

UNITED NATIONS ASSOCIATION - UK

Company Number: 07824306

Charity Number: 1146016



TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30 June 2023

Reference and Administrative Information

List of Trustees who were in Office throughout this reporting period:

Baroness Anelay of St Johns (Chair)	
Nimisha Agarwal	
Oluwatobi Aigbogun	Appointed 29 March 2023
Christina Bache	Appointed 28 June 2023
Andrew Boakes	Resigned 28 June 2023
Colombe Cahen-Salvador	Appointed 28 June 2023
Frances Chambers (Honorary Treasurer)	
Dorothea Christiana	
Marissa Conway (CEO)	
Tim Jarman	Appointed 14 December 2023
Arash Nassouri	Appointed 28 June 2023
Amna Nazir	Appointed 28 June 2023
Angela Seay	Resigned 14 December 2022
Pamela Shearing	Appointed 28 June 2023
Asher Simpson	Resigned 28 September 2022
Dali Ten Hove	Appointed 29 March 2023
Shamima Yasmine	

Officers of UNA-UK

Chair	Baroness Anelay of St Johns	
Honorary Treasurer	Frances Chambers	
Chief Executive Officer	Marissa Conway	
Company Secretary	Angie Pankhania, Chief Operations Officer	
Principal Offices and Registered Address:	3 Whitehall Court, London, SW1A 2EL	
Charity Registration Number:	1146016	
Auditors:	Knox Cropper LLP 65-68 Leadenhall Street London EC3A 2AD	
Investment Managers:	CCLA 85 Queen Victoria Street London EC4V 4ET	
Bankers:	Lloyds Bank Plc 39 Piccadilly Mayfair London W1V 0AA	HSBC Bank Plc 28 Borough High Street Southwark London SE1 1YB

Trustees' Annual Report

The Trustees, who are also directors of the Company for the purposes of the Companies Act, and trustees for charity law purposes, present their combined directors' report and annual report and financial statements for the charity for the year ended 30 June 2023.

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

The charity constitutes a public benefit entity as defined by FRS 102.

Constitution

The United Nations Association – UK (UNA-UK) is a company limited by guarantee (company registration number 7824306) and a registered charity (1146016).

The United Nations Association – UK was established as a company on 26 October 2011 and gained charitable status approval from the Charity Commission on 21 February 2012. The charity is governed by Articles of Association last amended on 20 October 2016.

UNA-UK has a related party relationship with the UNA Trust (charity number 256236) which is no longer active.

UNA-UK registered a new company, Suite 98 Limited, a wholly owned subsidiary, with Companies House on 17 May 2022.

UNA-UK owned 50% share of 98 Whitehall Court LLP (LLP), that owned the sub-lease for UNA-UK offices at 3 Whitehall Court, London SW1A 2EL. In July 2022 UNA-UK acquired the remaining 50% share of the LLP and transferred all assets of 98 Whitehall Court LLP (LLP) to Suite 98 Limited also in July 2022. 98 Whitehall Court LLP is no longer active.

Public Benefit

The Board has considered the guidance published by the Charity Commission and concluded that the charity's core activities as described in the following pages, satisfactorily address the principles of public benefit and demonstrate that the charity has fulfilled the public benefit requirement under section 17 of the Charities Act 2011.

Vision

A global community connected in its pursuit of equality, sustainability, and peace.

Mission

To build movements for systemic transformation at the UN; and to advocate for UK action for global cooperation.

Our Values

- **Boldness.** *Creative, constructive, disruptive. We do what it takes to speak truth to power.*
- **Accountability.** *Decisions that affect us all should not be taken behind closed doors. We practice self-reflection, expect transparency, and challenge inequality.*
- **Intersectionality.** *We recognise the interconnected nature of oppression and challenge the structures that drive injustice.*
- **Solidarity.** *We find power in community around the world and amplify the work of grassroots changemakers.*

Trustees' Annual Report

Charity Objects

UNA-UK is the UK's leading source of independent information and analysis on the UN, and a UK-wide grassroots movement.

UNA-UK believes that effective international institutions and systems are essential if we are to build a safer, fairer and more sustainable world. We advocate support for UN programmes that further this objective, and seek to build public knowledge of, and participation in, its initiatives.

We pursue this by:

- Connecting people to the work and values of the UN
- Influencing decision-makers and opinion-shapers to support UN goals
- Explaining how the UN works and what it can realistically achieve
- Stimulating debate and action on how to make the UN more effective
- Equipping our members and supporters to further all of these aims

UNA-UK has a network of members and supporters, and autonomous local member, school and university groups throughout the UK.

UNA-UK's objects are as follows:

- The prevention and relief of poverty, hunger and distress and the relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage
- The advancement of human rights, conflict resolution and reconciliation and the promotion of religious or racial harmony or equality and diversity
- The raising of awareness of human rights issues and securing the enforcement of human rights law
- The advancement of the study of and research into international problems and institutions with a view to the education of the public and the dissemination of the results of such study and research for the purpose of assisting such relief as aforesaid
- The advancement of environmental protection improvement and sustainable development
- The promotion of volunteering and good citizenship
- The support generally, within the powers hereby conferred, of the work of the United Nations or of any of its related associate agencies insofar as such work promotes all or any of the objects mentioned in any of the above.

Programme activities and impact 2022-2023

The 2022-2023 year marked another iteration of change for UNA-UK. With a new CEO joining in April 2022 and a new board chair in post from June 2022, the change in leadership marked a change in strategic direction.

During this time, a new strategy was developed and workshopped to reflect the ever changing global landscape that UNA-UK operates in. Whilst this was underway, the 2021-2022 Strategic Plan out strategy was used to guide the charity's work, focusing on three broad programmes:

- **The UN we need** – through research and campaigns, we will generate momentum to make our global institutions more able to achieve this vision, as well as more open, inclusive and accountable to the people they serve
- **The UK's role** – through advocacy and engagement, we will encourage our country to lead by example, making the case for global solidarity and cooperation, at home and abroad, and backing it up with concrete actions
- **The future we want** – through outreach and communications, we will engage people in the UK and beyond in building a better future for all, and empower them to address the challenges we face

Trustees' Annual Report

This is the second year we have measured impact using the Transformational Index - a tool developed in 2019 and 2020 through team workshops led by a leading consultant specialising in charity monitoring, evaluation and learning. The Transformational Index is widely used by not-for-profit organisations and our Index has been tailored to report on progress towards UNA-UK's Strategic Plan. The Index is structured by five measures which, taken together, represent a proxy for our impact and progress towards our mission: (1) diversity (2) wins board (3) active supporters, (4) campaign milestones and (5) reflection and adaptation. UNA-UK's full Transformational Index methodology, which explains how and why we chose these 5 measures, can be found [here](#).

This report looks at the policy and campaign impact we have had across our programme of work bringing in elements of our five Transformational Index measures to demonstrate our impact and approach.

The UN we need

Through research and campaigns, we will generate momentum to make our global institutions more able to achieve this vision, as well as more open, inclusive and accountable to the people they serve.

<p>Workstream: Ukraine/Russia conflict</p> <p>Overall objective: Support for multilateralism and the UN Charter</p>
<p><u>Activities and impact</u></p> <p>As the war in Ukraine entered into its second year, UNA-UK looked for ways to support UN and civil society activity on Ukraine. We continued engaging on the veto initiative, a General Assembly mechanism to raise the political cost of P5 states wielding a veto in the Security Council. We published a statement on the grain deal to draw attention to the significant diplomatic agreement and critically important step in alleviating catastrophic global food shortages. We linked up Ukrainian civil society organisations with New York contacts to ensure they had a wide and supportive global network through which to conduct their advocacy.</p>
<p>Workstream: Post UN75 follow-up process</p> <p>Overall objective: A transformative follow-up process to the UN's 75th anniversary declaration that will bring us closer to the UN we need</p>
<p>This year marked the culmination of our Global Challenges Foundation funded work. The main body of work was a non-public report written by UNA-UK advisor Sam Daws which focused on precedence for Secretary General reform. The language was well received by the Secretary General's office as well as with other diplomats. The principles of this report were echoed in our wider public-facing work, including in our strategic advice and advocacy support to C4UN regarding the Summit of the Future. We attended closed-door consultations with the High Level Advisory Board and supported on the Global People's Forum. One of our staff wrote an article for a C4UN paper series on feminist approaches to Our common Agenda and spoke on a panel about her piece at CSW.</p> <p>Specifically, our campaigning for a civil society champion was promoted to the High Level Advisory Board and at the Global People's Forum. Though this particular campaign aim has been met with pushback, there was some level of traction within the High Level Advisory Board and people within the UN who were briefed by our staff championed this ask.</p> <p>Lastly, CIVICUS's State of Civil Society report featured our campaign asks as part of their top proposals and one of our staff members spoke at the launch event.</p>
<p>Workstream: Merit-based UN appointments:</p> <p>Overall objective: Transparent, inclusive recruitment processes for top UN jobs and progress on other 1 for 7 Billion priorities (including single term, multiple candidates and civil society inclusion)</p>
<p>This year UNA-UK in partnership with PassBlue and funded by the Open Society Foundation launched the Blue Smoke campaign for transparency around senior appointments at the UN.</p> <p>Progress was made on three issues that Blue Smoke has raised. First, UN member states broke new ground by addressing the issue of transparency in campaign financing. An Assembly resolution invites future candidates to "voluntarily disclose any funding sources." This new convention could reveal which candidates are the best funded, where their money's coming from and if there are conflicts of interest between funding sources and their planned policy programme. Second, there is a strong call encouraging states to bear in mind the unbroken chain of male Secretaries-General when nominating candidates for the</p>

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next term, 2027-2031. Lastly, states have added a request for a written update *“with details on the process for appointing and electing each of the executive heads.”* This means that rather than Blue Smoke having to piece together hearsay and rumour, for the first time the Secretary-General may be compelled to explain how the UN leader decides whom to appoint.

Workstream: Climate action, sustainable development and global health

Overall objective: The adoption of a global new deal including pathways for a just transition to zero carbon and environmental protection.

As we have no dedicated funding to work on climate action as its own campaign, we built the issue into our current campaigns, including as a thematic element in Blue Smoke. We provide commentary on climate governance issues on occasion, and one of our staff members spoke at the UNDP's Don't Choose Extinction London launch.

The UK's role

Through advocacy and engagement, we will encourage our country to lead by example, making the case for global solidarity and cooperation, at home and abroad, and backing it up with concrete actions.

Workstream: Campaign to Stop Killer Robots

Overall objective: The UK Government supports the creation of such a treaty, participates in its negotiation and subsequently joins it.

With funding from the Joseph Rowntree Charitable Trust and the global Campaign to Stop Killer Robots, we were able to increase our work on lethal autonomous weapons by engaging our university network and successfully seeing the creation of the UK House of Lords Special Committee on AI in Weapons Systems. The UK Campaign to Stop Killer Robots, whose coordinator is hosted by UNA-UK, published a new report about role of UK universities in the development of autonomous weapons systems and with UNA-UK's support built a new website for the UK campaign.

Workstream: Nuclear disarmament

Overall objective: The UK Government adopts a constructive and cooperative approach to the TPNW and its supporters

With ongoing funding from JRCT and the Marmot Charitable UNA-UK continued to raise awareness about the harm caused by the UK's tests in Kiribati in the context of new opportunities for recognition and remediation, given Kiribati's role as a state party to the TPNW. Following the publication of the 'Addressing British nuclear tests in Kiribati: a new opportunity for victim assistance + environmental remediation' briefing, UNA-UK raised awareness about the recommendations made within the briefing to the public and to policymakers.

Workstream: A principled, multilateral UK that supports the UN

Overall objective: The development of a UK strategy for strengthening the UN backed by a feminist, ethical foreign policy

UNA-UK hosted APPG events focused on the Universal Periodic Review and the UK's human rights record, drawing the attention of Parliamentarians to areas of improvement. We provided real time critical analysis that went semi-viral regarding the Illegal Migration Bill which focused on the dissonance between national action and international commitments. We worked with the Atrocity Prevention Working Group on the UK's National Plan for Atrocity Prevention, and gave oral evidence to the international Development Committee on the topic of arms control. We also submitted evidence for the Integrated Review Refresh as well as worked with our partner organisation GAPS on establishing a new UK working group on Feminist Foreign Policy, speaking to the press and at events about the issue. Lastly, in alignment with the Blue Smoke Campaign, we called for commitments to Secretary General selection reform as well as issues surrounding ringfencing of senior level appointments at the UN, specifically calling on the UK to take a stance on these issues.

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Workstream: UN peacekeeping Overall objective: Increased UK support for UN peacekeeping. More effective, people-centred peace operations
<p>We delivered a successful UN Peacekeepers Day conference in partnership with RUSI and UNA Westminster which featured the Special Representative Nicholas Haysom, Head of the United Nations Mission in South Sudan and other prominent speakers. The associated ceremony included in which over 80 states, a UK minister and a large contingent of British peacekeepers, which helped to ensure that peacekeeping retains a prominent and respected place within the UK's political and foreign policy ecosystem.</p>
Workstream: Arms exports Overall objective: The UK reviews and strengthens its export controls mechanisms and implements them promptly
<p>Without dedicated funding we built on the previous year's work on the Integrated Review. UNA-UK continued its partnership with Rethinking Security and was involved with drafting a submission of evidence to Parliament.</p>

The future we want

Through outreach and communications, we will engage people in the UK and beyond in building a better future for all, and empower them to address the challenges we face.

Outreach and engagement with the public Overall objective: Provide opportunities for young people, community groups and the British public to learn about UN issues, engage with UN initiatives and support priorities such as poverty alleviation and environmental protection
<p>We have provided the following opportunities for youth and community engagement:</p> <ul style="list-style-type: none"> Continued engagement with university students or recent graduates on our campaign to ban lethal autonomous weapons. The ability to feed into the Blue Smoke tip line and draw awareness to any senior appointments that needed further spotlighting. The chance to engage on detailed and specific areas of UN related activity with field-relevant experts. This included the in-depth policy sessions of our annual Peacekeepers Day conference, in which discounted tickets for students and youth were available. Regular virtual meetings with our network of UNA Groups across the country, providing an opportunity for our members and supporters to engage and provide feedback on the work of UNA-UK and to share best practice and success stories of the work and campaigns UNA Groups across the UK have been involved in Our staff also took part in a large number of international events and travelled to further our partnership and campaign aims, including a trip to New York to meet with our current funders and current partners ahead of re-generating the 1 for 8 Billion Campaign.
Communications and media Overall objective: Create information and educational materials and provide accurate information on UN issues through media engagement
<p>We created a number of information and educational materials during the year to ensure that the public - including those offline - were informed about key UN and UK activities on issues such as pandemic response and climate change. This included:</p> <ul style="list-style-type: none"> Briefings and updates on the schedule and priorities for the UN General Assembly, the details of Our Common Agenda, and on inclusive multilateralism. Briefings and updates on foreign policy, defence policy, development aid and budget, and human rights. Analysis on global civil society access to the UN and continued communications on the impact of UK nuclear testing in Kiribati. Resources to support our university groups and campaigns on killer robots, nuclear disarmament and a UN civil society champion. Opinion pieces from staff members in media outlets, quotes to journalists, and citations of our work in articles and reports from other NGOs. Positive high-level feedback from UN officials and diplomats about Blue Smoke. <p>Throughout the year, UNA-UK's media work has contributed to public and expert understanding of the UK's role at the UN, the value of multilateral cooperation, and the ongoing importance of UK support for the UN.</p>

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Organisational Integrity and Growth

In line with our strategic objectives we have continued to work internally and collaboratively in a way that upholds the values of the Universal Declaration of Human Rights. We have done so by ensuring our organisation, networks, events and publications reflect diversity in all its forms and champion lesser-heard voices.

We haven't participated in any all-male panels while engaging in public events, and have continued to walk the talk on inclusion and diversity as well as championing the voices of civil society in Low and Middle Income Countries.

As a learning organisation we place importance on building in time to reflect on progress and adapt our operations based on quantitative and qualitative data. The ongoing reporting through the Transformational Index allows us to continue to collect robust data on our actions towards these commitments.

Walking the talk: greening UNA-UK

We continued our commitment to making our office greener and our processes more sustainable. We have transitioned to a paperless office and licencees and UNA-UK staff are encouraged to only print when absolutely necessary and to unsubscribe from printed mail communications. Most of our events were hybrid and so reduced transport emissions by cutting rail, air and car travel.

We have also fully transitioned to a hybrid working model, with one mandatory day in office, which reduces unnecessary journeys and limits the services that require the use of polluting vehicles for deliveries or collections to our office.

As we have done for several years now, the Sir Brian Urquhart Award did not come in the form of a trophy, but as donations to the [Eden Reforestation Projects](#).

Walking the talk: inclusion

UNA-UK reflects and actively promotes inclusion and diversity in all aspects of its work.

The Sir Brian Urquhart Award was awarded to Clare Short, a trailblazing women politician. UNA-UK also underwent an extensive board recruitment process to bring our trustee number to 14, which is full capacity. Diversity of expertise, lived experience, and social categories were at the forefront of this process.

Walking the talk: compassion

UNA-UK leads by example in creating forward-looking, compassionate and flexible working practices.

The four day work week was codified into UNA-UK policy, as was a clear and transparent Remuneration Policy to ensure staff pay and benefits were outlined clearly and against industry-wide benchmarks. We also introduced an annual Wellbeing Stipend and designed a Mental Health Action Plan for any employee experiencing mental health issues.

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Plans for 2023-24

The new 2023-2025 Strategic Plan is in place. With strategic objectives broadly organised into two categories: 1. The impact we want to have, focusing on our programmatic objectives, and 2. How we achieve impact, focusing on organizational efficiency.

The Impact We Want to Have: Programme Objectives

UNA-UK has a long legacy of high impact work and a reputation of excellence within UN and foreign policy circles. The strategic objectives found here will refine our focus and scope of work to ensure coherence and further excellence:

1. Increase the impact of UNA-UK's work.
2. Clarify & revitalise relationships with the wider UNA-UK community.

UNA-UK has a proud legacy of grassroots engagement and UK mobilisation. In order to reach new demographics, including young people roughly defined as 35 and under, the following objectives are set out so that this strategic period is focused on clarifying and revitalising UNA-UK's approach to grassroots engagement.

How We Achieve Impact: Organisational Objectives

In order to achieve the above, the following internally focused objectives are set in order to ensure UNA-UK is a sustainable and efficient organisation with sufficient resources to carry out its charitable mission:

3. Improve UNA-UK branding and communications.
4. Improve organisational effectiveness to better deliver on campaign, policy, and outreach work.
5. Develop organisational culture to align UNA-UK with its mission, vision, and values and to ensure staff are supported by UNA-UK.
6. Improve financial sustainability so UNA-UK can successfully achieve its above objectives.

Each strategic objective is broken down into SMART goals, which will be used to track progress.

Governance and Management

Decision Making

The governance and decision-making of the charity rests with the Board of Directors/Trustees; these are the charity's key management personnel and include the Chief Executive Officer (job title changed from Executive Director). No other trustees received any remuneration for their services.

The Chief Executive Officer's remuneration policy is stipulated in UNA-UK's Articles. The Chief Executive Officer's remuneration is recommended by the Finance & Governance Committee and approved by the UNA-UK Board. She is also a Trustee and Director of UNA-UK.

The Board meets four times a year. It is made up of the Chair, elected by the Board; the Honorary Treasurer; two Trustees elected by members of UNA-UK; one Trustee representing UNA-UK's biennial Conference, the Chief Executive Officer and up to eight further Trustees recruited for their skills and expertise.

New trustees are given a copy of 'UNA-UK Trustee induction pack' which includes an overview of their legal obligations as a trustee together with a copy of UNA-UK's Articles of Association and Code of Conduct.

The Board was supported in its work by the Finance and Governance Committee (F&GC). The F&GC provided oversight of the finance and governance of UNA-UK including setting staff pay and conditions, risk management processes, internal controls, the integrity of financial statements and the external audit process. The Chair of the committee is the honorary treasurer and a full member of the Board. A minimum of 50% of the Committee members are also members of the UNA-UK Board.

A second sub-committee, the Conference Committee, focuses solely on the organisation of a biennial UNA-UK Conference. The Chair of the Conference Committee is also a member of the Board.

Day-to-day operation has been delegated to the staff of UNA-UK, through the Chief Executive Officer. The Chief Executive Officer is a full member of the Board and attends both Board meetings and other sub-committee meetings and provides feedback on performance in pursuit of the charity's objectives. The Chair provides supervision and guidance to the Chief Executive Officer and the Chief Operations Officer.

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Pro bono legal support

The Trustees and staff of UNA-UK continue to be immensely grateful for the pro bono legal support received from Baker McKenzie during the year and in previous years. In line with the SORP, the contribution of pro bono legal advice, which we would otherwise have had to purchase during this year of transition for the Charity, amounted to an estimated £75k (2022 £219k). This amount is included within the financial statements as a donation and a corresponding amount is included in expenditure. We cannot thank Baker McKenzie enough for their valuable support.

Planning

The charity continued to pursue the overall objectives of the charity as set out in the charity's 2022-2024 strategic plan. The Executive's work is derived from the strategic plan and Board priorities. The Charity uses Transformational Index (TI) as a tool to report on the charity's progress towards its Strategic Plan. The measures were developed in workshops with the staff team led by a leading consultant specialising in charity monitoring, evaluation and learning.

The TI measures are designed to give comparable data which will chronicle progress over the course of our Strategic Plan, with scope to refine and adapt as opportunities arise and campaign priorities change, for example, when new funding is secured. The TI report builds on the previous system of reporting on Key Performance Indicators (KPIs). TI reporting includes both qualitative and quantitative information not previously captured by KPIs. TI reporting provides us with tools to report impact more stridently and with greater precision, including measures to increase the organisation's inclusivity and engage a more diverse audience over time.

Risk Management

Risk management is the responsibility of the Board, supported by the Finance and Governance Committee. Strategic and operational risks are regularly reviewed by the Committee as presented by the Executive. Each risk identified is managed through a risk map. Where possible the risks are managed by ensuring adequate internal controls are in place to mitigate and reduce risks where possible and these are reviewed and assessed regularly to establish if any further actions can be taken.

The risk map covers areas such as Reputation, Operational Delivery, Fundraising, People, Governance and IT. For the last few years, the Trustees have assessed the most significant risks to be associated with income generation, in particular the risk of having limited resources or not being able to replace funding to sustain current levels of activity. Contingency plans have been developed in the event the Charity is unable to secure sufficient income to sustain its current level of activity. The charity has secured sufficient unrestricted income to fund its current strategy period.

Strategic and operational risks are reviewed at each F&GC meeting to ensure where possible action is taken to mitigate any risks identified. However, the nature of some of these risks, in particular reputational risks associated with the UN, means that majority of these risks are outside the control of the charity. The Trustees believe adequate controls are in place to manage operational risks identified to date.

Risks relating to current global and economic environment

As part of the organisation's risk management, risks related to the pandemic on all aspects of the charity's operations were added to the charity's risk register. The charity's drive towards a paperless office helped the charity transition to remote working relatively seamlessly. All staff have successfully been working remotely. Following consultations with the staff and the Finance and Governance Committee and to safeguard the charity's staff and protect their well-being, the charity reviewed and updated its staff benefits and remuneration policy which now includes 4-day working week with a mandatory team day in the office once a week. A combination of successful fundraising, prudent financial management and legacies means the charity's 2022-2024 strategy is fully funded. Current financial risk assessment indicates that there is a risk that the charity will not be able to maintain all its income streams at current levels, however this has been taken into consideration when preparing budgets and cashflows for the following year.

In addition to the above, the full impact of current global and economic crisis due to inflation and the Ukraine/Russia crisis is still unknown. It is therefore not currently possible to evaluate all the potential implications for the charity's activities, funders, suppliers and the wider economy. Estimates used in the financial statements, particularly with respect to the value of listed investments (see note 10) are subject to a greater degree of uncertainty and volatility.

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Going Concern

As set out in the accounting policies under "going concern", the trustees have considered the impact of the current economic environment and have concluded that despite these challenges and although there may be some negative consequences, the charity has sufficient reserves to continue preparing its Financial Statements on the going concern basis.

Financial Review

Income

Total income during 2022-23 was £1,549,213 (2021-22: £597,301), which came from the following sources:

- £1,311,638 (2021-22: £201,175) from grants of which £501,638 (2021-22: £201,175) were restricted
- £74,701 (2021-22: £218,607) gift in kind for legal services
- £53,886 (2021-22: £66,443) from membership subscriptions and donations
- £73,786 (2021-22: £70,997) from Suite 98 Ltd/98 Whitehall Court LLP and Investment Income
- £30,681 (2021-22: £28,004) from interest and dividend income from investments
- £0 (2021-22: £1,000) from legacies
- £4,521 (2021-22: £10,475) other income, £3,721 (2021-22: £2,828) income from events

Expenditure

Total expenditure for 2022-23 was £791,931 (2021-22: £703,441), of which 90%, £709,568 (2021-22: 97%, £688,614) was used on charitable activities. There are three broad strands to the charitable activities of UNA-UK, namely work towards a safer, fairer and more sustainable world; provision of information; and educational activities.

Investments

The UNA-UK investment portfolio is invested in CCLA Investments Limited's COIF Charity Ethical Investment Fund. The Fund is managed in accordance with the policy set by the Fund's Board and CCLA's response to the UK Stewardship Code. The Fund's aim is to provide a long-term total return comprising growth in capital and distributions. The Fund's policy is to actively manage a diversified portfolio of assets designed to help protect both present and future beneficiaries from the effects of inflation. The Fund has an emphasis on equities, but will also include property, bonds and other asset classes. The Fund has a wide range of ethical restrictions advised by an ethical advisory group that assists in the development of the Fund's client-driven ethical investment policy.

Investments Performance

The Fund achieved a total return after expenses of 5.51%* over 1 year. Equities in the portfolio have performed very well over this period, rising over 13% in GBP terms. However, as interest rates have risen, asset values in the alternative and property sectors have declined such as renewable energy assets and REIT's. This compares with a return of -2.93% on the previous year.

The trustees are satisfied that the investment aims above have been met. The trustees are hopeful that the performance objective of their investment policy to generate a total return of at least inflation (CPI) plus 3% over the medium term, as income or capital appreciation will continue to be achieved in the coming years, but recognise that achieving the objective may be challenging against a backdrop of possible increases in interest rates and while stock markets remain potentially volatile in current geopolitical circumstances.

Reserves Policy

Reserves at 30 June 2023 were £2,715,035 (2022: £1,684,571) of which £158,169 (2022: £4,570) were unspent restricted grants, £411,660 (2022: £431,001) relates to John Bright Endowment, £1,574,603 (2022: £550,000) represents long term fixed asset investment in Suite 98 Ltd (UNA-UK office premises), and £9,500 (2022: £9,500) in other designated funds - leaving £561,103 (2022: £689,500) in unrestricted general funds at the year-end.

The Trustees have reviewed risks during the year in developing the charity's reserves policy, which is retaining sufficient unrestricted general funds to meet as a minimum six months of the charity's staff costs, currently estimated to be £250,000 (2022: £240,000). As at 30 June 2023, the charity had £561,103 (2022: £689,500) in unrestricted general reserves equivalent to 13 (2022:17) months staff costs. Excess over the reserves policy will help fund UNA-UK's 2023-2025 strategy and has provided the charity with some financial stability over the next couple of years.

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Fundraising

We have been fortunate, considering the current funding environment which has proved very challenging in a number of areas, the charity managed to secure a total of £1,311,638 grant funding during the year. UNA-UK will continue to pursue other grant makers whilst also seeking to develop other sustainable income streams, which provide unrestricted core funding for the charity.

Like all of our work, our fundraising activities are grounded in the principles of the Universal Declaration of Human Rights and we aspire to best practice in terms of transparency. We fundraise solely for our work, using content for which we own the copyright and/or have received permission. Our fundraising materials overwhelmingly use images from our own events and campaigns, and quotes from our members and supporters. We are mindful of accessibility and diversity when producing these materials and work hard to ensure that our objectives and activities are portrayed accurately.

The bulk of these activities are carried out by UNA-UK staff team, from writing funding bids and appeals to processing donations and organising events, with Trustees providing practical support and guidance. We also seek informal advice from our members and supporters, for example, when crafting sensitive appeals such as legacy appeals.

We support staff training and development and have strict policies and processes in place to ensure that our activities comply with regulations as well as with our values as an organisation. The Board has advertised and recruited Trustees with particular skills, knowledge and experience in this area, and will continue to do so.

During the year 2%, £29,299 (2022: 3%, £14,827) of our income was spent on fundraising. We do not use professional fundraisers or commercial agents for our fundraising.

Our UNA groups fundraise for their activities, we have produced guidance documents to assist them in carrying out their activities in a fair, inclusive and transparent manner. These groups are legally and financially autonomous from UNA-UK, but they play a crucial role in furthering the charity's objectives in their local communities. To date, we have not received any fundraising complaints. Should this occur in the future, they would be handled using the same process as for any other complaints. The top-level process is set out in the charity's Articles, with further detail in organisational policies.

In terms of seeking donations from members of the public, this is overwhelmingly limited to email appeals to our existing members and supporters, save for the occasional appeal at UNA-UK public events and social media platforms. All members and supporters can opt out from receiving our approaches at any time. The charity never 'cold calls' anyone, nor do we engage in street fundraising.

As anyone can become a member or supporter of UNA-UK, it is likely that some people who could be described as vulnerable will receive communications from us. We strive to ensure that all of our communications are respectful and sensitive – nobody should ever feel under pressure to make a financial contribution to UNA-UK.

In light the increased financial hardship for many people in the UK, our Board took the decision to reduce membership categories to one category for all individuals and reduce the membership fee to an affordable amount at £10 for an annual subscription, thereby removing financial barriers to membership.

While the public element of our fundraising remains modest, we have not registered with the Fundraising Regulator, but plan to do so should our financial situation change. We already comply with the spirit of the Fundraising Promise.

Trustees' Annual Report

Statement of Trustees' Responsibilities

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

Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the affairs of the charitable company and of the income and expenditure of the charitable company for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charitable company will continue in operation.

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

Each of the Trustees confirm that:

- so far as the Trustee is aware, there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006. 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.

Approved by the Trustees on 20 September 2023 and signed on their behalf by:

Baroness Anelay of St Johns

Baroness Anelay of St Johns
Chair

Independent Auditor's report to the members of United Nations Association - UK

Opinion

We have audited the financial statements of United Nations Association - UK (the 'parent company') and its subsidiary ('the group') for the year ended 31 June 2023 which comprise the Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, the Consolidated Statement of Cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- ◆ give a true and fair view of the state of the group's and the parent company's affairs as at 30 June 2023 and of its income and expenditure for the year then ended;
- ◆ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ◆ have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report and financial statements. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

Opinions on other matters prescribed by the Companies Act 2006

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

- ◆ the information given in the trustees' report, which is also the directors' report for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- ◆ the trustees' report, which is also the directors' report for the purposes of company law, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and the parent company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

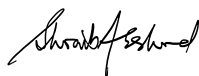
- We obtained an understanding of the legal and regulatory frameworks that are applicable to the charitable company and determined that the most significant are the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP 2019), in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) applicable to smaller entities, the Companies Act 2006.
- We understood how United Nations Association – UK is complying with those frameworks via communication with those charged with governance, together with the review of the group's and parent company's documented policies and procedures. United Nations Association – UK is required to comply with both company law and charity law and, based on our knowledge of its activities, we identified that the legal requirement to accurately account for restricted funds was of key significance.

- The audit team, which is experienced in the audit of charities, considered the charity's susceptibility to material misstatement and how fraud may occur. Our considerations included the risk of management override and allocation of costs to charitable activities and restricted funds.
- Our approach was to check that the income from grants, donations and investment returns were properly identified and accurately disclosed, that expenditure complied with the control procedures and was appropriately charged. We also reviewed major journal adjustments along with unusual transactions and considered the identification and disclosure of related party transactions.

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

Use of our report

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



Shoaib Arshad (Senior Statutory Auditor)

For and on behalf of:

Knox Cropper LLP

Chartered Accountants & Statutory Auditors

65 Leadenhall Street

London

EC3A 2AD

Date 13 October 2023

Statement of Financial Activities for the Year Ended 30 June 2023

Consolidated Incorporating and Income and Expenditure Account

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Group 2022-23	Unrestricted Funds	Restricted Funds	Endowment Funds	UNA-UK 2021-22
		£	£	£	£	£	£	£	£
INCOME									
Donations and Legacies	(2)	128,587	-	-	128,587	286,050	-	-	286,050
Income from Charitable Activities	(3)	814,521	501,638	-	1,316,159	10,475	201,775	-	212,250
Investment Income	(4)	59,328	-	-	59,328	99,001	-	-	99,001
Total Income - Charity UNA-UK		1,002,436	501,638	-	1,504,074	395,526	201,775	-	597,301
Subsidiary income	(4)	45,139	-	-	45,139	-	-	-	-
Total Income - Group		1,047,575	501,638	-	1,549,213	395,526	201,775	-	597,301
EXPENDITURE									
Raising funds	(5)	29,229	-	-	29,229	14,827	-	-	14,827
Charitable activities	(6)	342,188	348,039	19,341	709,568	385,847	292,306	10,461	688,614
Total Expenditure - Charity UNA-UK		371,417	348,039	19,341	738,797	400,674	292,306	10,461	703,441
Subsidiary expenditure	(6)	53,134	-	-	53,134	-	-	-	-
Total Expenditure - Group		424,551	348,039	19,341	791,931	400,674	292,306	10,461	703,441
Net (expenditure)/income before (losses)/gains on investments		623,024	153,599	(19,341)	757,282	(5,148)	(90,531)	(10,461)	(106,140)
Net unrealised (losses)/gains on Investments	(10)	13,700	-	9,482	23,182	(34,747)	-	(25,479)	(60,226)
Net Realised (losses)/gains on Investments	(10)	250,000	-	-	250,000	-	-	-	-
Transfers to/from unrestricted funds	(13)	9,482	-	(9,482)	-	(25,479)	-	25,479	-
Net (expenditure)/income and movement in funds		896,206	153,599	(19,341)	1,030,464	(65,374)	(90,531)	(10,461)	(166,366)
Reconciliation of Funds									
Funds Brought Forward		1,249,000	4,570	431,001	1,684,571	1,314,374	95,101	441,462	1,850,937
Funds carried forward		2,145,206	158,169	411,660	2,715,035	1,249,000	4,570	431,001	1,684,571

All income and expenditure during each financial year was in respect of continuing activities.

All recognised gains and losses are included in the above Statement of Financial Activities

Consolidated Balance Sheet as at 30 June 2023

	Note	30 June 2023		30 June 2022
		Charity UNA-UK	GROUP	Charity UNA-UK
		£	£	
<u>Fixed Assets</u>				
Tangible Fixed Assets	(10)	-	1,574,603	-
Fixed asset investments	(11)	1,006,447	1,006,447	1,533,265
Total Fixed Assets		1,006,447	2,581,050	1,533,265
<u>Current Assets</u>				
Debtors	(12)	6,162	10,524	52,406
Cash at Bank and in hand		130,832	171,160	120,963
<u>Creditors</u>				
Creditors amount falling due within one year	(13)	(43,557)	(47,699)	(22,063)
Net Current Assets		93,437	133,985	151,306
<u>Total Net Assets</u>		<u>1,099,884</u>	<u>2,715,035</u>	<u>1,684,571</u>
<u>The Funds of the Charity</u>				
Endowment	(14)	411,660	411,660	431,001
Restricted	(15)	158,169	158,169	4,570
Unrestricted Designated Funds	(16)	9,500	1,584,103	559,500
Unrestricted General Funds		520,555	561,103	689,500
<u>Total Charity Funds</u>		<u>1,099,884</u>	<u>2,715,035</u>	<u>1,684,571</u>

The notes on pages 19-30 form part of these financial statements.

The financial statements were approved by Trustees of UNA-UK at a meeting held on 20 September 2023 and were signed on their behalf by:

Baroness Anelay of St Johns

Baroness Anelay of St Johns
Chair



Frances Chambers
Honorary Treasurer

Companies House Registered Number: 07824306
Charity Commission Registered Number: 1146016

Statement of Cash Flows for the year ended 30 June 2023

		30 June 2023	30 June 2022
		£	£
Net cash provided by operating activities	A	1,069,516	(164,841)
Cash flows from investing activities	B	30,681	28,004
Change in Cash and cash equivalents in the year		1,100,197	(136,837)
Add cash and cash equivalents at beginning of the year	C	120,963	257,800
Less cash invested in fixed asset during the year		(1,050,000)	-
Cash and cash equivalents at end of the year		171,160	120,963

Table A		30 June 2023	30 June 2022
		£	£
<u>Cash flows (used in)/from operating activities</u>			
Net (expenditure)/income as per the Statement of Financial Activities		1,030,464	(166,366)
Adjustments for non-cash items:			
Dividends and interest income		(30,681)	(28,004)
Unrealised loss/(gain) on investments		(23,182)	60,226
(Increase)/Decrease in debtors		41,882	(40,255)
Increase/(Decrease) in creditors		25,636	9,558
Depreciation - Suite 98 Ltd		25,397	-
Net cash (used in)/provided by operating activities		1,069,516	(164,841)

Table B		30 June 2023	30 June 2022
		£	£
<u>Cash flows from investing activities</u>			
Dividend and Interest income		30,681	28,004
Net cash provided by investing activities		30,681	28,004

Table C		30 June 2023	30 June 2022
<u>Analysis of cash and cash equivalents</u>			
Cash at bank and in hand		171,160	120,963
Total cash and cash equivalents		171,160	120,963

No separate reconciliation of net debt has been prepared as there is no difference between the net cash (debt) of the charitable company and the cash and cash equivalents.

Notes to the Financial Statements

1. Accounting policies

(i) Basis of Accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these financial statements.

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

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements are presented in sterling and are rounded to the nearest pound.

Group financial statements

These financial statements consolidate the results of the Charity and its wholly-owned subsidiary, Suite 98 Limited, on a line by line basis. A separate Statement of Financial Activities for the Charity itself is not presented because the Charity has taken advantage of the exemptions afforded by the Companies Act 2006 and SORP 2019.

(ii) Going Concern

The Financial Statements are prepared on a going concern basis unless it is inappropriate to presume that the charity will continue in operation. The Trustees have approved the charity's budgets and projections to June 2025 and concluded that the charity has adequate resources to fund its activities for at least twelve months from the date of the signing of these financial statements.

The trustees acknowledge and recognise the potential impact of the COVID-19 pandemic and the wider economic situation due to the current inflation and the Ukraine/Russia crisis and have concluded that although there may be some negative consequences, due to wider uncertainty and economic impact with a likely reduction in income streams in future, such as donations, premises income and investment income, it is still appropriate for the charity to continue to prepare its financial statements on the going concern basis as the Charity's 2023-2025 Strategic Plan is fully funded, the trustees are confident that the charity has sufficient resources to meet its liabilities for the next 3-4 years.

(iii) Judgements and Estimates

In the opinion of the Trustees, judgements made that have a significant effect on the amounts recognised in the financial statements and any key assumptions or estimates used which might cause a material adjustment to the carrying amount of assets and liabilities within the next reporting period include:

- Estimating the useful economic lives of intangible fixed assets for the purpose of determining the annual amortisation charge;
- Valuing the investment in Suite 98 Ltd/98 Whitehall Court LLP;
- Valuing the gift in kind legal advice;
- Allocating support costs; and
- Impact from risk assessments relating to current wider economic crisis

(iv) Income recognition

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably and it is probable that the income will be received.

Income comprises membership subscriptions, donations, grants, legacies, investment income and other income.

Membership subscriptions and donations, received under Gift Aid or deed of covenant, are recognised when the charity has confirmation of both the amount and settlement date. In the event of donations pledged but not received, the amount is accrued for where the receipt is considered probable. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Gifts of professional services, if material, are recognised as income when:

- the charity has received the service,
- any conditions associated with the gift have been met and
- the economic receipt of the benefit can be measured reliably.

The value as a gift to the charity is the amount the charity would have paid to obtain the services; a corresponding amount is then recognised in expenditure for the same accounting period.

In accordance with the Charities SORP FRS 102 volunteer time is not recognised.

Legacies are included in the statement of financial activities when the charity is entitled to the legacy, the executors have established that there are sufficient surplus assets in the estate to pay the legacy, and any conditions attached to the legacy are within the control of the charity.

Entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor to the charity that a distribution will be made, or when a distribution is received from the estate.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably, and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, but the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title of the asset having being transferred to the charity.

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

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.

(v) Grants

Income from charitable activities includes any grant income received. This income may be classed as restricted or unrestricted dependent on any grant conditions attached to the income by the donor.

Grants for which the funder has agreed the charity's entitlement to income is based on satisfactory progress reports for the delivery of the agreed project/activities are treated as performance related grants and the income is recognised in accordance with the underlying activity as agreed with the funder.

Where there are no conditions attached to the grant, the income is credited to the statement of financial activities in the year in which the charity is entitled to the income in accordance with the with the funding agreement.

(vi) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. Expenditure comprises direct costs and support costs. All expenses, including support costs, are allocated or apportioned to the applicable expenditure headings. The classification between activities is as follows:

- Expenditure on raising funds includes all expenditure associated with raising funds for the charity. This includes investment management fees, staff costs associated with fundraising, and an allocation of support costs.
- Expenditure on charitable activities includes all costs associated with furthering the charitable purposes of the charity through the provision of its charitable activities. Such costs include direct staff costs, direct project costs and allocation of indirect support costs and overheads including governance costs.
- Staff time is used as a method of allocating indirect costs.
- All expenditure is stated inclusive of irrecoverable VAT.

(vii) Intangible Fixed assets

Intangible fixed assets are measured at cost less accumulated amortisation and any accumulated impairment losses. They are amortised at 33% per annum on a straight-line basis.

(viii) Investments

The investment in Suite 98 Limited, which is 100% owned by UNA-UK and holds the premises lease of UNA-UK offices is stated at purchase cost of £1.6m in July 2022 less depreciation over the life of the lease. The lease is due to expire in March 2026.

Listed investments are stated at market value at the balance sheet date. Gains and losses arising on revaluations and disposals during the year are recognised in the statement of financial activities.

(ix) Pension Benefits

The company contributes to eligible individuals' personal pension schemes which are independently administered using the salary sacrifice scheme. Pension costs are related to the salary paid and are charged to the accounts as they fall due. Contributions were made in respect of two directors (2021: one) during the year.

(x) Funds Structure

Expendable endowment funds represent those assets which the trustee have power to invest and which have been invested to generate investment income and capital gains. Income arising on expendable endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or which have been raised by the charity for particular purposes. The costs of raising and administering these funds are charged to each individual fund.

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the organisation's charitable purposes.

Designated funds are unrestricted funds that have been set aside by the Trustees for use on specific purposes. The Trustees may transfer them back if there is no longer a requirement for the expenditure to be made.

(xi) Operating leases

Operating lease costs are charged to the Statement of Financial Activities in the period for which they fall due.

(xii) Financial Instruments

UNA-UK 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 amortised cost using the effective interest method. Financial assets held at amortised cost comprise cash at bank and in hand, together with trade and other debtors. Financial liabilities held at amortised cost comprise trade creditors.

(xiii) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short-term highly liquid cash held in bank accounts or on deposit accounts with short term maturity of three months or less.

(xiv) Debtors and Prepayments

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

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

(xv) Creditors and Provisions

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 discounts due.

2. Income from donations and legacies

	Unrestricted	Restricted	30 June 2023	Unrestricted	Restricted	30 June 2022
	£	£	£	£	£	£
Membership Subscriptions	4,090	-	4,090	8,530	-	8,530
Gifts	74,701	-	74,701	218,607	-	218,607
Donations	45,229	-	45,229	54,040	-	54,040
Gift Aid	4,567	-	4,567	3,873	-	3,873
Legacies	-	-	-	1,000	-	1,000
	<u>128,587</u>	<u>-</u>	<u>128,587</u>	<u>286,050</u>	<u>-</u>	<u>286,050</u>

The unrestricted gifts include £75k (2022: £219k) pro bono legal support provided during the year. The corresponding expenditure is included within note 8.

3. Income from charitable activities

	Unrestricted	Restricted	30 June 2023	Unrestricted	Restricted	30 June 2022
	£	£	£	£	£	£
Grants						
UNA Trust	800,000	100,000	900,000	-	-	-
Open Society Foundations		257,865	257,865	-	-	-
Global Challenges Foundation	-	56,773	56,773	-	117,775	117,775
Campaign to Stop Killer Robots	-	-	-	-	12,633	12,633
Joseph Rowntree Charitable Trust (JRCT)	10,000	50,000	60,000	-	36,367	36,367
UN House Scotland (JRCT)	-	10,000	10,000	-	10,000	10,000
Marmot Trust	-	25,000	25,000	-	25,000	25,000
Other small grants	-	2,000	2,000	-	-	-
Income from Events	3,721	-	3,721	2,828	-	2,828
Other Income	800	-	800	7,647	-	7,647
	<u>814,521</u>	<u>501,638</u>	<u>1,316,159</u>	<u>10,475</u>	<u>201,775</u>	<u>212,250</u>

4. Income from investments

	Unrestricted	Restricted	30 June 2023	Unrestricted	Restricted	30 June 2022
	£	£	£	£	£	£
98 Whitehall Court LLP						
Interest on loan	5,500	-	5,500	22,000	-	22,000
Distribution of Profit	23,147	-	23,147	48,997	-	48,997
Interest and Dividend Income received during the year	30,681	-	30,681	28,004	-	28,004
Income - Charity UNA-UK	59,328	-	59,328	99,001	-	99,001
Subsidiary - Suite 98 Ltd	45,139	-	45,139	-	-	-
Income - Group	104,467	-	104,467	99,001	-	99,001

5. Expenditure on raising funds

	30 June 2023	30 June 2022
	£	£
Staff Costs	29,229	11,337
Allocated Fundraising costs	-	3,490
Total expenditure on raising fund	29,229	14,827

6. Analysis of the expenditure on charitable activities and raising funds

The expenditure on charitable activities is after allocation of general overheads. Direct costs and the allocation of support costs including the bases used for allocation are shown below.

	Allocation of Overheads					Allocation of Overheads				
	Direct Costs	Staff Costs	Office Overheads	Governance	30 June 2023	Direct Costs	Staff Costs	Office Overheads	Governance	30 June 2022
	£	£	£	£	£	£	£	£	£	£
Charitable Activities										
Global Citizens	24,582	173,713	8,851	38,063	245,209	1,350	106,998	1,812	70,672	180,832
Global Solutions	101,987	152,707	13,659	58,239	326,592	62,662	173,202	3,287	153,051	392,202
Global Leadership	21,648	96,831	3,611	15,677	137,767	38,229	47,302	921	29,128	115,580
Total Charitable Activities	148,217	423,251	26,121	111,979	709,568	102,241	327,502	6,020	252,851	688,614
Expenditure on raising funds	-	29,229			29,229	-	11,337	3,490	-	14,827
Total - Charity UNA-UK	148,217	452,480	26,121	111,979	738,797	102,241	338,839	9,510	252,851	703,441
Subsidiary - Suite 98 Ltd	-	-	53,134	-	53,134	-	-	-	-	-
Total - Group	148,217	452,480	79,255	111,979	791,931	102,241	338,839	9,510	252,851	703,441
Method of allocation	Direct	Staff time				Direct	Staff time			

7. Net (expenditure)/income and movement in funds

The following amounts have been charged to the statement of financial activities:

	30 June 2023	30 June 2022
	£	£
Audit Fees	7,860	6,870
Staff Costs (note 9)	474,324	362,089
	482,184	368,959

8. Governance Costs

	30 June 2023	30 June 2022
	£	£
Insurances	1,626	1,432
Professional charges	74,788	218,655
Audit fees	7,860	6,870
Subscriptions	5,273	2,223
Staff costs	21,844	23,250
Premises and office costs	588	421
	<u>111,979</u>	<u>252,851</u>

Professional charges includes unrestricted expenses of £75k (2022: £219k) pro bono legal support provided during the year.

9. Analysis of Staff Costs

The following table analyses the staff costs of UNA-UK.

	30 June 2023	30 June 2022
<u>Staff numbers</u>		
Average staff	9.8	8.2
<u>Staff Costs</u>	£	£
Salary costs	403,563	307,432
National Insurance Contributor	36,554	32,038
Pension Contributions	28,601	17,516
Other staff related expenditure	5,606	5,103
	<u>474,324</u>	<u>362,089</u>

Two employees (2022: 1) received remuneration (excluding employer pension contributions) of more than £60,000 (2022: £60,000).

The key management personnel of the charity in charge of directing, controlling, running and operating the charity on a day-to-day basis comprise the Trustees, the Chief Executive Officer and the Chief Operations Officer. The total remuneration (including taxable benefits and employer pension contributions and employer's national insurance contributions) of the key management personnel for the year was £156,974 (2022: £141,670).

During the year UNA-UK continued to benefit from a number of volunteers, mainly across its network of UNA Groups. The length of the volunteering period varies amongst UNA Groups. Volunteers are unpaid and may receive daily travel and lunch allowance depending on the policy of individual UNA Groups.

10. Tangible Fixed Assets

The parent charity does not have any fixed assets. Sub-lease for UNA-UK offices at 3 Whitehall Court, London SW1A 2EL are the property assets for Suite 98 Limited, a wholly owned subsidiary, and represent the group assets (see note 11).

	Property	Total
	£	£
Cost		
At 1 July 2022	-	-
Transfer from Joint Venture	800,000	800,000
Additions	800,000	800,000
Disposals	-	-
At 30 June 2023	1,600,000	1,600,000
Depreciation		
At 1 July 2022	-	-
Charge for the year	25,397	25,397
W/back on Disposals	-	-
At 30 June 2023	25,397	25,397
Net Book Value		
At 30 June 2022	-	-
At 30 June 2023	1,574,603	1,574,603

11. Fixed Asset Investments

	30 June 2023	30 June 2023	30 June 2022
	Charity UNA-UK	GROUP	Charity UNA-UK
	£	£	£
Investment in Joint Venture	-	-	550,000
Investment in Subsidiary	1	-	-
Listed investments	1,006,447	1,006,447	743,491
	<u>1,006,448</u>	<u>1,006,447</u>	<u>1,293,491</u>

11.a Investment in Joint Venture

In November 2014 UNA-UK entered into an equal partnership with an individual not related to UNA Trust or UNA-UK and formed 98 Whitehall Court LLP (incorporated in England & Wales). UNA-UK and the individual loaned £550,000 each to the LLP to enable the LLP to purchase the lease on the property 3 Whitehall Court, London SW1A 2EL for £1,100,000.

	30 June 2023	30 June 2022
	Charity UNA-UK	Charity UNA-UK
	£	£
98 Whitehall Court LLP		
Balance brought forward	550,000	550,000
Share in the gain on disposal of property asset	250,000	-
Disposal of the joint venture interest	(800,000)	-
	-	550,000

The disposal of the joint venture interest for 98 Whitehall Court LLP arose as a result of the acquisition of the share held in this property from the other party to the joint venture (see notes 10 and 11.b)

11.b Investment in a Subsidiary

The charity registered a new company, Suite 98 Limited, with Companies House on 17 May 2022. In July 2022 UNA-UK purchased the remaining 50% share in 98 Whitehall Court LLP and transferred its main asset, premises lease for UNA-UK offices to Suite 98 Ltd. Suite 98 Limited is 100% owned by UNA-UK.

	30 June 2023	30 June 2022
Summary Financial Statements	Charity UNA-UK	Charity UNA-UK
Suite 98 Limited		
Turnover	45,139	-
Other income	23,144	-
Trading expenditure (see below)	(53,133)	-
	15,150	-
Interest income	-	-
Gift aid donations to Charity	-	-
Profit in the year	15,150	-
Tangible fixed assets	1,574,603	-
Current assets	44,689	-
	1,619,292	-
Liabilities	(1,604,141)	-
	15,151	-
Share capital	1	-
Other reserves	15,150	-
Capital and reserves	15,151	-

11.c Listed Investments

Listed investment are the units acquired in COIF Investment Fund held by CCLA Investment Limited.

	30 June 2023	30 June 2023	30 June 2022
	Charity UNA-UK	GROUP	Charity UNA-UK
	£	£	£
Market value			
At 1 July	983,265	983,265	743,491
Gains / (losses) on investments	23,182	23,182	(60,226)
Additions	-	-	300,000
Disposals	-	-	-
			-
At 30 June	1,006,447	1,006,447	983,265
Historical cost	900,000	900,000	900,000

12. Debtors

	30 June 2023	30 June 2023	30 June 2022
	Charity UNA-UK	GROUP	Charity UNA-UK
	£	£	£
<u>Amounts falling due within one year</u>			
Prepayments	2,639	2,639	2,375
Trade debtors	3,523	7,885	40,031
Other debtors	-	-	10,000
	6,162	10,524	52,406

13. Creditors

	30 June 2023	30 June 2023	30 June 2022
	Charity UNA-UK	GROUP	Charity UNA-UK
	£	£	£
<u>Amounts falling due within one year</u>			
Accruals	19,389	19,389	6,870
Payroll creditors	16,642	16,642	4,103
Trade creditors	7,526	10,233	11,090
Other Creditors	-	1,435	-
	43,557	47,699	22,063

14. Endowment Fund

The John Bright Appeal Fund was set up as a restricted fund by UNA Trust following a public appeal launched on 29 February 1988. On 3rd May 1991 the target capital required of £300k was reached and in consultation with the Charity Commission the funds raised were classed as a permanent John Bright Appeal Endowment.

In June 2012, UNA Trust received permission from the Charity Commission to spend the grant without replacement under section 282 of the Charities Act 2011.

On 27 January 2015 UNA Trust transferred the endowment funds to UNA-UK.

The transfer of funds from the endowment to unrestricted funds is the unrecognised loss on investments relating to the endowment funds invested with CCLA as at 30 June 2023.

15. Restricted Funds

	30 June 2021	Income	Expenditure	30 June 2022	Income	Expenditure	30 June 2023
	£	£	£	£	£	£	£
UNA-UK Conferences	17,916	-	(9,971)	7,945	-	(6,000)	1,945
Brighton & Hove Branch	1,625	-	-	1,625	-	-	1,625
Open Society Foundations	-	-	-	-	257,865	(206,293)	51,572
Joseph Rowntree Charitable Trust	10,138	36,367	(46,505)	-	50,000	(40,869)	9,131
UN House Scotland	-	10,000	(10,000)	-	10,000	(10,000)	-
Marmot Trust	-	25,000	(25,000)	-	25,000	(18,752)	6,248
Global Challenges Foundation	60,520	117,775	(178,295)	-	56,773	(56,773)	-
Campaign to Stop Killer Robots	4,902	12,633	(17,535)	-	-	-	-
Small Grants	-	-	-	-	2,000	(2,000)	-
MacKeith Legacy	-	-	(5,000)	(5,000)	100,000	(7,352)	87,648
	<u>95,101</u>	<u>201,775</u>	<u>(292,306)</u>	<u>4,570</u>	<u>501,638</u>	<u>(348,039)</u>	<u>158,169</u>

Fund Objectives

UNA-UK Conferences: funds held by UNA-UK for future UNA-UK members Conferences.

Brighton & Hove Branch: to support the activities of the branch

Open Society Foundations to support UN Reform and Transparency with UN Appointments

Joseph Rowntree Charitable Trust (JRCT): to support Arms Control work

UNA House Scotland: to support Arms Control work

Marmot Trust: to support Arms Control work

Global Challenges Foundation: to support UNA-UK's global governance work - "Together First" campaign

Campaign to Stop Killer Robots: to support UNA-UK's work on Killer Robots

MacKeith Legacy: £120,000 left to UNA Trust with £80,000 restricted to UNA-UK's activities for diversity and inclusion and £20,000 to support local projects in Bangladesh to advance women's rights and education. £100,000 legacy was received during the year. £5,000 was advanced to a local project in Bangladesh in the prior year.

16. Designated Funds

	30 June 2021	New Designations	Utilisation	30 June 2022	New Designations	Utilisation	30 June 2023
	£	£	£	£	£	£	£
Investment in 98 Whitehall Court LLP	550,000	-	-	550,000	-	(550,000)	-
Suite 98 Limited	-	-	-	-	1,600,000	(25,397)	1,574,603
Margaret Collins Legacy	9,500	-	-	9,500	-	-	9,500
	<u>559,500</u>	<u>-</u>	<u>-</u>	<u>559,500</u>	<u>1,600,000</u>	<u>(575,397)</u>	<u>1,584,103</u>

Investment in Suited 98 Limited/98 Whitehall Court LLP: Share of long-term investment in property lease at Suite 98, 3 Whitehall Court, London. Funds are not available for day to day operations of the charity.

Margaret Collins Legacy was left to Southampton UNA and is held by UNA-UK on their behalf.

17. Analysis of net assets between funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total Funds 2022 £
Fixed Asset Investment	1,574,603	-	-	1,574,603	550,000	-	-	550,000
Investments	570,603	24,184	411,660	1,006,447	552,264	-	431,001	983,265
Net Current Assets	-	133,985	-	133,985	146,736	4,570	-	151,306
Total Net Assets	2,145,206	158,169	411,660	2,715,035	1,249,000	4,570	431,001	1,684,571

18. Related parties

UNA-UK has a related party relationship with the UNA Trust (charity number 256236). The Chair of UNA-UK is also a trustee of the UNA Trust. The UNA Trust is no longer active. UNA-UK received a donation of £ (2022: £ Nil) from the UNA Trust. There were no amounts owed to or from the UNA Trust as at 30 June 2023 or 30 June 2022.

UNA-UK owns 100% share of Suite 98 Limited, that owns the sub-lease for UNA-UK offices at 3 Whitehall Court, London SW1A 2EL (note 10 above). At the year end the Suite 98 Ltd owed £13 to UNA-UK, this is included in other debtors (note 11).

UNA-UK Trustees donated a total of £80 (2022: £210) to the charity during the year.

19. Trustee Remuneration and Expenses

The Trustees have delegated the following scrutiny and authorisation of staff remuneration to the Finance & Governance Committee:

- Scrutinising and authorising changes to the organisation's remuneration structure
- Reviewing and authorising annual pay increases for all staff including the Chief Executive Officer and the Chief Operations Officer

The remuneration of the Chief Executive Officer (who is also a trustee) is stipulated in UNA-UK's Articles. The Chief Executive Officer received remuneration of £68,819 (2022: £38,741) and pension contributions of £ 4,304 (2022: £3,874) were paid by the charity for her role as Chief Executive Officer. No other trustee received any remuneration for their services. During the year ended 30 June 2023, No Trustee (2022: Nil) claimed for the cost of their travel.