

UNITED NATIONS ASSOCIATION - UK

Company Number: 07824306

Charity Number: 1146016



ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30 June 2024

Reference and Administrative Information

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

Baroness Anelay of St Johns (Chair)	Resigned 29 March 2024
Nimisha Agarwal	
Oluwatobi Aigbogun	
Christina Bache	Resigned 20 May 2024
Colombe Cahen-Salvador	Resigned 29 April 2024
Frances Chambers (Interim Chair)	
Dorothea Christiana	
Marissa Conway (CEO)	Resigned 17 July 2024
Tim Jarman	
Arash Nassouri	
Amna Nazir	
Pamela Shearing	
Carol Shutkever	Appointed 29 April 2024
Dali Ten Hove	
Shamima Yasmine	

Officers of UNA-UK

Chair	Baroness Anelay of St Johns - Resigned 28 March 2024	
Interim Chair	Frances Chambers – Appointed 29 April 2024	
Chief Executive Officer	Marissa Conway to 17 July 2024	
Interim CEO	Angie Pankhania– Appointed 17 July 2024	
Company Secretary	Angie Pankhania, Chief Operating 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 2024.

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 owns 100% of Suite 98 Limited that owns the sub-lease for UNA-UK offices at 3 Whitehall Court, London SW1A 2EL having acquired the remaining 50% share of the LLP in July 2022 and transferred all assets of 98 Whitehall Court LLP to Suite 98 Limited 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 2023-2024

The 2023-2024 year presented another period of change for the organisation with a significant change in personnel, with longstanding and senior staff members departing, including the Chair of the Board and the Head of Campaigns, as well as key junior staff moving on, including key administrative and communications staff.

A new 2023 - 2025 strategy was approved with the aim of guiding the programmes and growth of the organisation. This document updated the core vision, mission and values of the Charity.

In 2019-2020 UNA-UK with support from consultants specialising in charity monitoring, evaluation and learning developed the Transformational Index, which is widely used by not-for-profit organisations. This tool was developed to help us monitor our progress towards UNA-UK's Strategic Plan. This is the third year we have measured our impacts using the Transformational Index which uses five measures which, taken together demonstrate our impact and progress towards our mission: (1) diversity (2) wins board (3) active supporters, (4) campaign milestones and (5) reflection and adaptation. The Transformation Index is updated in real-time and a quarterly report presented and reviewed at every Finance and Governance Committee and Board meetings.

Trustees' Annual Report

Programmes:

Workstream: Merit Based Appointments

Objective: Transparent, inclusive recruitment processes for top UN jobs and progress on other 1 for 8 Billion priorities (including single term, multiple candidates and civil society inclusion).

We have made good progress with our ongoing campaign to improve the transparency and accountability of senior appointment processes at the UN. Our Blue Smoke campaign continues to go from strength to strength: our monthly newsletter published in partnership with Passblue continues to serve as the visible calling card for our wider programme of work, striking a chord with a large swathe of the UN and UN-watching community and winning us allies throughout the system. As evidenced in the TI report we continue to receive testimonies from diplomats and other stakeholders that our coverage and expert analysis is useful and well regarded.

Ahead of the zero draft of the Pact for the Future we worked with states to submit language, as well as making our own direct submissions to the co-facilitators. We are confident this contributed to the inclusion in the Zero Draft of Paragraph 118 "We stress the need for the selection and appointment process of the Secretary-General and other executive heads to be guided by the principles of transparency and inclusiveness". Crucially, this establishes Blue Smoke's area of policy focus as part of the turf of Pact negotiations. We worked to try to strengthen and informally heard from four states spanning three UN regions that they will be supporting Blue Smoke's language suggestions during the ongoing Pact for the Future negotiations. Three of these states are in the ACT group and Blue Smoke's language was adopted as a common position for the 28-state group.

We led a focused campaign to ensure that the appointment of the next head of the UN's Office for the Coordination of Humanitarian Affairs (OCHA) is meritocratic. This role is of particular significance to UNA-UK and Blue Smoke given it is one of the top jobs at the UN "ringfenced" for a member of the P5, in this case the UK. We published [a timely statement](#) on the UNA-UK website; coordinated an [advocacy letter](#) to the UN Secretary-General with over 60 high-level signatories; covered the appointment in the Blue Smoke [newsletter](#); designed media materials widely circulated on Blue Smoke's newly launched social media Instagram and [LinkedIn](#); wrote an [op-ed](#) for Devex; and produced a private briefing for then foreign secretary David Lammy urging Labour to back merit-based appointments while also privately engaging with advisors and member states.

As part of this year's work on Blue Smoke, we have continued to help reinvigorate the nascent 1 for 8 Billion campaign. We have continued to support the coordination of an informal network of supporters for the campaign, as well as providing support for the development of key campaign materials, including campaign structure and funding proposal, as well as onboarding initial members of the new steering committee. On the occasion of UN CSW in March we supported the dissemination of an [open letter](#) calling for member states to appoint a woman Secretary-General.

Trustees' Annual Report

Work stream: Campaign to Stop Killer Robots

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

The Campaign to Stop Killer Robots UK appointed Andrew Bailey as the new coordinator in April. He brings extensive experience from working with coalitions and the UK Parliament, along with a solid grasp of UN operations. With the new coordinator the coalition collectively developed a values policy and a statement policy. The coalition addressed an open letter to the Secretary of State for Defence regarding the UN Secretary General's report on Autonomous Weapons Systems. On its website, the group published an article about the Seoul summit for the second ministerial conference on AI safety, which notably did not cover AI weaponry. Several members of the UK campaign attended "Humanity at the Crossroads," a high-level meeting on autonomous weapons organised by the Austrian government. This event, the largest of its kind outside the United Nations, drew 144 states and over 1,000 participants. The attendees engaged in two days of panel discussions featuring state officials, civil society, industry, and academia. The coalition has arranged an in-person strategy day looking at priorities, activities, and key events in the short and mid-term. The CSKR has been invited by its existing grantee JRCT, to apply for an extension of the grant for 18 months in December 2024.

Work stream: Nuclear Disarmament

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

UNA-UK has been working on developing a new programme building on previous anti-nuclear work looking at Britain's relationship with nuclear testing working with the new political environment and will be applying for grant funding for the programme in July 2024.

UNA-UK has a strong track record working on the legacy of Britain's nuclear testing. Through our former programme we released reports with leading international academics, partnered with a field-researcher to understand and publish perspectives of those who have suffered from Britain's nuclear testing first hand, worked closely with diplomats at the UN to help shape the TPNW's programme of work and built strong links with parliamentarians willing to pursue this issue, several of whom remain MPs. We also connected Kiribati civil society with UK civil society to advocate for the UK to change its approach. We made good progress in creating a network of experts in the UK who we can discuss nuclear issues with and whom signed a UNA-UK letter to the government urging them to attend 2MSP, at the end of 2023. UNA-UK wrote questions that MP Bell Ribeiro-Addy asked the government, and although the responses were disappointing, we were able to augment the attention to this issue across parliament, which is something we hope to build on going forward.

In the new stream of work, we will mobilise our relationships with leading international academics, sympathetic MPs and Kiribati survivors to bring this issue to the attention of the Labour Government. Central to this will be ensuring that the perspectives of survivors be brought directly to the attention of MPs and Ministers through meetings, parliamentary questions and advocacy letters. To support this we will undertake a series of joint initiatives with young civil society leaders from the UK and Kiribati, geared towards advocating for the UK to attend the upcoming meeting of the TPNW, scheduled for March of 2025 in New York. Furthermore, UNA-UK will partner with experts to comb through the national archives, the Atomic Weapons Establishment archives at Aldermaston and use FOI requests to publish a list of the documents that the Kiribati Government, civil society and the international scientific community are currently denied access to. By raising awareness to

Trustees' Annual Report

this injustice we will mobilise pressure on the UK Government to stop impeding work on environmental remediation and victim assistance and transition to a more constructive relationship with work taking place under the TPNW.

Work stream: Parliament

Objective: To encourage support for the UN and multilateralism among UK lawmakers

UNA-UK continued to work as Secretariat of the United Nations All Party Parliamentary Group. Through this group, we work closely with other APPGs such as the All-Party Parliamentary Human Rights Group and the APPG on the Global Goals on co-hosting events in parliament. In March, the UN APPG hosted a briefing by the UK Permanent Representative to the UN in New York, Dame Barbara Woodward who addressed members of the group and other parliamentarians in attendance about the UK's involvement at the UN and spoke of the many issues and challenges currently facing the UN and the international community.

In the run up to the election we created a [UNA-UK general election strategy](#) which includes an analysis of the manifestos of all parties which have an MP (to be loaded onto the website) and a statement from UNA-UK about our UN/Foreign policy focused recommendations for the next government. We created a 'welcome' email ready to contact each new MP informing them about our work and an offer to meet face to face and will continue to build on our relationships in Parliament.

Work stream: Communications and events

Objective: Host informative and expert event, publish expert, educational materials and provide accurate information on UN issues through media engagement

UNA-UK, together with the [Royal United Services Institute \(RUSI\)](#) and [United Nations Association - Westminster Branch](#), held its annual Peacekeepers Day Conference and Ceremony. The Conference had a high attendance, selling out well before the date, and involved engaging discussions from world leading speakers. Topics covered included women in peacekeeping, support for peacekeepers, UNFICYP at 60 years and effective communication methods. The memorial ceremony was also well attended, with representatives of over 80 Embassies from across London laying wreaths in memory of fallen peacekeepers. At the start of [Refugee Week](#) UNA-UK co-hosted a breakfast briefing with [International Organization for Migration](#) (IOM) looking at the work of IOM's vital [The Missing Migrants Project](#).

Blue Smoke commentary has been picked up to or been platformed by multiple media outlets, including Blue Smoke [namechecked](#) in Devex's UNGA coverage, [analysis on a female SG via CNN](#), [opportunities presented by SOTF via Devex](#). And we launched social media channels on LinkedIn and Instagram.

Trustees' Annual Report

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 have actively taken step not to participate 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.

Plans for 2024-2025

Following changes in personnel and leadership, next year will be an opportunity to learn and refocus on the strategic aims of the organisation.

Given the current economic climate, fundraising remains a challenge for the Charity. We plan to further develop our fundraising strategy to provide a clearer direction and focus for our programmes and activities. Over the next year we will build detailed plans for all our activities across policy, campaigns and communication. Our aim is to develop a new strategic plan that will help us make progress towards all our activities being fully resourced.

Policy: we will capitalise on the arrival of a record number of new MPs to become the go to sources of expert analysis and information for parliamentarians. We will deliver a programme of work that recalibrates UNA-UK's aims for the future of UK foreign policy.

Campaigns: we will continue to deliver our funded campaigns, seeking renewals where possible and/or seek new grants to continue our existing campaigns such as UN reform work and expanding our programmes when new opportunities and funding is available.

Communications: we plan to review how we use our communications tools such as our website and social media platforms to improve and establish consistent and effective external communications. We will refresh our digital communications strategy to ensure that we are able to effectively improve our offer and ensure our communications channels are mutually reinforcing, relevant and reliable assets that support our aims.

Trustees' Annual Report

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 receive 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 Charity and Marissa Conway (CEO and Trustee) agreed on 17 July 2024 that the CEO's employment contract will be terminated on 19 January 2025. Marissa Conway also resigned as Trustee and Director of UNA-UK on 17 July 2024. The UNA-UK Board has agreed for the CEO to take a period of leave prior to taking maternity leave, which will commence on 27 October 2024 (or earlier if her baby is born before this date). The CEO will be paid her normal salary to 27 October in accordance with her employment contract, she will then be paid maternity pay in accordance with charity's maternity leave policy, thereafter statutory maternity pay until her contract is terminated on 19 January 2025.

The outcome of an external HR audit has provided the organisation with invaluable feedback on how to further strengthen our governance and people management. The Board has established a Governance Working Group to take recommended actions forward over the next 12 months, with a focus on enhancing Board effectiveness and ensuring that the charity's governance policies and procedures are appropriate.

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 Operating Officer.

Trustees' Annual Report

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 £106k (2023 £75k). 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.

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

A combination of successful fundraising, prudent financial management and legacies means the charity's 2023-2025 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.

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.

Trustees' Annual Report

Financial Review

Income

Total income during 2023-24 was £1,027,695 (2022-23: £1,549,213), which came from the following sources:

- £ 624,393 (2022-23: £1,311,638) from grants of which £359,492 (2022-23: £501,638) were restricted
- £161,975 (2022-23: £0) from legacies
- £105,861 (2022-23: £74,701) gift in kind for legal services
- £42,899 (2022-23: £53,886) from membership subscriptions and donations
- £53,526 (2022-23: £45,139) from investment income from Suite 98 Ltd
- £29,743 (2022-23: £30,681) from interest and dividend income from investments
- £4,263 (2022-23: £3,721) income from events and £72 (2022-23: £800) other income

Expenditure

Total expenditure for 2023-24 was £ 865,796 (2022-23: £791,931), of which 88%, £764,263 (2022-23: 90%, £709,568) was used on charitable activities. There are three broad strands to the charitable activities of UNA-UK, for 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 set by the COIF Board following client consultation and an 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 12.59% over 1 year. Equities in the portfolio have driven performance but returns have been concentrated into a small number of stocks and sectors such as technology, This compares with a return of 5.51% 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 and income or capital appreciation will continue to be achieved in the coming years.

Reserves Policy

Reserves at 30 June 2024 were £2,967,758 (2023: £2,715,035) of which £176,013 (2023: £158,169) were unspent restricted grants, £ 400,601 (2023: £411,660) relates to John Bright Endowment, £1,549,206 (2023: £1,574,603) represents long term fixed asset investment in Suite 98 Ltd (UNA-UK office premises), and £9,500 (2023: £9,500) in other designated funds - leaving £832,438 (2023: £561,103) 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 £222,000 (2023: £250,000). As at 30 June 2024, the charity had £832,438 (2023: £561,103) in unrestricted general reserves equivalent to 44 months (2023:13) 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.

Trustees' Annual Report

Fundraising

We have been fortunate, considering the current funding environment which has proved very challenging over a number of years, the charity managed to secure a total of £625k 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 4%, £42,194 (2023: 2%, £29,299) 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.

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 of 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 8 October 2024 and signed on their behalf by:



Frances Chambers
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 30 June 2024 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 2024 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 28 October 2024

Statement of Financial Activities for the Year Ended 30 June 2024

Consolidated Incorporating and Income and Expenditure Account

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Group 2023-24	Unrestricted Funds	Restricted Funds	Endowment Funds	UNA-UK 2022-23
		£	£	£	£	£	£	£	£
INCOME									
Donations and Legacies	(2)	315,599	-	-	315,599	128,587	-	-	128,587
Income from Charitable Activities	(3)	269,335	359,492	-	628,827	814,521	501,638	-	1,316,159
Investment Income	(4)	29,743	-	-	29,743	59,328	-	-	59,328
Total Income - Charity UNA-UK		614,677	359,492	-	974,169	1,002,436	501,638	-	1,504,074
Investment in Subsidiary	(4)	53,526	-	-	53,526	45,139	-	-	45,139
Total Income - Group		668,203	359,492	-	1,027,695	1,047,575	501,638	-	1,549,213
EXPENDITURE									
Raising funds	(5)	42,194	-	-	42,194	29,229	-	-	29,229
Charitable activities	(6)	411,556	341,648	11,059	764,263	342,188	348,039	19,341	709,568
Total Expenditure - Charity UNA-UK		453,750	341,648	11,059	806,457	371,417	348,039	19,341	738,797
Investment in Subsidiary	(6)	59,139	-	-	59,139	53,134	-	-	53,134
Total Expenditure - Group		512,889	341,648	11,059	865,596	424,551	348,039	19,341	791,931
Net (expenditure)/income before (losses)/gains on investments		155,314	17,844	(11,059)	162,099	623,024	153,599	(19,341)	757,282
Net unrealised (losses)/gains on Investments	(10)	53,806	-	37,067	90,873	13,700	-	9,482	23,182
Net Realised (losses)/gains on Investments	(10)	(249)	-	-	(249)	250,000	-	-	250,000
Transfers to/from unrestricted funds	(13)	37,067	-	(37,067)	-	9,482	-	(9,482)	-
Net (expenditure)/income and movement in funds		245,938	17,844	(11,059)	252,723	896,206	153,599	(19,341)	1,030,464
Reconciliation of Funds									
Funds Brought Forward		2,145,206	158,169	411,660	2,715,035	1,249,000	4,570	431,001	1,684,571
Funds carried forward		2,391,144	176,013	400,601	2,967,758	2,145,206	158,169	411,660	2,715,035

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 2024

	Note	30 June 2024		30 June 2023	
		Charity UNA-UK	GROUP	Charity UNA-UK	GROUP
		£	£		£
Fixed Assets					
Tangible Fixed Assets		-	1,549,206		1,574,603
Fixed asset investments	(10)	1,047,071	1,047,071	1,006,447	1,006,447
Total Fixed Assets		1,047,071	2,596,277	1,006,447	2,581,050
Current Assets					
Debtors	(11)	1,068	6,098	6,162	10,524
Cash at Bank and in hand		370,758	420,516	130,832	171,160
Creditors					
Creditors amount falling due within one year	(12)	(54,330)	(55,133)	(43,557)	(47,699)
Net Current Assets		317,496	371,481	93,437	133,985
Total Net Assets		1,364,567	2,967,758	1,099,884	2,715,035
The Funds of the Charity					
Endowment	(13)	400,601	400,601	411,660	411,660
Restricted	(14)	176,013	176,013	158,169	158,169
Unrestricted Designated Funds	(15)	9,500	1,558,706	9,500	1,584,103
Unrestricted General Funds		778,453	832,438	520,555	561,103
Total Charity Funds		1,364,567	2,967,758	1,099,884	2,715,035

The notes on pages 19-29 form part of these financial statements.

The financial statements were approved by Trustees of UNA-UK at a meeting held on 8 October 2024 and were signed on their behalf by:

Frances Chambers
Chair

Carol Shutkever
Chair Finance & Governance Committee

Statement of Cash Flows for the year ended 30 June 2024

		30 June 2024	30 June 2023
		£	£
Net cash provided by operating activities	A	193,966	1,069,516
Cash flows from investing activities	B	29,743	30,681
Change in Cash and cash equivalents in the year		223,710	1,100,197
Add cash and cash equivalents at beginning of the year	C	171,160	120,963
Less cash invested in fixed asset during the year		-	(1,050,000)
Cash and cash equivalents at end of the year		394,870	171,160

Table A		30 June 2024	30 June 2023
		£	£
<u>Cash flows (used in)/from operating activities</u>			
Net (expenditure)/income as per the Statement of Financial Activities		243,528	1,030,464
Adjustments for non-cash items:			
Dividends and interest income		(29,743)	(30,681)
Sale of investments		50,000	-
Unrealised loss/(gain) on investments		(90,873)	(23,182)
(Increase)/Decrease in debtors		4,426	41,882
Increase/(Decrease) in creditors		16,629	25,636
Depreciation - Suite 98 Ltd		-	25,397
Net cash (used in)/provided by operating activities		193,966	1,069,516

Table B		30 June 2024	30 June 2023
		£	£
<u>Cash flows from investing activities</u>			
Dividend and Interest income		29,743	30,681
Net cash provided by investing activities		29,743	30,681

Table C		30 June 2024	30 June 2023
<u>Analysis of cash and cash equivalents</u>			
Cash at bank and in hand		420,516	171,160
Total cash and cash equivalents		420,516	171,160

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;
- 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 2086.

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 one directors (2023 : 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 2024	Unrestricted	Restricted	30 June 2023
	£	£	£	£	£	£
Membership Subscriptions	5,600	-	5,600	4,090	-	4,090
Donations	37,299	-	37,299	45,229	-	45,229
Gift Aid	4,864	-	4,864	4,567	-	4,567
Gifts	105,861	-	105,861	74,701	-	74,701
Legacies	161,975	-	161,975	-	-	-
	315,599	-	315,599	128,587	-	128,587

The unrestricted gifts include £106k (2023: £75k) 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 2024	Unrestricted	Restricted	30 June 2023
	£	£	£	£	£	£
Grants						
UNA Trust	265,000	-	265,000	800,000	100,000	900,000
Open Society Foundations	-	294,460	294,460	-	257,865	257,865
Global Challenges Foundation	-	-	-	-	56,773	56,773
Campaign to Stop Killer Robots	-	3,032	3,032	-	-	-
Joseph Rowntree Charitable Trust (JRCT)	-	50,000	50,000	10,000	50,000	60,000
UN House Scotland (JRCT)	-	10,000	10,000	-	10,000	10,000
Marmot Trust	-	-	-	-	25,000	25,000
Other small grants	-	2,000	2,000	-	2,000	2,000
Income from Events	4,263	-	4,263	3,721	-	3,721
Other Income	72	-	72	800	-	800
	269,335	359,492	628,827	814,521	501,638	1,316,159

4. Income from investments

	Unrestricted	Restricted	30 June 2024	Unrestricted	Restricted	30 June 2023
	£	£	£	£	£	£
98 Whitehall Court LLP						
Interest on loan	-	-	-	5,500	-	5,500
Distribution of Profit	-	-	-	23,147	-	23,147
Interest and Dividend Income received during the year	29,743	-	29,743	30,681	-	30,681
Income - Charity UNA-UK	29,743	-	29,743	59,328	-	59,328
Subsidiary - Suite 98 Ltd	53,526	-	53,526	45,139	-	45,139
Income - Group	83,269	-	83,269	104,467	-	104,467

5. Expenditure on raising funds

	30 June 2024	30 June 2023
	£	£
Staff Costs	42,194	29,229
Total expenditure on raising funds	42,194	29,229

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				30 June 2024	Allocation of Overheads				30 June 2023
Direct Costs	Staff Costs	Office Overheads	Governance			Direct Costs	Staff Costs	Office Overheads	Governance	
£	£	£	£	£	£	£	£	£	£	£
Charitable Activities										
Global Citizens	33,512	133,160	9,660	52,360	228,692	24,582	173,713	8,851	38,063	245,209
Global Solutions	55,451	100,510	2,515	49,451	207,928	101,987	152,707	13,659	58,239	326,592
Global Leadership	142,532	138,955	2,523	43,633	327,643	21,648	96,831	3,611	15,677	137,767
Total Charitable Activities	231,495	372,625	14,699	145,444	764,263	148,217	423,251	26,121	111,979	709,568
Expenditure on raising funds	-	42,194	-	-	42,194	-	29,229	-	-	29,229
Total - Charity UNA-UK	231,495	414,820	14,699	145,444	806,457	148,217	452,480	26,121	111,979	738,797
Subsidiary - Suite 98 Ltd	-	-	59,139	-	59,139	-	-	53,134	-	53,134
Total - Group	231,495	414,820	73,838	145,444	865,596	148,217	452,480	79,255	111,979	791,931
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 2024	30 June 2023
	£	£
Audit Fees	6,540	7,860
Staff Costs (note 9)	42,194	474,324
	48,734	482,184

8. Governance Costs

Professional charges includes unrestricted expenses of £106k (2023: £75k) for pro bono legal support provided during the year.

	30 June 2024	30 June 2023
	£	£
Insurances	1,582	1,626
Professional charges	108,142	74,788
Audit fees	6,540	7,860
Subscriptions	375	5,273
Trustee expenses	56	-
Staff costs	28,750	21,844
Premises and office costs	-	588
	<u>145,444</u>	<u>111,979</u>

9. Analysis of Staff Costs

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

	30 June 2024	30 June 2023
<u>Staff numbers</u>		
Average staff	9.8	8.2
<u>Staff Costs</u>	£	£
Salary costs	387,592	403,563
National Insurance Contributions	19,913	36,554
Pension Contributions	27,432	28,601
Other staff related expenditure	8,632	5,606
	<u>443,569</u>	<u>474,324</u>

Two employees (2023: 2) received remuneration (excluding employer pension contributions) of more than £60,000 (2023: £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 Operating 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 £171,545 (2023: £156,974).

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.

The charity and the CEO agreed on 17 July 2024 that the CEO's employment contract will be terminated on 19 January 2025. The UNA-UK Board has agreed for the CEO to take a period of leave prior to taking maternity leave, which will commence on 27 October 2024 (or earlier if her baby is born before this date). The CEO will be paid her normal salary to 27 October in accordance with her employment contract, she will then be paid maternity pay in accordance with charity's maternity leave policy, thereafter statutory maternity pay until her contract is terminated on 19 January 2025.

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 Suite 98 Ltd	Total
	£	£
Cost		
At 1 July 2023	1,600,000	1,600,000
At 30 June 2024	1,600,000	1,600,000
Depreciation		
At 1 July 2023	25,397	25,397
Charge for the year	25,397	25,397
At 30 June 2024	50,794	50,794
Net Book Value		
At 30 June 2023	1,574,603	1,574,603
At 30 June 2024	1,549,206	1,549,206

11. Fixed Asset Investments

	30 June 2024	30 June 2024	30 June 2023	30 June 2023
	Charity UNA-UK	GROUP	Charity UNA-UK	GROUP
	£	£	£	£
Investment in Subsidiary	1	-	1	-
Listed investments	1,047,071	1,047,071	1,006,447	1,006,447
At 30 June 2024	1,047,072	1,047,071	1,006,448	1,006,447

11a. Investment in a Subsidiary

The charity owns 100% of Suite 98 Limited that owns the premises lease for UNA-UK offices.

	30 June 2024	30 June 2023
Summary Financial Statements	Charity UNA-UK	Charity UNA-UK
Suite 98 Limited		
Turnover	87,726	45,139
Other income	-	23,144
Trading expenditure	(71,139)	(53,133)
	16,586	15,150
Interest income	-	-
Gift aid donations to Charity	(40,547)	-
Loss for the year	(23,961)	15,150
Tangible fixed assets	1,549,206	1,574,603
Current assets	54,788	44,689
	1,603,994	1,619,292
Liabilities	(1,612,803)	(1,604,141)
	(8,809)	15,151
Share capital	1	1
Other reserves	(8,810)	15,150
Capital and reserves	(8,809)	15,151

11b. Listed Investments

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

	30 June 2024	30 June 2024	30 June 2023	30 June 2023
	Charity UNA-UK	GROUP	Charity UNA-UK	GROUP
	£	£	£	£
Market value				
At 1 July	1,006,447	1,006,447	983,265	983,265
Gains / (losses) on investments	90,624	90,624	23,182	23,182
Additions	-	-	-	-
Disposals	(50,000)	(50,000)	-	-
				-
At 30 June	1,047,071	1,047,071	1,006,447	1,006,447
Historical cost	850,000	850,000	900,000	900,000

12. Debtor

	30 June 2024	30 June 2024	30 June 2023	30 June 2023
	Charity UNA-UK	GROUP	Charity UNA-UK	GROUP
	£	£	£	£
<u>Amounts falling due within one year</u>				
Prepayments	1,068	5,373	2639	2,639
Trade debtors	-	725.00	3523	7,885
Other debtors	-	-	-	-
	1,068	6,098	6,162	10,524

13. Creditors

	30 June 2024	30 June 2024	30 June 2023	30 June 2023
	Charity UNA-UK	GROUP	Charity UNA-UK	GROUP
	£	£	£	£
<u>Amounts falling due within one year</u>				
Accruals	7,440	7,440	19389	19,389
Payroll creditors	16,835	16,835	16642	16,642
Trade creditors	30,055	30,858	7526	10,233
Other creditors	-	-	-	1,435
	54,330	55,134	43,557	47,699

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 gain on investments relating to the endowment funds invested with CCLA as at 30 June 2024.

15. Restricted Funds

	30 June 2022	Income	Expenditure	30 June 2023	Income	Expenditure	30 June 2024
Fund Objectives	£	£	£	£	£	£	£
UNA-UK Conferences	7,945	-	-	7,945	-	-	7,945
Brighton & Hove Branch	1,625	-	-	1,625	-	-	1,625
Open Society Foundations	-	257,865	(212,293)	45,572	294,460	(253,589)	86,443
Joseph Rowntree Charitable Trust	-	50,000	(40,869)	9,131	50,000	(59,131)	-
UN House Scotland	-	10,000	(10,000)	-	10,000	(10,000)	-
Marmot Trust	-	25,000	(18,752)	6,248	-	(6,248)	-
Global Challenges Foundation	-	56,773	(56,773)	-	-	-	-
Campaign to Stop Killer Robots	-	-	-	-	3,032	(3,032)	-
Small Grants	-	2,000	(2,000)	-	2,000	(2,000)	-
MacKeith Legacy	(5,000)	100,000	(7,352)	87,648	-	(7,648)	80,000
	4,570	501,638	(348,039)	158,169	359,492	(341,648)	176,013

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

MacKeith Legacy: £120k left to The UNA Trust with £80k restricted to UNA-UK's activities for diversity and inclusion and £20k to support local projects in Bangladesh to advance women's rights and education. £100k legacy was received in the prior year. £15k (2022-23: £5k) was advanced to a local project in Bangladesh.

16. Designated Funds

	30 June 2022	New Designations	Utilisations	30 June 2023	New Designations	Utilisations	30 June 2024
	£	£	£	£	£	£	£
Investment in 98 Whitehall Court LLP	550,000	-	(550,000)	-	-	-	-
Suite 98 Limited	-	1,600,000	(25,397)	1,574,603	-	(25,397)	1,549,206
Margaret Collins Legacy	9,500	-	-	9,500	-	-	9,500
	559,500	1,600,000	(575,397)	1,584,103	-	(25,397)	1,558,706

Investment in Suited 98 Limited and share of long-term investment in property lease at UNA-UK offices, 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	Restricted Funds	Endowment Funds	Total Funds	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds
	2024	2024	2024	2024	2023	2023	2023	2023
	£	£	£	£	£	£	£	£
Fixed Asset Investment	1,549,206	-	-	1,549,206	1,574,603	-	-	1,574,603
Investments	470,457	176,013	400,601	1,047,071	570,603	24,184	411,660	1,006,447
Net Current Assets	371,481	-	-	371,481	-	133,985	-	133,985
Total Net Assets	2,391,144	176,013	400,601	2,967,758	2,145,206	158,169	411,660	2,715,035

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 grant of £265,000 (2023: £900,000) from the UNA Trust. There were no amounts owed to or from the UNA Trust as at 30 June 2024 or 30 June 2023.

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 £350 (2023: £80) to the charity during the year.

In May 2023 UNA-UK and Triarc (a US based entity providing support with website development and a company owned by the brother-in-law of the CEO) signed an agreement for USD 15,750. £6,391.53 (USD7,875.00) was paid to Triarc during the year (2022-23 £6,398.28 (USD 7,875.00) .

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 Operating 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 £74,942 (2023: £68,819) and pension contributions of £5,246 (2023: £4,304) were paid by the charity for her role as Chief Executive Office (see also note 9). No other trustee received any remuneration for their services. During the year ended 30 June 2024, During the year two Trustee received gifts totalling £56 from the Charity for special occasions (2023: Nil) and no reimbursements for travel expenses (2023: Nil).