, and for beginners through to advanced level. During school holidays we run the Capoeira Holiday Courses, from 10am – 3pm Monday-Friday for children from 6-16 years. We also provide volunteering/training opportunities for young people from 14-18 years.

Provision is offered as 12-week courses during term-time, intensive holiday provision during school holidays and at special events such as gradings, championships, performances and workshops.

UINCAP International Union of Capoeira

Report of the trustees

For the year ended 28 February 2022

Additional activities:

The centre offers ballet, drama, yoga, pilates, meditation, drum kit and Afro-Brazilian drumming classes for children and adults run by our staff and external providers.

Kennington Park Centre

Adventure Playground:

Open every Wednesday during term-time from 3:30pm - 6:30pm and Monday - Friday, 10am - 4pm during the school holidays for 6 - 16 year olds from Lambeth and surrounding boroughs. This free open-access service provides structured play, an adventure playground with climbing structures and zip-wire, sports and arts activities, games and cooking, led by a highly qualified team of playworkers.

Stay & Play:

Open throughout the year on Tuesday and Wednesday from 10am - 1pm and Thursday from 1:30pm - 4:30pm. This free service is open to children from 0 - 5 years with a parent or carer. It provides open space for young children to play, make friends and learn in a supportive environment and for parents / carers to meet others and seek advice and support from experienced workers.

Additional Activities:

3 weekly capoeira classes are offered during term-time (as at Streatham Capoeira Centre) for families (children from 5 years plus with a parent/carer), for 10 – 17 years-olds at the APG and for adults. We have expanded the range of services to promote improved physical and emotional well-being, including acupuncture, yoga, pilates, fitness and fencing, as well as establishing a screen printing workshop offering both training and guided use of equipment.

These activities are run by a combination of our staff and external providers.

Both centres are widely used by community groups for meetings, classes and family/community gatherings, when not in use for regular provision.

Public benefit

UINCAP's trustees have considered the Charity Commission's guidance on public benefit and are satisfied that the charity has charitable purpose and delivers wide ranging and tangible public benefit.

Provision is accessible to users with and without additional needs and from a variety of socio-economic backgrounds. Provision is low cost, with concessionary rates for low-income families and a bursary to cover up to the full cost of provision for those unable to make any financial contribution. The KPC Adventure Playground and Stay & Play are free of charge.

Capoeira improves health on a physical and emotional level, improving fitness, strength, flexibility, coordination and reflex as well as creativity and improvisation, self-confidence, individuality, autonomy and team skills. Our provision seeks to make stronger and healthier communities - physically and emotionally. We facilitate the participation of all members of a child's family and the wider community, by running classes for all ages, subsidising provision up to the full cost where needed, and putting on performances, open days, workshops and celebratory events.

UINCAP International Union of Capoeira

Report of the trustees

For the year ended 28 February 2022

Through bringing people of all ages together, we give children and young people opportunities to be inspired and challenged by positive role models from a range of cultural, social and economic backgrounds and for children themselves to be positive role models for younger children and their peers.

Achievements and performance

This financial year began whilst the impacts of the Covid-19 pandemic were still being felt and we were still under lockdown measures. Revenue from venue hire increased as the year progressed and our in-person activities resumed steadily throughout the year.

The ongoing effects of the pandemic remained significant (both to our organisation and the people we support) throughout this financial year.

In-person services resumed steadily although, with schools still operating on staggered start and finish times for pupils, our outreach work in schools could not restart.

We have seen an uptake in attendance, but we have also noticed higher levels of anxiety and stress amongst both young people and adults. There are many more instances of young people with social anxiety and school-phobias and higher levels of stress and financial concern amongst parents.

The ELEVATE Neighbourhoods film project: 'Two and a Half Questions', run in partnership with Oxygen Arts, has gone from strength to strength, with film screenings taking place throughout the year. The young people involved have gained national exposure through the Windrush Caribbean Film Festival, a partnership with Picturehouse Education and a national library tour, which provided them with speaking opportunities as well as further commissioned photography work.

We ran holiday provisions during the Easter, Summer and Christmas holidays in both Streatham and Kennington, with additional half-term projects also running in Kennington.

In Streatham, we were open for 5 weeks in April, July and August. We ran capoeira, hula, dance, music and visual arts sessions and provided a free hot lunch for all the children. Overall, we were able to offer 90 places of up to 20 hours of weekly provision per child.

At the Kennington Park Centre, we were open for 10 weeks, with children attending daily and a total of 205 unique participants. We ran sports and arts activities, cooking sessions and free play on the zip wire and outside adventure playground structures. This summer we piloted a partnership with the Kennington Park Community Centre, with the objective of mixing and connecting families from opposite sides of the park (from Brandon and Kennington Park estates), to promote community cohesion and reduce fear and anxiety young people have of going to their local Kennington Park.

In August we piloted a residential programme, taking 15 13-16 year olds on a 3-day camping trip. Young people took part in a range of activities, including capoeira, dance, music, football, paddle-boarding, swimming and hiking. Each day we prepared and cooked meals together as a group. The benefits of this programme were widely felt, especially post-pandemic and we have seen increased uptake in ongoing provision.

We subsequently ran residential schemes during the Christmas and Easter holidays with up to 20 young people on each course.

UINCAP International Union of Capoeira

Report of the trustees

For the year ended 28 February 2022

Current situation

Our current funding from Lambeth EIPS for work in Streatham wards was extended for another year, currently up to March 2023 and we will find out if it will be extended for the next 3 years in February 2023.

We have formed a consortium of providers in North Lambeth (Kennington Park Community Centre, Kinetika Bloco, Lambeth Tigers, Oxygen Arts, Slade Gardens and The Boury Academy) and have jointly applied for 3-year Lambeth EIPS funding for work in the north of the borough from April 2023, which we will find out about in the new year.

We have worked in our local communities since 2004, building up long-lasting relationships with users, families and the wider community. Collectively, with staff, volunteer and user support we were able to adapt and continue our provision during and post-pandemic, and we have maintained a strong connection with our users and community, including continuing with online provision even after we were able to reopen face-to-face services.

We have fewer large hirers and instead increased the range of smaller individual hirers, so that revenue from venue hire is less at risk of unexpected drops.

Ongoing projects:

1. Capoeira Youth Education Project;
2. Capoeira Young Leader Programme;
3. Kennington Park Centre Adventure Playground;
4. Kennington Park Centre Stay & Play; and
5. Holiday schemes.

1. Capoeira Youth Education Project

- 16 weekly classes at the Streatham Capoeira School;
- 2 weekly classes at the Kennington Park Centre including Family Capoeira sessions; and
- 12 weekly outreach classes in schools/community centres.

In the year ended February 2022, over 250 children and young people accessed regular ongoing provision as part of the Capoeira Youth Education Project.

We continue to work in partnership with schools, colleges and community-based organisations to enable young people to access provision, including referrals and access to subsidised and free places where required. We have continued our project in partnership with Oasis Play, offering free family capoeira sessions for parents/carers along with the children.

Throughout the project, children are taught the basic movements of capoeira, and learn to create sequences of movements with which to play capoeira. Participants learn to play a range of percussion instruments and the primary instrument the 'berimbau'. Participants also learn a range of songs that tell of the history of capoeira, from slavery times until the modern day and about famous individuals that made a significant contribution to the survival and development of capoeira. History is an important element of the programme, and students learn about the origins of capoeira and how it has developed up to the present day.

Students are supported in working towards their annual grading. Although we were not able to run a grading event during this financial year, we are planning the next event for February 2023.

UINCAP International Union of Capoeira

Report of the trustees

For the year ended 28 February 2022

Taking part in grading ceremonies, and being awarded certificates and belts both rewards students and encourages further development. The benefits of practising capoeira come over time, therefore it is important that practitioners are encouraged to keep up with training (whether they carry on with capoeira or use it as a stepping stone to dance or other martial arts).

This year we have increased the programmes in schools and community centres to 12 on-going projects.

The principal aim of the Capoeira Youth Project is to promote physical fitness and healthy lifestyles amongst children and young people through the facilitation of regular capoeira provision.

The outcomes of the Capoeira Youth Project:

- Practising capoeira raises general fitness levels, improves strength, coordination, spatial awareness and increases flexibility;
- Through practising capoeira, children develop confidence and team skills. (Teachers of children practising capoeira have noted increased participation in class, improvements in music classes, through improved posture and breathing, and greater general self-confidence);
- As childhood obesity is increasing, with children and young people increasingly less engaged in sport, this project seeks to find new ways of engaging children and young people with physical activity;
- Capoeira combines dance, martial arts and music, and we have found that its cross-curricular nature helps to engage those who would not normally be drawn to practise martial arts, dance or music. Through one element that appeals to practitioners, they are introduced to elements they may not otherwise seek to take part in; and
- Through raising the awareness of capoeira and the benefits of practising, we hope to increase the number of people practising the sport and encourage more schools and community groups to establish after-school programmes.

2. Capoeira Young Leader Programme

Young people who attend our provision regularly are invited to participate in regular performances, workshops, celebratory events and to plan and review current and new provision, including helping with grant applications and project evaluations.

We support young people who have been training with us for several years to take part in grading ceremonies, eventually working towards achieving their Junior Instructor belt. This year 3 young people have begun their apprenticeship of capoeira teacher training.

3. Kennington Park Centre Adventure Playground

The KPC Adventure Playground has had another successful year, with over 200 children accessing provision during the holidays and weekly sessions. The adventure playground is free of charge, and we also provided trips and workshops during the summer holidays.

4. Kennington Park Centre Stay & Play

Over 300 children and parents/carers accessed the Stay & Play this year. We have added weekly music/singing sessions once per week which are very popular and the service is now offered 4 days per week.

UINCAP International Union of Capoeira

Report of the trustees

For the year ended 28 February 2022

5. Holiday Schemes

UINCAP's holiday courses provide an excellent opportunity for children to experience capoeira and related dance and music for the first time, in a supportive environment. As the project runs for around 5 - 6 hour days, participants are given the time to learn a great deal about the subject, and we have found progress to be of a very high standard – proof of which can be found in the end of course performance.

The holiday projects also give those children with experience the opportunity to develop their skills further and to take part in specialised 'masterclass-style' sessions, such as instrumental playing, vocal work, acrobatics and so on.

We have a team of highly experienced tutors and pastoral staff, who have experience of delivering holiday schemes and regular on-going provision in and out of school, as well as experience of working with children and young people with additional needs.

As a result of taking part in these courses (especially those who accessed free places), we have seen an increased uptake of on-going provision – either at the capoeira school or at after-school capoeira clubs in local schools.

Financial review

The charity's income for the year ended February 2022 was £236,138 comprising principal sums:

▪ Grants	£130,272
▪ Venue hire	£105,844
▪ Other	£22

The charity's expenditure was £243,028:

▪ Salaries & staff costs	£103,544
▪ Rent/service charge	£103,818
▪ Telephone	£1,761
▪ Accountancy	£2,978
▪ Legal & professional	£26
▪ Repairs	£2,174
▪ Publicity	£444
▪ Depreciation	£2,414
▪ Insurance	£2,082
▪ Project delivery	£23,147
▪ Finance costs	£640

Reserves policy

UINCAP's reserves policy allows for up to £25,000 to be set aside, in order to meet any unexpected drop in income. Reserves cover at least 1 month running costs and can be spent on core running costs in the event that any regular funding is cut or to meet any unexpected emergency costs, such as urgent repairs. Trustees consider it sufficient to hold only 1 month's worth of costs in reserve as we are able to flex expenditure in accordance with any drop in income. Unrestricted funds at 28 February 2022 were £52,917.

Our current funding from Lambeth EIPS for work in Streatham wards was extended for another year, currently up to March 2023 and we will find out if it will be extended for the next 3 years in February 2023.

UINCAP International Union of Capoeira

Report of the trustees

For the year ended 28 February 2022

We have also applied for 3-year Lambeth EIPS funding for work in the north of the borough from April 2023, which we will find out about in the new year as well as several other smaller grants.

We have received Holiday Activity Funding for work in the school holidays, with grants either in place or expected for the next financial year.

We have fewer large hirers and instead increased the range of smaller individual hirers so that revenue from venue hire is less at risk of unexpected drops.

The trustees are therefore satisfied that the charity remains a going concern.

Statement of responsibilities of the trustees

The trustees (who are also directors of the charity 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, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £5 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

UINCAP International Union of Capoeira

Report of the trustees

For the year ended 28 February 2022

Independent examiners

Godfrey Wilson Limited were re-appointed as independent examiners to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 23 November 2022 and signed on their behalf by



Sarah Moltoni - Trustee

Independent examiners' report

To the members of

UINCAP International Union of Capoeira

I report on the accounts of the charitable company for the year ended 28 February 2022, which are set out on pages 11 to 23.

Respective responsibilities of trustees and examiner

As the trustees of the charitable company (and also 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 charitable 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 charitable company's accounts as 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.

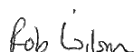
Independent examiner's statement

Godfrey Wilson Limited also provides payroll services to the charitable company. I confirm that as a member of the ICAEW I am subject to the FRC's Revised Ethical Standard 2016, which I have applied with respect to this engagement.

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

- (1) accounting records were not kept in respect of the charitable 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.



Date: 23 November 2022

Rob Wilson FCA

(Member of the ICAEW)

For and on behalf of:

GODFREY WILSON LIMITED

Chartered accountants and statutory auditors

5th Floor, Mariner House

62 Prince Street

Bristol

BS1 4QD

UINCAP International Union of Capoeira

Statement of financial activities *(incorporating an income and expenditure account)*

For the year ended 28 February 2022

	Note	Restricted £	Unrestricted £	2022 Total £	2021 Total £
Income from:					
Donations and legacies	3	-	37,197	37,197	91,145
Charitable activities	4	93,075	-	93,075	55,998
Other trading activities	5	-	105,844	105,844	76,009
Investments		-	22	22	7
Total income		<u>93,075</u>	<u>143,063</u>	<u>236,138</u>	<u>223,159</u>
Expenditure on:					
Raising funds		-	35,112	35,112	30,074
Charitable activities		<u>123,013</u>	<u>84,903</u>	<u>207,916</u>	<u>165,506</u>
Total expenditure	7	<u>123,013</u>	<u>120,015</u>	<u>243,028</u>	<u>195,579</u>
Net income / (expenditure)		(29,938)	23,048	(6,890)	27,580
Transfers between funds		-	-	-	-
Net movement in funds	8	(29,938)	23,048	(6,890)	27,580
Reconciliation of funds:					
Total funds brought forward		<u>29,938</u>	<u>29,869</u>	<u>59,807</u>	<u>32,227</u>
Total funds carried forward		<u>-</u>	<u>52,917</u>	<u>52,917</u>	<u>59,807</u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 16 to the accounts.

UINCAP International Union of Capoeira

Balance sheet

As at 28 February 2022

	Note	£	2022 £	2021 £
Fixed assets				
Tangible assets	11		4,163	6,577
Current assets				
Debtors	12	5,600		9,600
Cash at bank and in hand		95,014		90,588
		100,614		100,188
Liabilities				
Creditors: amounts falling due within 1 year	13	(21,546)		(9,313)
Net current assets			79,068	90,875
Total assets less current liabilities			83,231	97,452
Creditors: amounts falling due after more than 1 year	14		(30,314)	(37,645)
Net assets	15		52,917	59,807
Funds	16			
Restricted funds			-	29,938
Unrestricted funds			52,917	29,869
Total charity funds			52,917	59,807

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the Company keeps proper accounting records which comply with section 386 of the Act; and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 23 November 2022 and signed on their behalf by



Sarah Moltoni - Trustee

UINCAP International Union of Capoeira

Notes to the financial statements

For the year ended 28 February 2022

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

UINCAP International Union of Capoeira 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 note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the

e) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

f) Expenditure and irrecoverable VAT

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

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was

Notes to the financial statements

For the year ended 28 February 2022

g) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis:

Raising funds	30%
Charitable activities	70%

h) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Computer equipment	33% straight line
Berimbaus	20% straight line
Other instruments	33% straight line
Fixtures and fittings	20% straight line

Items of equipment are capitalised where the purchase price exceeds £500.

i) Debtors

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

j) Cash at bank and in hand

Cash at bank and cash 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.

k) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

l) Financial instruments

The charitable 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 recognised at amortised cost using the effective interest method.

m) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

UINCAP International Union of Capoeira

Notes to the financial statements

For the year ended 28 February 2022

m) Accounting estimates and key judgements (continued)

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described below.

Depreciation

As described in note 1h to the financial statements, depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life.

2. Prior period comparative: statement of financial activities

	Restricted £	Unrestricted £	2021 Total £
Income from:			
Donations and legacies	34,470	56,675	91,145
Charitable activities	55,998	-	55,998
Other trading activities	-	76,009	76,009
Investments	-	7	7
Total income	90,468	132,691	223,159
Expenditure on:			
Raising funds	-	30,074	30,074
Charitable activities	60,530	104,976	165,506
Total expenditure	60,530	135,049	195,579
Net income	29,938	(2,358)	27,580
Transfers between funds	(3,775)	3,775	-
Net movement in funds	26,163	1,417	27,580

UINCAP International Union of Capoeira

Notes to the financial statements

For the year ended 28 February 2022

3. Income from donations

	Restricted £	Unrestricted £	2022 Total £
AMCM donation	-	28,963	28,963
Grants and donations < £10,000	-	8,234	8,234
Total income from donations	-	37,197	37,197

Prior period comparative:

	Restricted £	Unrestricted £	2021 Total £
City of London funding	34,470	21,825	56,295
National Lottery Community Fund	-	10,000	10,000
AMCM donation	-	11,000	11,000
Grants and donations < £10,000	-	13,850	13,850
Total income from donations	34,470	56,675	91,145

4. Income from charitable activities

	Restricted £	Unrestricted £	2022 Total £	2021 Total £
Grants > £1,000				
Lambeth Borough Council	91,230	-	91,230	37,200
London Sport	1,845	-	1,845	1,338
Kitchen Social	-	-	-	10,460
Elevate	-	-	-	7000
Total income from charitable activities	93,075	-	93,075	55,998

All of the income from charitable activities in the prior period was restricted.

UINCAP International Union of Capoeira

Notes to the financial statements

For the year ended 28 February 2022

5. Income from other trading activities

	Restricted £	Unrestricted £	2022 Total £	2021 Total £
Venue hire	-	105,844	105,844	76,009

All of the income from other trading activities in the prior period was unrestricted.

6. Government grants

The charity receives government grants from the following organisations to fund running costs associated with capoeira provision in their centre, to fund staff costs for their summer school programme and to fund equipment and charitable activities for their Capoeira centre. There are no unfulfilled conditions or contingencies attached to these grants.

	2022 Total £	2021 Total £
Lambeth Borough Council	91,230	42,200
National Lottery Community Fund	-	10,000
City of London	-	56,295
Coronavirus Job Retention Scheme	7,867	8,563
	<u>99,097</u>	<u>117,058</u>

UINCAP International Union of Capoeira

Notes to the financial statements

For the year ended 28 February 2022

7. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2022 Total £	Raising funds £	Charitable activities £	Support and governance costs £	2021 Total £
Rent and rates	-	-	103,818	103,818	-	-	89,150	89,150
Telephone/Internet	-	-	1,761	1,761	-	-	1,173	1,173
Wages and salaries (note 9)	-	103,544	-	103,544	-	73,993	-	73,993
Other staff costs	-	-	-	-	-	-	330	330
Accountancy	-	-	2,978	2,978	-	-	3,081	3,081
Publicity	444	-	-	444	735	-	-	735
Legal and professional fees	-	-	26	26	-	-	13	13
Donations	-	-	-	-	-	2,500	-	2,500
Project delivery	-	23,147	-	23,147	-	19,588	-	19,588
Repairs and renewals	-	-	2,174	2,174	-	-	715	715
Insurance	-	-	2,082	2,082	-	-	1,251	1,251
Finance costs	-	-	640	640	-	-	-	-
Depreciation	-	332	2,082	2,414	-	968	2,082	3,050
Sub-total	444	127,023	115,561	243,028	735	97,049	97,795	195,579
Allocation of support and governance costs	<u>34,668</u>	<u>80,893</u>	<u>(115,561)</u>	<u>-</u>	<u>29,339</u>	<u>68,456</u>	<u>(97,795)</u>	<u>-</u>
Total expenditure	<u>35,112</u>	<u>207,916</u>	<u>-</u>	<u>243,028</u>	<u>30,074</u>	<u>165,505</u>	<u>-</u>	<u>195,579</u>

Total governance costs were £2,640 (2021: £2,520)

UINCAP International Union of Capoeira

Notes to the financial statements

For the year ended 28 February 2022

8. Net movement in funds

This is stated after charging:

	2022 £	2021 £
Depreciation	2,414	3,050
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Independent examiners' remuneration:		
▪ Independent examination (including VAT)	2,640	2,520
▪ Other services (including VAT)	259	270
	<u>2,640</u>	<u>2,520</u>

9. Staff costs and numbers

Staff costs were as follows:

	2022 £	2021 £
Gross salaries	32,667	16,550
Employer's pension contributions	930	407
Freelance staff	<u>69,947</u>	<u>57,036</u>
	<u>103,544</u>	<u>73,993</u>

There were two members of staff employed by the charity during the year (2021: 1).

The key management personnel comprised the trustees. They did not receive any remuneration during the current year or prior year.

10. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

UINCAP International Union of Capoeira

Notes to the financial statements

For the year ended 28 February 2022

11. Tangible fixed assets

	Berimbaus and other instruments £	Computer equipment £	Fixtures and fittings £	Total £
Cost				
At 1 March 2021	5,975	2,158	10,409	18,542
Additions in year	-	-	-	-
At 28 February 2022	<u>5,975</u>	<u>2,158</u>	<u>10,409</u>	<u>18,542</u>
Depreciation				
At 1 March 2021	5,643	2,158	4,164	11,965
Charge for the year	<u>332</u>	<u>-</u>	<u>2,082</u>	<u>2,414</u>
At 28 February 2022	<u>5,975</u>	<u>2,158</u>	<u>6,246</u>	<u>14,379</u>
Net book value				
At 28 February 2022	<u>-</u>	<u>-</u>	<u>4,163</u>	<u>4,163</u>
At 28 February 2021	<u>332</u>	<u>-</u>	<u>6,245</u>	<u>6,577</u>

12. Debtors

	2022 £	2021 £
Trade debtors	<u>5,600</u>	<u>9,600</u>

13. Creditors: amounts due within 1 year

	2022 £	2021 £
Bounce back loan	7,332	2,355
Other creditors	9,453	3,965
Accruals	2,640	2,520
Other taxation and social security	<u>2,121</u>	<u>473</u>
	<u>21,546</u>	<u>9,313</u>

UINCAP International Union of Capoeira

Notes to the financial statements

For the year ended 28 February 2022

14. Creditors: amounts due after 1 year

	2022 £	2021 £
Bounce back loan	30,314	37,645

Loans comprise an unsecured bounce back loan received from Santander, to help mitigate the effects of Covid-19 on the organisation.

15. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	4,163	4,163
Current assets	-	100,614	100,614
Current liabilities	-	(21,546)	(21,546)
Non-current liabilities	-	(30,314)	(30,314)
Net assets at 28 February 2022	-	52,917	52,917

Prior year comparative

	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	6,577	6,577
Current assets	29,938	70,250	100,188
Current liabilities	-	(9,313)	(9,313)
Non-current liabilities	-	(37,645)	(37,645)
Net assets at 28 February 2021	29,938	29,869	59,807

UINCAP International Union of Capoeira

Notes to the financial statements

For the year ended 28 February 2022

16. Movements in funds

	At 1 March 2021 £	Income £	Expenditure £	Transfers between funds £	At 28 February 2022 £
Restricted funds					
Lambeth HAF/Residential	-	48,305	(48,305)	-	-
YLC Early Intervention Provision	-	36,525	(36,525)	-	-
Lambeth Sport	-	4,000	(4,000)	-	-
City of London Creative					
Kennington	28,600	-	(28,600)	-	-
London Sport	1,338	1,845	(3,183)	-	-
Lambeth Elevate	-	2,400	(2,400)	-	-
Total restricted funds	29,938	93,075	(123,013)	-	-
 General funds	 29,869	 143,063	 (120,015)	 -	 52,917
Total unrestricted funds	29,869	143,063	(120,015)	-	52,917
Total funds	59,807	236,138	(243,028)	-	52,917

Prior year comparative

	At 1 March 2020 £	Income £	Expenditure £	Transfers between funds £	At 28 February 2021 £
Restricted funds					
Lambeth FF&E	3,775	-	-	(3,775)	-
YLC Early Intervention Provision	-	37,200	(37,200)	-	-
Mayor's Fund Kitchen Social	-	10,460	(10,460)	-	-
City of London Creative					
Kennington	-	34,470	(5,870)	-	28,600
London Sport	-	1,338	-	-	1,338
Elevate	-	7,000	(7,000)	-	-
Total restricted funds	3,775	90,468	(60,530)	(3,775)	29,938
 General funds	 28,452	 132,691	 (135,049)	 3,775	 29,869
Total unrestricted funds	28,452	132,691	(135,049)	3,775	29,869
Total funds	32,227	223,159	(195,579)	-	59,807

UINCAP International Union of Capoeira

Notes to the financial statements

For the year ended 28 February 2022

Purposes of restricted funds

Lambeth HAF/Residential	Grants from Lambeth Council to provide free holiday activities and cooked meals for children during the school holidays and off-site residential trips for teenagers.
YLC Early Intervention Provision	Grant from the Young Lambeth Cooperative for general running costs associated with capoeira provision at the centre and outreach.
Lambeth Sport	Grant from Lambeth Council to provide capoeira, dance, pilates and qi gong sessions for inactive Lambeth residents.
City of London Creative Kennington	Grant to cover staff costs, equipment, venue and admin costs to establish 3 new creative arts provision for 12 - 19 year olds.
London Sport	Grant to cover staff and equipment costs to establish 2 new satellite clubs targeting inactive 14-19 year olds.
Lambeth Elevate	Grant from Lambeth Council's Elevate provide to produce a film around identity and race in partnership with Oxygen Arts.

17. Related party transactions

The charity collaborated on a number of projects with Oxygen Arts during the period, a CIC with 2 directors in common with UINCAP. £5,970 was paid to the CIC (2021: £12,870). There were no amounts outstanding at the year end.

UINCAP INTERNATIONAL UNION OF CAPOEIRA

England & Wales - Charity number 1137913

Accounts

Company no. 05368398
Charity no. 1137913

UINCAP International Union of Capoeira
Report and Unaudited Financial
Statements
28 February 2021

UINCAP International Union of Capoeira

Reference and administrative details

For the year ended 28 February 2021

Company number	05368398
Charity number	1137913
Registered office and operational address	136 Streatham High Road London England SW16 1BW
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: Marsha Lowe appointed 1 May 2020 Sarah Moltoni Marcelo Santos Janet Warburton
Company secretary	Sarah Moltoni
Bankers	Nationwide 152 Clapham High Street London SW4 7UA Santander 2 Triton Square Regent's Place NW1 3AN
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD

UINCAP International Union of Capoeira

Report of the trustees

For the year ended 28 February 2021

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements of the charity for the year ended 28 February 2021.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice FRS102 (2015).

Structure, governance and management

UINCAP is a charitable company limited by guarantee. Its governing document is the Memorandum and Articles of Association as adopted by the board of trustees in August 2004. UINCAP's activities are managed by the board of trustees who are also the directors of the company.

New trustees with relevant skills that can benefit the charity are recruited through personal contact and by recommendation from amongst membership and those who work with and support the charity's activities.

Objectives and activities

UINCAP is a registered charity working throughout Lambeth and surrounding boroughs since 2004. We aim to improve the physical and emotional health and wellbeing of children, young people and adults.

This is achieved through the provision of capoeira (*a Brazilian martial art, incorporating self-defence, dance, acrobatics, philosophy, instrumental playing and singing*), a range of other martial arts, dance, music, visual arts and therapies and structured play.

UINCAP runs the Streatham Capoeira Centre and the Kennington Park Centre.

Since 2017 we have been part of Bright Futures, a consortium of other local providers (Streatham Youth and Community Trust, Inspirational Youth and South Central Youth) that was established to provide joined up working across the borough. In addition to our ongoing work, being part of this consortium has meant we have also delivered joint events such as open days, workshops and performances alongside the other providers.

We regularly work in partnership with other providers, and have established ongoing partnership projects with Oxygen Arts and Oasis Play.

We began working with Oxygen Arts in 2018, delivering projects in Grenada in August 2018 and 2019. Oxygen Arts is a social enterprise creative consultancy that offers digital media training to disadvantaged young people in London and abroad.

Streatham Capoeira Centre

Capoeira:

We run 16 weekly classes for children from 3 years and above through to adult, and for beginners through to advanced level. During school holidays we run the Capoeira Holiday Courses, from 10am - 4pm, Monday - Friday for children from 8 - 14 years.

Provision is offered as 12-week courses during term-time, intensive holiday provision during school holidays and at special events such as gradings, championships, performances and workshops.

UINCAP International Union of Capoeira

Report of the trustees

For the year ended 28 February 2021

Additional activities:

The centre offers ballet, drama, yoga, pilates, meditation, drum kit and Afro-Brazilian drumming classes for children and adults run by external providers.

Kennington Park Centre

Adventure Playground:

Open every Wednesday during term-time from 3:30 - 6:30pm and Monday - Friday, 10am - 4pm during the school holidays for 6 - 16 year olds from Lambeth and surrounding boroughs. This free open-access service provides structured play, an adventure playground with climbing structures and zip-wire, sports and arts activities, games and cooking, led by a highly qualified team of playworkers.

Stay & Play:

Open throughout the year on Tuesday and Wednesday from 10am - 1pm and Thursday from 1:30 - 4:30pm. This free service is open to children from 0 - 5 years with a parent or carer. It provides open space for young children to play, make friends and learn in a supportive environment and for parents / carers to meet others and seek advice and support from experienced workers.

Additional Activities:

3 weekly capoeira, classes are offered during term-time (as at Streatham Capoeira Centre) from children from 3 years through to adults.

Other activities include samba dance, yoga, pilates, fitness, meditation and drumming for children and adults. These activities are run by external providers.

Both centres are widely used by community groups for meetings, classes and family/community gatherings, when not in use for regular provision.

Public benefit

UINCAP's trustees have considered the Charity Commission's guidance on public benefit and are satisfied that the charity has charitable purpose and delivers wide ranging and tangible public benefit.

Provision is accessible to users with and without additional needs and from a variety of socio-economic backgrounds. Provision is low cost, with concessionary rates for low-income families and a bursary to cover up to the full cost of provision for those unable to make any financial contribution. The KPC Adventure Playground and Stay & Play are free of charge.

Capoeira improves health on a physical and emotional level, improving fitness, strength, flexibility, coordination and reflex as well as creativity and improvisation, self-confidence, individuality, autonomy and team skills. Our provision seeks to make stronger and healthier communities - physically and emotionally. We facilitate the participation of all members of a child's family and the wider community, by running classes for all ages, subsidising provision up to the full cost where needed, putting on performances, open days, workshops and celebratory events.

Through bringing people of all ages together, we give children and young people opportunities to be inspired and challenged by positive role models from a range of cultural, social and economic backgrounds and for children themselves to be positive role models for younger children and their peers.

UINCAP International Union of Capoeira

Report of the trustees

For the year ended 28 February 2021

Achievements and performance

This financial year began just before the start of the Covid-19 pandemic, and was therefore defined in large part by how our organisation adapted our provision and responded to the crisis. The impact of the pandemic was significant, both to our organisation and the people we support.

Impact on our users

Our users were greatly affected by sudden and significant changes to their lives, routines, financial stability and access to services.

Many of our users are low-income families, who rely heavily on our sessions. For those without family or friends locally we provide the only opportunity to socialise and seek support. During the initial lockdown from March – August, parents reported feeling as though ‘a part of their life was missing’ and that they hadn’t realised the impact our services had on their day to day life. Feedback suggested high levels of anxiety amongst both parents and children, and many are suffered the lack of being able to attend our sessions, to see and engage with peers.

Our Stay & Play garden and play areas are extremely popular with children. For many pre-school children, we are their safe space out of the home. Parents reported children crying because they didn’t understand why we were closed.

As most of our users live in overcrowded properties, the loss of a safe outdoor green space, that enabled their children to play safely and had significant impact – especially as all public playgrounds were also closed.

Children attending weekly provision lost connection with peer groups both in/out of school as well as with the many positive adult role models they work with at our provision. Several users reported increased anxiety, low self-esteem and a negative impact on their physical fitness and wellbeing.

Maintaining relationships with trusted playworkers and tutors was vital.

Impact on our organisation

From the end of March, all activities at our centres and all outreach work had to stop due to social distancing requirements. The financial impact was significant, with income from venue hire ceasing from March – August.

Our self-employed workforce was not eligible to be furloughed or to access Government grants for the self-employed (as they were either newly self-employed or had several part-time jobs and therefore do not get all of their income this way). In addition many of those workers lost all other income.

Our response

Covid 19 demonstrated the need to keep families, communities and the youth sector connected, engaged and mobilised in order to continue to support all our users both during and after the crises.

March – July

We were able to mobilise quickly, and successfully adapted much of our provision to take place online.

UINCAP International Union of Capoeira

Report of the trustees

For the year ended 28 February 2021

In place of weekly Stay & Play sessions we redesigned our service to offer pre-recorded content available for families to access when required, including weekly singing sessions, family dance classes, instrumental sessions, story-times, visual arts/craft and playtime ideas. Staff were available during session hours so families could continue to contact us (via chat/email/phone) if they required any support, advice or just to chat.

We established Whatsapp groups and are updating our community centre Facebook book page, posting weekly videos of dance/capoeira/general fitness ideas and have staff available to chat/message with vulnerable families especially those feeling isolated or struggling financially through this crisis. We kept staff and users regularly updated with government guidelines and sourced information from relevant external organisations.

We remained in email contact with all the families currently accessing provision. We established 24 live online classes, for children, teenagers and families, staying as close as possible to the real-life schedule. We found that part of the benefit of participants being able to continue to access provision was also to remain connected with others from their regular classes.

This also presented us with opportunities for positive change, and we increased our provision to include new dance and fitness sessions and online pilates classes, tailored to the fact that people were mostly accessing classes from small spaces at home. The online classes also enabled us to reconnect with students from across London and as far apart as Liverpool and Dorset and we had several older adults (over 70 years old) taking part in up to 3 sessions per week.

Some of our users had little or no internet access and/or lack of devices from which to access online provision or the space in which to do so. During that time, we stayed in touch with them via phone/email to provide advice and support.

In June, we were delighted to welcome Marsha Lowe to the board of trustees.

July - November

During the summer holidays, we were able to provide a free holiday clubs to children from 5 – 16 years old.

In Streatham, we were open for 4 weeks in July and August. We ran capoeira, hula, dance, music and visual arts sessions and provided a free hot lunch for all the children. We still had to be restricted with numbers, so children signed up for one week at a time and were in separate bubbles. Overall, we were able to offer 60 places of 16 hours provision per child.

At the Kennington Park Centre, we were open for 5 weeks, with 75 places offered to children. We ran sports and arts activities, cooking sessions and free play on the zip wire and outside adventure playground structures.

For the vast majority of children who took part, this was the first opportunity they had had to be back with other children. For those who had gone back to school, it was still very restricted so they were not engaging with many different people. Many parents were also in need of respite and some time for themselves or to be able to return to work. The feedback from young people and their parents was extremely positive.

UINCAP International Union of Capoeira

Report of the trustees

For the year ended 28 February 2021

From September – November, we were able to return to some face-to-face provision. Class numbers were restricted and we adapted our centres to enable students to maintain space whilst training and changed our procedures around drop-off and collection to reduced numbers in and out of the building. Several users with either too vulnerable or unable to access in person, so we offered a hybrid service of both online and in person.

Current Situation

We have worked in our local communities since 2004, building up long-lasting relationships with users, families and the wider community. It was vital for our future sustainability to retain this contact and maintain relationships throughout this period of uncertainty and change, and we did so successfully. Collectively, with staff, volunteer and user support we were able to adapt and continue our provision and have maintained a strong connection with our users and community.

One of the unexpected positive outcomes to the pandemic, is that we have continued with online provision even after services were able to reopen face-to-face services and we are continuing to reach a very wide demographic of people.

We were awarded grants to cover some of our running costs from March - August and took out a loan of £40,000 via the Government supported BBLs.

Our funding from Lambeth EIPS has been extended for another year, currently up to March 2023.

Ongoing projects:

1. Capoeira Youth Education Project;
2. Capoeira Young Leader Programme;
3. Kennington Park Centre Adventure Playground;
4. Kennington Park Centre Stay & Play; and
5. Holiday schemes.

1. Capoeira Youth Education Project

In the year ended February 2020, over 250 children and young people accessed regular ongoing provision as part of the Capoeira Youth Education Project.

We continue to work in partnership with schools, colleges and community-based organisations to enable young people to access provision, including referrals and access to subsidised and free places where required. This year we began a project in partnership with Oasis Play, offering free family capoeira sessions for parents/carers along with the children.

Throughout the project, children are taught the basic movements of capoeira, and learn to create sequences of movements with which to play capoeira. Participants learn to play a range of percussion instruments and the primary instrument the 'berimbau'. Participants also learn a range of songs that tell of the history of capoeira, from slavery times until the modern day and about famous individuals that made significant contribution to the survival and development of capoeira. History is an important element of the programme, and students learn about the origins of capoeira and how it has developed up to the present day.

Students are supported in working towards their annual grading.

UINCAP International Union of Capoeira

Report of the trustees

For the year ended 28 February 2021

Taking part in grading ceremonies, and being awarded certificates and belts both rewards students and encourages further development. The benefits of practising capoeira come over time, therefore it is important that practitioners are encouraged to keep up with training (whether they carry on with capoeira or use it as a stepping stone to dance or other martial arts).

The principle aim of the Capoeira Youth Project is to promote physical fitness and healthy lifestyles amongst children and young people through the facilitation of regular capoeira provision. This year we had the added need to able young people to remain in contact with one another and to adapt provision.

The outcomes of the Capoeira Youth Project:

- Practising capoeira raises general fitness levels, improves strength, coordination, spatial awareness and increases flexibility;
- Through practising capoeira, children develop confidence and team skills. (Teachers of children practising capoeira have noted increased participation in class, improvements in music classes, through improved posture and breathing, and greater general self-confidence);
- As childhood obesity is increasing, with children and young people increasingly less engaged in sport, this project seeks to find new ways of engaging children and young people with physical activity;
- Capoeira combines dance, martial arts and music, and we have found that its cross-curricular nature helps to engage those who would not normally be drawn to practise martial arts, or dance or music. Through one element that appeals to practitioners, they are introduced to elements they may not otherwise seek to take part in; and
- Through raising the awareness of capoeira and the benefits of practising, we hope to increase the number of people practising the sport and encourage more schools and community groups to establish after-school programmes.

2. Capoeira Young Leader Programme

Young people who attend our provision regularly are invited to participate in regular performances, workshops, celebratory events and to plan and review current and new provision, including helping with grant applications and project evaluations.

We support young people who have been training with us for several years to take part in grading ceremonies, eventually working towards achieving their Junior Instructor belt. This year our junior instructors took an active role in planning and leading sessions for the summer holiday provision.

3. Kennington Park Centre Adventure Playground

The KPC Adventure Playground had to adapt to restricted provision this year, but the holiday schemes we provided were extremely successful and we have both maintained contact with past users and reached many new young people.

4. Kennington Park Centre Stay & Play

We successfully adapted our provision to go online, introduced a limited number and pre-booked service when restrictions began easing and have now returned to full capacity drop-in provision, with many new families attending. We increased our offer to 4 days per week.

UINCAP International Union of Capoeira

Report of the trustees

For the year ended 28 February 2021

5. Holiday Schemes

UINCAP's holiday courses provide an excellent opportunity for children to experience capoeira and related dance and music for the first time, in a supportive environment. As the project runs for around 5 - 6 hour days, participants are given the time to learn a great deal about the subject, and we have found progress to be of a very high standard – proof of which can be found in the end of course performance.

The holiday projects also give those children with experience the opportunity to develop their skills further and to take part in specialised 'masterclass-style' sessions, such as instrumental playing, vocal work, acrobatics and so on.

We have a team of highly experienced tutors and pastoral staff, who have experience of delivering holiday schemes and regular on-going provision in and out of school, as well as experience of working with children and young people with additional needs.

As a result of taking part in these courses (especially those who accessed free places) we have seen an increased uptake of on-going provision – either at the capoeira school or at after-school capoeira clubs in local schools.

Financial review

The charity's income for the year ended February 2021 was £223,159 comprising principal sums:

▪ Grants	£147,143
▪ Venue hire	£76,009
▪ Other	£7

The charity's expenditure was £195,579:

▪ Salaries & staff costs	£74,323
▪ Rent/service charge	£89,150
▪ Telephone	£1,173
▪ Accountancy	£3,081
▪ Legal & professional	£13
▪ Repairs	£715
▪ Publicity	£735
▪ Depreciation	£3,050
▪ Insurance	£1,251
▪ Project delivery	£19,588
▪ Donations	£2,500

Reserves policy

UINCAP's reserves policy allows for up to £25,000 to be set aside, in order to meet any unexpected drop in income. Reserves cover at least 1 month running costs and can be spent on core running costs in the event that any regular funding is cut or to meet any unexpected emergency costs, such as urgent repairs. Trustees consider it sufficient to hold only 1 months' worth of costs in reserve as we are able to flex expenditure in accordance with any drop in income.

UINCAP International Union of Capoeira

Report of the trustees

For the year ended 28 February 2021

Despite the financial impact of Covid-19 on our activities and income, since the year end key funding from Lambeth Council has been extended to March 2023 to support on-going provision in the capoeira school and outreach work. Venue hire has returned, with several new hirers taking out long-term bookings, and principal hirers signing up for the next year. Two grants have been obtained for project-based work taking place between November 2021 and May 2022, and we have confirmed funding to continue holiday provision during the winter and summer holidays. The trustees are therefore satisfied that the charity remains a going concern.

Statement of responsibilities of the trustees

The trustees (who are also directors of the charity 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, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £5 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

UINCAP International Union of Capoeira

Report of the trustees

For the year ended 28 February 2021

Independent examiners

Godfrey Wilson Limited were re-appointed as independent examiners to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 29 November 2021 and signed on their behalf by



Sarah Moltoni - Trustee

Independent examiners' report

To the members of

UINCAP International Union of Capoeira

I report on the accounts of the charitable company for the year ended 28 February 2021, which are set out on pages 12 to 24.

Respective responsibilities of trustees and examiner

As the trustees of the charitable company (and also 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 charitable 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 charitable company's accounts as 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.

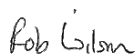
Independent examiner's statement

Godfrey Wilson Limited also provides payroll services to the charitable company. I confirm that as a member of the ICAEW I am subject to the FRC's Revised Ethical Standard 2016, which I have applied with respect to this engagement.

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

- (1) accounting records were not kept in respect of the charitable 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.



Date: 29 November 2021

Rob Wilson FCA
(Member of the ICAEW)

For and on behalf of:

GODFREY WILSON LIMITED

Chartered accountants and statutory auditors

5th Floor, Mariner House

62 Prince Street

Bristol

BS1 4QD

UINCAP International Union of Capoeira

Statement of financial activities *(incorporating an income and expenditure account)*

For the year ended 28 February 2021

	Note	Restricted £	Unrestricted £	2021 Total £	2020 Total £
Income from:					
Donations and legacies	3	34,470	56,675	91,145	21,949
Charitable activities	4	55,998	-	55,998	43,430
Other trading activities	5	-	76,009	76,009	158,300
Investments		-	7	7	54
Total income		<u>90,468</u>	<u>132,691</u>	<u>223,159</u>	<u>223,733</u>
Expenditure on:					
Raising funds		-	30,074	30,074	35,833
Charitable activities		<u>60,530</u>	<u>104,976</u>	<u>165,506</u>	<u>171,280</u>
Total expenditure	7	<u>60,530</u>	<u>135,049</u>	<u>195,579</u>	<u>207,113</u>
Net income / (expenditure)		29,938	(2,358)	27,580	16,620
Transfers between funds		<u>(3,775)</u>	<u>3,775</u>	<u>-</u>	<u>-</u>
Net movement in funds	8	26,163	1,417	27,580	16,620
Reconciliation of funds:					
Total funds brought forward		<u>3,775</u>	<u>28,452</u>	<u>32,227</u>	<u>15,607</u>
Total funds carried forward		<u><u>29,938</u></u>	<u><u>29,869</u></u>	<u><u>59,807</u></u>	<u><u>32,227</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 16 to the accounts.

UINCAP International Union of Capoeira

Balance sheet

As at 28 February 2021

	Note	£	2021 £	2020 £
Fixed assets				
Tangible assets	11		6,577	9,627
Current assets				
Debtors	12	9,600		2,700
Cash at bank and in hand		90,588		35,288
		100,188		37,988
Liabilities				
Creditors: amounts falling due within 1 year	13	(9,313)		(15,388)
Net current assets			90,875	22,600
Total assets less current liabilities			97,452	32,227
Creditors: amounts falling due after more than 1 year	14		(37,645)	-
Net assets	15		59,807	32,227
Funds	16			
Restricted funds			29,938	3,775
Unrestricted funds			29,869	28,452
Total charity funds			59,807	32,227

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the Company keeps proper accounting records which comply with section 386 of the Act; and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 29 November 2021 and signed on their behalf by



Sarah Moltoni - Trustee

UINCAP International Union of Capoeira

Notes to the financial statements

For the year ended 28 February 2021

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

UINCAP International Union of Capoeira 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 note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to future confirmed funding, budgets for 2021/22 and cash balances at the signing date. The COVID-19 pandemic has had a profound impact on the global economy, and has in turn affected the charity. The trustees have considered the impact of this issue on the charity's current and future financial position. The charity has taken out a government bounce back loan of £40,000, with repayments starting in October 2021. The charity has also had the ability to flex its costs throughout the pandemic and has obtained additional funding since the year end. The trustees therefore consider that the charity is a going concern for a period of at least 12 months from the date on which these financial statements are approved.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

e) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

f) Expenditure and irrecoverable VAT

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

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Notes to the financial statements

For the year ended 28 February 2021

g) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis:

Raising funds	30%
Charitable activities	70%

h) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Computer equipment	33% straight line
Berimbaus	20% straight line
Other instruments	33% straight line
Fixtures and fittings	20% straight line

Items of equipment are capitalised where the purchase price exceeds £500.

i) Debtors

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

j) Cash at bank and in hand

Cash at bank and cash 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.

k) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

l) Financial instruments

The charitable 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 recognised at amortised cost using the effective interest method.

m) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

UINCAP International Union of Capoeira

Notes to the financial statements

For the year ended 28 February 2021

m) Accounting estimates and key judgements (continued)

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described below.

Depreciation

As described in note 1h to the financial statements, depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life.

2. Prior period comparative: statement of financial activities

	Restricted £	Unrestricted £	2020 Total £
Income from:			
Donations and legacies	-	21,949	21,949
Charitable activities	43,430	-	43,430
Other trading activities	-	158,300	158,300
Investments	-	54	54
Total income	43,430	180,303	223,733
Expenditure on:			
Raising funds	-	35,833	35,833
Charitable activities	35,930	135,350	171,280
Total expenditure	35,930	171,183	207,113
Net income	7,500	9,120	16,620
Transfers between funds	(7,500)	7,500	-
Net movement in funds	-	16,620	16,620

UINCAP International Union of Capoeira

Notes to the financial statements

For the year ended 28 February 2021

3. Income from donations

	Restricted £	Unrestricted £	2021 Total £
City of London funding	34,470	21,825	56,295
National Lottery Community Fund	-	10,000	10,000
AMCM donation	-	11,000	11,000
Grants and donations < £10,000	-	13,850	13,850
Total income from donations	34,470	56,675	91,145

Prior period comparative:

	Restricted £	Unrestricted £	2020 Total £
AMCM donation	-	20,000	20,000
Grants and donations < £10,000	-	1,949	1,949
Total income from donations	-	21,949	21,949

4. Income from charitable activities

	Restricted £	Unrestricted £	2021 Total £
Grants > £5,000			
YLC Early Intervention Provision	37,200	-	37,200
Kitchen Social	10,460	-	10,460
Elevate	7,000	-	7,000
London Sport	1,338	-	1,338
Total income from charitable activities	55,998	-	55,998

Prior period comparative:

	Restricted £	Unrestricted £	2020 Total £
Grants > £5,000			
YLC Early Intervention Provision	32,123	-	32,123
YLC Summer Activity Programme	1,307	-	1,307
YLC CLIPS	7,500	-	305
Southwark	2,500	-	1,016
Total income from charitable activities	43,430	-	34,751

UINCAP International Union of Capoeira

Notes to the financial statements

For the year ended 28 February 2021

5. Income from other trading activities

	Restricted £	Unrestricted £	2021 Total £	2020 Total £
Venue hire	-	76,009	76,009	158,300

All of the income from other trading activities in the prior period was unrestricted.

6. Government grants

The charity receives government grants from the following organisations to fund running costs associated with capoeira provision in their centre, to fund staff costs for their summer school programme and to fund equipment and charitable activities for their Capoeira centre. There are no unfulfilled conditions or contingencies attached to these grants.

	2021 Total £	2020 Total £
Lambeth Borough Council	42,200	40,930
National Lottery Community Fund	10,000	-
City of London	56,295	-
Coronavirus Job Retention Scheme	8,563	-
Southward Borough Council	-	2,500
	117,058	43,430

UINCAP International Union of Capoeira

Notes to the financial statements

For the year ended 28 February 2021

7. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2021 Total £	Raising funds £	Charitable activities £	Support and governance costs £	2020 Total £
Rent and rates	-	-	89,150	89,150	-	-	90,609	90,609
Telephone/Internet	-	-	1,173	1,173	-	-	1,145	1,145
Wages and salaries (note 9)	-	73,993	-	73,993	-	88,028	-	88,028
Other staff costs	-	-	330	330	-	-	585	585
Accountancy	-	-	3,081	3,081	-	-	2,604	2,604
Publicity	735	-	-	735	2,949	-	-	2,949
Legal and professional fees	-	-	13	13	-	-	212	212
Donations	-	2,500	-	2,500	-	-	-	-
Project delivery	-	19,588	-	19,588	-	5,352	-	5,352
Repairs and renewals	-	-	715	715	-	-	11,219	11,219
Insurance	-	-	1,251	1,251	-	-	1,156	1,156
Depreciation	-	968	2,082	3,050	-	1,172	2,082	3,254
Sub-total	735	97,049	97,795	195,579	2,949	94,552	109,612	207,113
Allocation of support and governance costs	<u>29,339</u>	<u>68,457</u>	<u>(97,795)</u>	<u>-</u>	<u>32,884</u>	<u>76,728</u>	<u>(109,612)</u>	<u>-</u>
Total expenditure	<u>30,074</u>	<u>165,506</u>	<u>-</u>	<u>195,579</u>	<u>35,833</u>	<u>171,280</u>	<u>-</u>	<u>207,113</u>

Total governance costs were £2,520 (2020: £2,460)

UINCAP International Union of Capoeira

Notes to the financial statements

For the year ended 28 February 2021

8. Net movement in funds

This is stated after charging:

	2021 £	2020 £
Depreciation	3,050	3,254
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Independent examiners' remuneration:		
▪ Independent examination (including VAT)	2,520	2,460
▪ Other services (including VAT)	270	162
	<u>270</u>	<u>162</u>

9. Staff costs and numbers

Staff costs were as follows:

	2021 £	2020 £
Gross salaries	16,550	13,388
Employer's pension contributions	407	411
Freelance staff	57,036	74,229
	<u>73,993</u>	<u>88,028</u>

There was one member of staff employed by the charity during the year (2020: 1).

The key management personnel comprised the trustees. They did not receive any remuneration during the current year or prior year.

10. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

UINCAP International Union of Capoeira

Notes to the financial statements

For the year ended 28 February 2021

11. Tangible fixed assets

	Berimbaus and other instruments £	Computer equipment £	Fixtures and fittings £	Total £
Cost				
At 1 March 2020	5,975	2,158	10,409	18,542
Additions in year	-	-	-	-
At 28 February 2021	<u>5,975</u>	<u>2,158</u>	<u>10,409</u>	<u>18,542</u>
Depreciation				
At 1 March 2020	4,953	1,880	2,082	8,915
Charge for the year	<u>690</u>	<u>278</u>	<u>2,082</u>	<u>3,050</u>
At 28 February 2021	<u>5,643</u>	<u>2,158</u>	<u>4,164</u>	<u>11,965</u>
Net book value				
At 28 February 2021	<u>332</u>	<u>-</u>	<u>6,245</u>	<u>6,577</u>
At 29 February 2020	<u>1,022</u>	<u>278</u>	<u>8,327</u>	<u>9,627</u>

12. Debtors

	2021 £	2020 £
Trade debtors	<u>9,600</u>	<u>2,700</u>

13. Creditors: amounts due within 1 year

	2021 £	2020 £
Bounce back loan	2,355	-
Trade creditors	3,965	-
Accruals	2,520	2,460
Other taxation and social security	473	492
Director's loan account	-	12,436
	<u>9,313</u>	<u>15,388</u>

UINCAP International Union of Capoeira

Notes to the financial statements

For the year ended 28 February 2021

14. Creditors: amounts due after 1 year

	2021 £	2020 £
Bounce back loan	37,645	-

Loans comprise an unsecured bounce back loan received from Santander, to help mitigate the effects of Covid-19 on the organisation. Interest is payable at a rate of 2.5% from November 2021.

15. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	6,577	6,577
Current assets	29,938	70,250	100,188
Current liabilities	-	(9,313)	(9,313)
Non-current liabilities	-	(37,645)	(37,645)
Net assets at 28 February 2021	29,938	29,869	59,807
Prior year comparative			
	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	9,627	9,627
Current assets	3,775	34,213	37,988
Current liabilities	-	(15,388)	(15,388)
Net assets at 29 February 2020	3,775	28,452	32,227

UINCAP International Union of Capoeira

Notes to the financial statements

For the year ended 28 February 2021

16. Movements in funds

	At 1 March 2020 £	Income £	Expenditure £	Transfers between funds £	At 28 February 2021 £
Restricted funds					
Lambeth FF&E	3,775	-	-	(3,775)	-
YLC Early Intervention Provision	-	37,200	(37,200)	-	-
Mayor's Fund Kitchen Social	-	10,460	(10,460)	-	-
City of London Creative					
Kennington	-	34,470	(5,870)	-	28,600
London Sport	-	1,338	-	-	1,338
Elevate	-	7,000	(7,000)	-	-
Total restricted funds	3,775	90,468	(60,530)	(3,775)	29,938
 General funds	 28,452	 132,691	 (135,049)	 3,775	 29,869
Total unrestricted funds	28,452	132,691	(135,049)	3,775	29,869
Total funds	32,227	223,159	(195,579)	-	59,807

Prior year comparative

	At 1 March 2019 £	Income £	Expenditure £	Transfers between funds £	At 29 February 2020 £
Restricted funds					
Lambeth FF&E	3,775	-	-	-	3,775
YLC Early Intervention Provision	-	32,123	(32,123)	-	-
YLC Summer Activity Programme	-	1,307	(1,307)	-	-
YLC CLIPS	-	7,500	-	(7,500)	-
Southwark	-	2,500	(2,500)	-	-
Total restricted funds	3,775	43,430	(35,930)	(7,500)	3,775
 General funds	 11,832	 180,303	 (171,183)	 7,500	 28,452
Total unrestricted funds	11,832	180,303	(171,183)	7,500	28,452
Total funds	15,607	223,733	(207,113)	-	32,227

UINCAP International Union of Capoeira

Notes to the financial statements

For the year ended 28 February 2021

Purposes of restricted funds

Lambeth FF&E	Grant to be used on capital items, equipment, fixtures/fittings for the Kennington Park Centre.
YLC Early Intervention Provision	Grant from the Young Lambeth Cooperative for general running costs associated with capoeira provision at the centre and outreach.
Mayor's Fund Kitchen Social	Grant to be used to cover staffing and associated costs to provide activities and food for children during the school holidays.
City of London Creative Kennington	Grant to cover staff costs, equipment, venue and admin costs to establish 3 new creative arts provision for 12 - 19 year olds.
London Sport	Grant to cover staff and equipment costs to establish 2 new satellite clubs targeting inactive 14-19 year olds.
Elevate	Grant to cover staff, admin and equipment costs to train young people in film and photography and devise and produce a short film on issues around identity and race and how it affects young people and their community.

17. Related party transactions

At the prior year end a balance of £12,436 was owed to a trustee, S Moltoni, relating to expenses incurred personally on behalf of the charity. No interest was charged on this loan. This has been fully repaid during 2021.

The charity collaborated on a number of projects with Oxygen Arts during the period, a CIC with 2 directors in common with UINCAP. £12,870 (2020: £nil) was paid to the CIC. There were no amounts outstanding at the year end.