

UNITY WORKS SOCIAL ENTERPRISES

Registered Company No: 11338498

Charity No: 1185113

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 March, 2021

UNITY WORKS SOCIAL ENTERPRISES
(A charitable company limited by guarantee)

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INTRODUCTION

**These papers tell readers what the charitable company has been doing
between April, 2020 and March, 2021.**

**The trustees have written about what has gone well and
what needs development.**

You can see how the charitable company has managed its money.

The accounts have been checked by our Auditor – Sayer Vincent LLP

**Some of these papers must be written in legal language. We have
introduced each section with an Easy Read text box.**

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REFERENCE AND ADMINISTRATION INFORMATION

TRUSTEES	Jennifer Garrigan (Chairperson) Virginia Beardshaw Neil Bramley Simon Conway Persis Maskey Claire Pearson David Umpleby
COMPANY SECRETARY	Simon Conway
COMPANY NUMBER	11338498
COUNTRY OF INCORPORATION	United Kingdom
CHARITY NUMBER	1185113
COUNTRY OF REGISTRATION	England and Wales
REGISTERED OFFICE	134 Edmund Street Birmingham B3 2ES

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REFERENCE AND ADMINISTRATION INFORMATION

OPERATIONAL ADDRESS

The West House
Alpha Court
Swingbridge Road
Grantham
NG31 7XT

AUDITOR

Sayer Vincent LLP
Statutory Auditor
Invicta House
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London
EC1Y 0TL

BANKERS

Barclays Bank PLC
43 High Street
Sutton
Surrey
SM1 1DR

SOLICITORS

Anthony Collins Solicitors LLP
134 Edmund Street
Birmingham
B3 2ES

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TRUSTEES' REPORT
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This section explains that directors are responsible for putting together accounts, which must show a true and fair view. This is the law.

The trustees present their report and financial statements for the year 1 April, 2020, to 31 March, 2021.

RESPONSIBILITIES OF THE BOARD OF TRUSTEE DIRECTORS

The directors (who are also the trustees of Unity Works Social Enterprises for the purposes of charity law) are responsible for preparing the Report of the Directors and Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Board of Directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the charitable company's incoming resources and application of resources, including the income and expenditure, for the financial year. In preparing these financial statements, the Board of Directors is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;

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- make judgements and accounting 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 assume that the charitable company will continue in operation.

The Board is responsible for keeping adequate accounting records, which disclose with reasonable accuracy, at any time, the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Board is 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.

The directors 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 the financial statements may differ from legislation in other jurisdictions.

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AIMS AND OBJECTIVES

The principal activity of the charitable company during the year was to provide employment, training and social enterprise services to people with a learning disability in the London area.

This is in line with company's charitable objects which are for the public benefit and are:

- the relief of persons with a learning disability, their families and carers, in particular, but not exclusively, by the provision of care, support and services, including, but not limited to, assistance to find employment and by the promotion of the awareness of the needs of such persons; and
- the promotion of the effective use of charitable resources by the provision of services to organisations involved in the relief of persons with a learning disability, their families and carers
- and the Company can do all other things that are incidental or conducive to its Objects or any of them.

In shaping our objectives and planning the organisation's activities, the Trustees have considered the Charity Commission guidance on public benefit, including the guidance 'Public Benefit: Running a Charity' (PB2). The main objectives and activities for the year continued to focus upon

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providing appropriate and responsive supported services that are user-led and are operated to a high standard.

BOARD OF TRUSTEE DIRECTORS

Members of the Board of Trustee Directors, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out below:

Virginia Beardshaw

Neil Bramley (Appointed 10 September, 2021)

Karen Boyce-Dawson (Resigned 28 September, 2021)

Simon Conway

Jennifer Garrigan

Persis Maskey

Claire Pearson (Appointed 18 May, 2021)

Kevin Price (Resigned 9 June, 2020)

Heidi Stone (Resigned 31 January, 2021)

Alexander Taylor (Resigned 19 February, 2021)

David Umpleby (Appointed 25 September, 2021)

The trustees have no financial interest in the company, it being limited by guarantee.

SENIOR MANAGEMENT

Claire Hilton (Managing Director)

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Chairperson's Report

It has been a most challenging year as a result of the Covid-19 pandemic. I am grateful for the support of the board of Trustees in their sharing of knowledge and expertise to enable us to continue to respond, in particular, to the challenging environment for the hospitality sector and to take decisions to ensure that the charity can both weather the storm and develop into the future.

We have had three Trustees leave the board this year and we will miss their invaluable input. Two are pursuing other commitments and opportunities and one, we hope, will be able to return later this coming year. We are actively seeking to replace the skills we've lost and broaden the diversity of our board.

We welcomed Claire Hilton on 1st June, 2020, as interim Lead Director. She and the senior team have shown immense resilience through this year and, moreover, have shown great determination and an innovative approach to offering our services in different ways, to enable continued support to people with a learning disability, in their employment, training and with their well-being. They have shown great skill and motivation in their leadership of our amazing teams of staff.

Our report tells you of the challenges and successes of the year and a little about our plans for the future. Through this report, we also offer you

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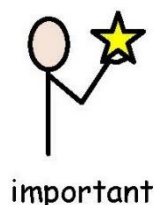
the opportunity to celebrate with us the many successes of the people with a learning disability we work alongside.

Jenny Garrigan
Chairperson (Interim)

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What is Important for Unity Works Social Enterprises¹

Unity Works Social Enterprises is part of the Thera Group of companies, a charitable organisation supporting people with a learning disability.

Thera's Vision clearly sets out Thera's philosophy of control and involvement by people with a learning disability:

- ✓ Thera will show that people with a learning disability can be leaders in society;
- ✓ Thera will be controlled by people with a learning disability;
- ✓ People supported by Thera can say how their Thera company is directed and managed;
- ✓ People with a learning disability will design the support they want from Thera;
- ✓ Thera will respect the rights and wishes of people at work, at home and in the community;
- ✓ People with a learning disability will check the quality of support from their Thera company;
- ✓ Thera Group will be led by a charity

¹ Thera Trust is our parent company. Its charitable objects are "the relief of persons with learning disabilities, their families and carers by the provision of support services including services in the support of residential, respite and other suitable forms of care, education and work opportunities and to promote public awareness of the needs of such persons and to give support to their families" and "the promotion of the effective use of charitable resources for the benefit of the public by the provision of services to organisations involved in the relief of persons with learning disabilities, their families and carers."

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values

Unity Works Values

- **Positive** – we believe that people with a learning disability demonstrate incredible talents and skills when they are given the right opportunities.
- **Committed** – we do everything we can to support people with a learning disability to reach their full potential.
- **Creative** – we take an imaginative and innovative approach to working with people with a learning disability and finding ways to overcome the barriers that people face.
- **Supportive** – we provide the best possible personalised support to people with a learning disability.
- **Defiant** – we aren't afraid to stand up for people with a learning disability and do whatever it takes to ensure people have equality of opportunity.

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Trustee's Report

Overview

overview

For Unity Works, the tumultuous year has produced as many highs as it has lows and the charity has seen incredible resilience and innovation both amongst the people it supports and our staff.

The Unity Works team have been relentlessly positive and proactive despite some tough challenges presented by the Covid-19 pandemic taking its toll on energy levels and morale including, having to close doors to business-as-usual, the declining well-being of some trainees and apprentices, staff facing their own personal tragedies and mental health issues, supporting people to find jobs in an increasingly difficult and competitive labour market and the impact this has on meeting contractual KPI's, supporting people who were initially helped into employment through redundancy and the sheer mountainous level of work presented by constant logistical and resourcing shifts.

Unity Works' priorities throughout have been the well-being of the people we support and our employees, whilst planning for what a sustainable future looks like. In their usual pragmatic manner, the team have been focusing on solutions to the problems and contingency planning for the unknown.

They have been responding to ever-changing government guidance, risk assessing people, activity and places, consistently making and changing plans, submitting countless funding applications, coming up with new training

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delivery methods, shifting delivery online, making regular well-being calls to trainees, furloughed staff and apprentices, kickstarting a new business venture, expanding an existing enterprise, passing the Matrix accreditation review with flying colours, implementing six new employment contracts, ensuring the people we support and staff access testing and vaccinations, holding team building activities online including a panto performance and making and sending cupcakes out to all of our staff. Additional to, and because of, some of this work we have progressed financially and have formulated a robust growth and development strategy that will put Unity Works on an even keel by the end of the next financial year.

This year has been tough, but we have proved we are tougher!

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This section talks about the support Unity Works offers to people with a learning disability.

Unity Works' mission is to close the employment gap that exists for people with a learning disability through the provision of accessible skills, qualifications and workplace experience within its social enterprises, employment support to access job opportunities, in-work support and health and well-being programmes to support the sustainment of employment and employer engagement to raise awareness and present the business case for increasing the employment of people with a learning disability.

The impact of Covid-19 was felt far and wide across Unity Works services in 2020-21. People with a learning disability have been disproportionately affected across all areas of their lives and employment is no exception.

Following Government guidance, we stopped all face to face support sessions and closed our social enterprises to the public in March, 2020 and, for the most part, our support has remained online since then.

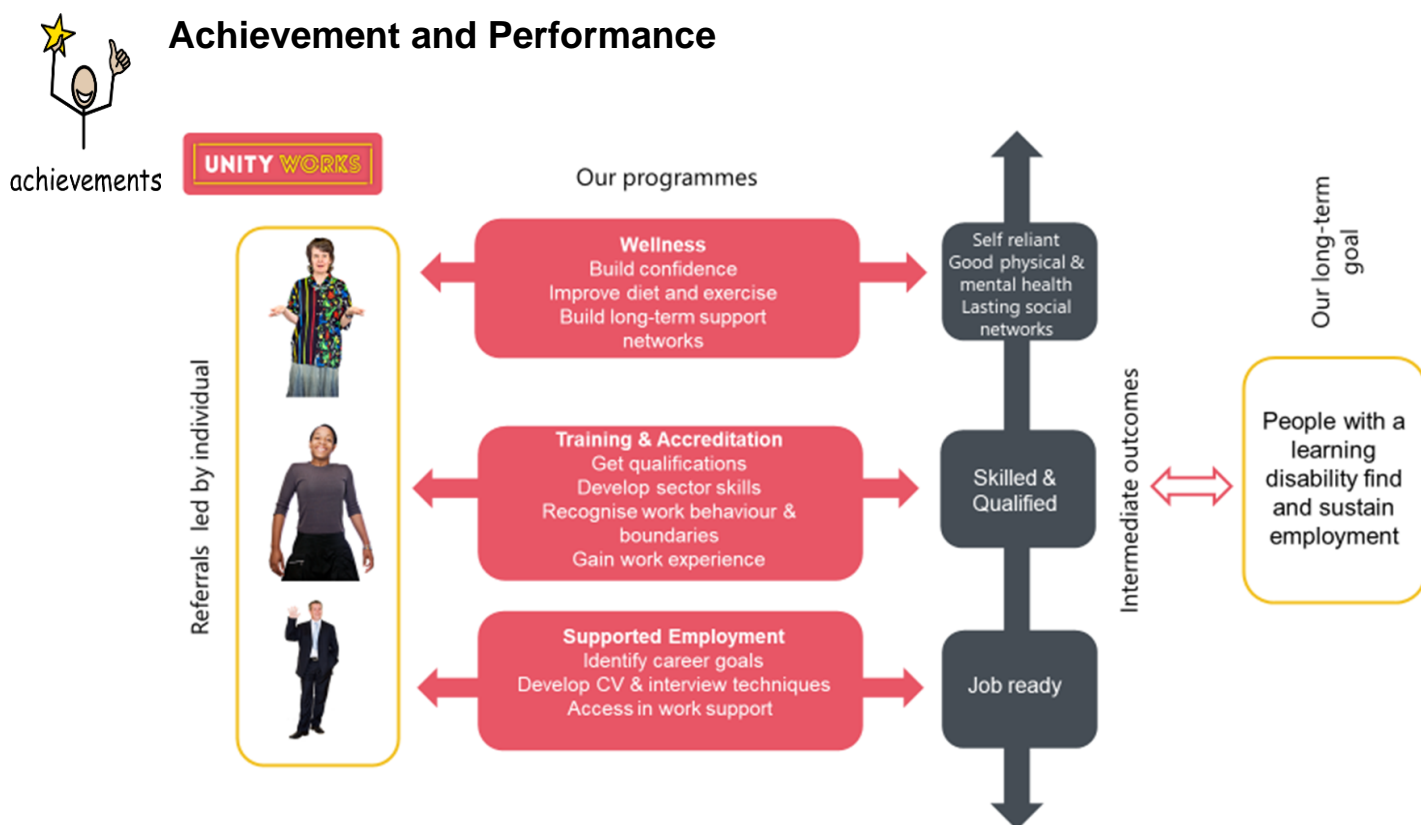
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Achievement and Performance



Employment



Our employment programmes are extremely well regarded, and we have secured a further six employment contracts over the course of the year. Our provision includes specialist support for people with a learning disability, co-located within mainstream provision such as job centres, colleges and schools and employer engagement to promote the benefits of, and create opportunities for, jobseekers with a learning disability. Due to the Covid-19 pandemic, all services (both 1:1 and in groups) have taken place online. We have supported 521 people (up from 325 people in 2019-20 due to an increase in employment contracts). 26 people were successful in finding work and 96 attended job interviews; the employer engagement team worked with over 138 employers.

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At the beginning of the year, we secured two new Dynamic Purchasing System ('DPS') contracts from the Department for Work and Pensions in Essex, delivering employability and engagement support to 60 people across two locations in the county and a new flexible support fund (FSF) contract in Southend. The latter we are delivering in partnership with a sister subsidiary, Thera East, supporting people with autism move towards work over a 12-month period.

We also secured a new Flexible Support Fund (FSF) contract in Barnet for a year that started in the last quarter of the year, supporting over 40 people in North London with 15 job outcomes.

Our links to Southwark and Lambeth were further strengthened by the award of a new six month 'DPS' contract across the boroughs to support people with autism into work.

Hampstead and Wells (a local grant giving organisation) kindly funded a Camden-based employment project to support seven people to move towards employment over a six month period. This project links with our health and well-being service in the same area (funded by Camden Social Action and Young Camden Foundation) to develop a joint approach to supporting people in the borough.

Delivery on our Waltham Forest employment contract paused at the beginning of the pandemic before returning for the end of the contract in the third quarter of the year.

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Our Southwark Works contract, a partnership with Toucan employment, supported upwards of 106 people over the past year, of whom 16 secured jobs. The team have supported people with a wide range of needs from mental health and well-being, financial awareness, understanding furlough and redundancy. The contract has been reviewed and we have an extension for another two years and continue to work with all partners in the network.

Work Train Greenwich has continued to provide support with 17 people gaining employment. Our partnerships in the borough have continued being part of the 100-day challenge to support people with a learning disability to direct the support they would like.

The scale up of our employment services started in earnest with the delivery of online employment sessions for people supported by Thera East Anglia. These sessions were run on themes including job search, mock interview and employability. There was mixed engagement and we will be producing a report on the outcomes and lessons learnt.

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'Abdul' was first referred to our Lambeth ProWork service when he was in college. He quickly got involved with Unity Works Online. For 'Abdul', this fitted around his home responsibilities perfectly and enabled him to practice his computer skills. He became a regular on many sessions, from interview skills to sports chat and Ask the Employer.

During Learning Disability Work Experience Week, 'Abdul' was part of a group of candidates who discussed their experiences of job hunting before and during the pandemic during a series of sessions to employers and business partners. The sessions generated new contacts and partnerships for Unity Works, and helped renew existing connections, such as with Unilever, Royal Opera House and Westminster CC. 'Abdul' really enjoyed participating in this and we later invited him to come and talk to CSJV/HS2 (a joint venture working to build the HS2 train line from London to Birmingham), who had asked Unity Works to join them to talk about hidden disabilities during their regular lunchtime training session. He and another candidate, who had also completed work experience with a transport provider, learned how to use MS Teams and shared their story across two sessions with 132 delegates - the biggest group he had ever talked to!

More recently, following an Ask the Employer session with Unilever, 'Abdul' impressed so much during the session with his carefully considered questions and his politeness that he was invited to an informal interview with them. He impressed during this and was selected to go through to a second stage of recruitment.

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Employer Engagement

We continued our well-established employer engagement support by delivering disability awareness training, group interviews sessions and networking events for our candidates. We have trained over 30 different organisations (this equates to 50 staff) in disability awareness and we have held over 20 'Ask the Employer' events for the people we support to find out more about working with a specific company.

Unity Works and Unilever

We first made contact with Unilever at an event they hosted with Business Disability Forum, where they spoke about their aspirations to be a world leader in diverse recruitment and showcased initiatives they had spearheaded across the business. We held follow-up meetings and invited representatives to attend our events, including a Disability Confident event with Lambeth Council and our disability awareness training. For Learning Disability Work Experience Week 2020, we held a series of online sessions for people interested in increasing their awareness and hearing from our apprentices, candidates and ambassadors about their experiences of jobhunting and working before and during the pandemic. Several representatives joined from Unilever and followed up with us to explore ways we could support them in their goal to create opportunities for people with disabilities in 2021.

Unilever offered to attend an Ask the Employer session and asked us to hold a focus group as part of our regular Take Control Zoom session, to look at

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a draft copy of their campaign 'We Are Missing U', aiming to promote their opportunities to disabled people. Our focus group created a report with their feedback and several candidates put forward anonymised profiles for consideration for the opportunities.

In March 2021, five candidates were invited to attend an informal interview over Zoom, hosted and supported by Unity Works. Unilever asked us to review the proposed questions ahead of the session to help ensure these were accessible and to help candidates understand what to expect. Unilever provided prompt feedback to each candidate via Unity Works and invited four to a second stage of recruitment.

Unilever are planning to hold a recruitment event online with business partners who are interested in hosting placements, following training sessions with us to help them develop their awareness and understanding of different ways to effectively interview our candidates including rephrasing questions, offering work trials and the role of workplace buddies and mentors.

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Matrix Accreditation



The Employment team successfully retained their Matrix accreditation following a virtual assessment which involved staff, people we support and partners. The Matrix Standard is a unique quality standard for organisations to assess and measure their advice and support services, which ultimately support individuals in their choice of career, learning, work and life goals.

Social Enterprises



Our social enterprises are the vehicle through which we deliver apprenticeship programmes, accredited industry training, and create additional opportunities for upskilling people to find work.

Our cafés train people to become baristas, chefs and front of house staff whilst offering healthy, affordable food to local communities and workplaces.

MailOut offers an ethical fulfilment and distribution service for businesses, organisations and charities whilst providing training and employment opportunities for people with a learning disability.

Mill Lane, a garden centre in West Hampstead, offers flexible training for people who enjoy horticulture or want to develop their careers in this sector.

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Social Enterprise Cafés

Whilst our cafés have been hit particularly hard as part of the hospitality sector, the innovation and determination to keep providing quality training opportunities sparked a new way of working throughout the lockdown restrictions.

During the height of the pandemic in 2020, our staff and apprentices team supported Westminster Council with making and distributing meals to the borough's homeless community. We made over 68,000 meals in three months.

Jackson's Café in Romford remained functioning for most of lockdown either as open to customers when restrictions permitted or through a delivery and takeaway service - with the exception of a couple of months earlier in 2021, due to a local surge in infection rates.

When restrictions have allowed it, our cafés at Bromley by Bow Centre, Greenwood Centre and Westminster City Hall have opened for face-to-face training, even though they could not open to serve customers.

The New Horizons café has been completely shut throughout the year, so when we could offer face-to-face training again our trainees attached to this café joined provision at Westminster.

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Unfortunately, we were given notice on our café at the Forum@Greenwich in June, 2020 and, due to Covid-19, we have been unable to find alternative premises. We are actively pursuing some leads in this area though and look forward to opening a new enterprise as soon as possible.

Mill Lane Garden Centre

Once again, Mill Lane saw tremendous community support during its busy Christmas period despite an impending third national lockdown.

We successfully launched an e-shop, which allowed customers to pre-order Christmas trees for delivery/click and collect which we hope to expand over the course of the year to include all stock sold at the centre.

As part of expanding our range of products sold at Mill Lane, we also invested in an ice cream freezer to sell refreshments to the public over the hot summer months.

Working with Thera's fundraising team, we set up a tap donate machine in the centre to encourage support from members of the public.

We are looking at securing a new lease for the centre and launching a capital fundraising appeal to refurbish the site to maximise training opportunities and community engagement.

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Mail Out

As the sole social enterprise mailing site in London, Mail Out has realised a business model that has not just weathered the effects of the pandemic but thrived; increasing its revenue against budget and securing additional businesses that want to use the service for their storage and distribution.

We've also worked with Thera' central services to assist with Personal Protective Equipment (PPE) distribution for the whole of the Thera Group across the UK over the course of the past year and are now in a position to look for a second site.

Working with a range of public, private and social enterprise organisations to handle large mailings, Mail Out provides training to people for a career in warehousing and customer service.

Expansion will allow us to cope with demand and the additional revenue and space will enable us to improve facilities, resources and opportunities for people with a learning disability (by taking on more trainees and carving out new paid roles for people with a learning disability). This is an exciting new chapter for Mail Out and hopefully a social enterprise model we can look to replicate as part of Unity Works scaling up across the Thera Group.

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Training and Awards Centre



Apprentice and Training programme

training

Due to the impact of Covid-19, we have extended delivery of our apprentice programme for a further year to ensure that our apprentices meet their learner outcomes. They are on track to graduate in Summer, 2021.

Unity Works Academy

Over the course of the pandemic, social distancing greatly impacted the number of trainees able to train in a café at any given time. To mitigate this, we developed a new model, Unity Works Academy, that would allow us to run both practical and classroom-based training at each café; making the most of the café equipment we have available to maintain the experiential element of our learning model.

Unity Works Online

At the beginning of the Covid-19 pandemic, we launched what is now Unity Works Online; a comprehensive programme of training, health and well-being and employment support, broadly in line with our regular programmes of support.

This by far has been the biggest success of 2020-21, with 200 people regularly accessing 30 hours of support on a weekly basis.

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Unity Works Online has now had its first birthday. As a team we are delighted at the impact that connecting with the people we support remotely has provided to everyone.

Staff have reported back that it has allowed them to engage with more people Unity Works supports, giving them a wider picture of the organisation, but also provided structure and motivation to them throughout lockdown. It has also managed to start the process of engaging social enterprise trainees with employment opportunities and has sped up the process of providing health and well-being support to everyone. Unity Works Online has all the attributes of a community, and it's something we want to maintain.

For the people we support, relationships have blossomed, business ventures have begun. It's only been a year since we set up the programme and we couldn't be prouder of where it's taken us. Here's to the next year!

Feedback on Unity Works Online from family members of individuals accessing Unity Works Online:

"I just want to say thank you to you and your team for the daily webinars. It makes such a difference we really appreciate it. This has given J structure to her day". *Patricia Mbasani, Parent of Unity Works Job Seeker*

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“We wanted to thank you and your colleagues for doing such an amazing job of keeping L and the other apprentices connected and engaged during the shutdown. Instead of sitting around at home, L is staying motivated and focused on her timetable and helping out in the kitchen. We are so impressed with Unity Works and the difference you are making to L's life. Thank you”. *Maura Cardy, Parent of Unity Works Apprentice*

‘Mary’ is a Unity Works apprentice and has been working at Bromley by Bow since 2019. She adapted to online learning during lockdown well and found that being online allowed her to connect with more people across Unity Works and make the most of utilising her cooking skills at home.

‘Mary’ wanted to demonstrate her skills to her colleagues and peers so worked with the staff team to set up a weekly Pilates zoom session. The Pilates showcased ‘Mary’s’ abilities as a leader with her excellent communication skills and encouragement to participants. From running the sessions, ‘Mary’s’ confidence grew and she was selected to speak at an event with Westminster Council, which included members of the council, local employers and other local job support providers.

Now ‘Mary’ has returned to work, she is able to use this newfound confidence to complete her qualification. She recently completed a work trial and blew away the employer! She has secured a position at the Wild Goose Bakery as a kitchen assistant and is looking forward to getting her teeth into a new role.

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'Rhonda' is a trainee at Jackson's café in Romford. 'Rhonda' has autism and works as an advocate for a group that represent people with Autism.

When the pandemic hit, 'Rhonda's' anxiety surged, and she was consistently feeling worried about leaving the house and was becoming more and more isolated.

'Rhonda' didn't have the resources to access Unity Works online or stay in touch with her friends and colleagues at Jackson's café.

The Unity Works team raised funds to procure tablets for the people we support at risk of social exclusion and prioritised a tablet for 'Rhonda' so that she was able to connect to Zoom.

Zoom provided structure and motivation for 'Rhonda', she was delighted to be able to connect with people and her confidence has grown and grown. She loves the cooking sessions and has been using this as an opportunity to create a range of exciting meals for her and her mum.

After feeling anxious about the news, 'Rhonda' now regularly participates in our weekly News Breakdown session and any sessions ran on Coronavirus updates and feels more confident in the easing of restrictions.

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Unity Pies



One of the most popular groups on Unity Works Online was, and remains to this day, the weekly cooking group. Over the course of the year, people taking part in the group discussed ways in which they could expand their skill set in the kitchen as well as futureproof our cafés.

“What if we could create a product designed by Unity Works trainees, apprentices and job seekers, test it, refine it and ultimately bring it to the market?”

Off the back of this plan, ideas came thick and fast. Eventually, we decided on pies. We felt that as well as having enduring popularity, they are a versatile product that could change seasonally, could be served as an eat in or takeaway option and would also be easy to package.

Over the summer we began recipe testing and following a successful funding bid, we were awarded a transformative grant from the Postcode Neighbourhood Trust (part of the Postcode Lottery).

Since then, we’ve been busy refining the product, conducting market research and drawing up marketing plans (including its own website and branding) to bring the product to life. 2021 will surely be the year of Unity Pies!

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Health and Well-being

Alongside our social enterprise and employment delivery, we offer a wide range of adult community learning and health and well-being programmes, designed to support and sustain positive outcomes.

Our Big Lottery funded Community in Action project ended in September having had 221 access the service over the three years; 53 of which maintained consistently active with the project throughout the three years. A further 62 people were also supported through online provision through this project from March, 2020 to September, 2020. Critical to the success of the project was the establishment of solid relationships with 18 partners across Camden and Islington, with whom we are continuing to work. We also recruited 22 volunteers through the 3^{1/2} years of the project.

The project was externally evaluated by CordisBright. It shows the impact the project has on people's lives both in terms of hard data, but also at an individual level. It has been great for the team to pause and reflect on their achievements but, going forward, we will use it to demonstrate the impact of the programme to funders and have a set of outcomes that we can measure with consistency. In terms of improvements to health and well-being, the study found that participants:

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- ✓ were better able to express how they feel
- ✓ showed an improvement in levels of anxiety and depression, better energy levels, reduced feelings of anger and frustration, and improved sleep
- ✓ reported feeling more in control of their health
- ✓ were better able to make healthy choices around food
- ✓ reported learning about how to stay well and improve their own health and well-being
- ✓ felt better able to make positive healthy choices

Despite the impact of the pandemic on our ability to run face to face sessions, our TFL Groundworks funded Walking Group supported 22 people to gain confidence and structure by taking part in weekly walks (where Covid-19 restrictions allowed).

The PASS Project went online with most of its activities this year. Despite the fact that the vast majority of the people we support across this project had minimal IT access at the beginning of the pandemic, with the help of a Covid-19 National Lottery grant, we rolled out digital devices across the group and provided online physical activity sessions across the year.

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'Anna' has a learning disability and is in her early 60's. Although retired after over 30 years of working as a kitchen assistant, she still volunteers at a local advocacy project three days a week, sings and tours in a band and spends a lot of time out in the community and socialising with her friends and partner. The Covid-19 pandemic hit 'Anna' quite badly; spending time at home alone in lockdown was very different to her usual busy lifestyle and she found it very hard to adapt.

Throughout the year 'Anna' has received weekly well-being phone calls from our Health and Well-being programmes. In October, 'Anna' was able to come to the physical activity sessions we re-started in Covid-19 secure locations for bubbles² of up to six people. These demonstrated an instant impact on 'Anna's' well-being, who would often turn up at sessions crying; overcome with emotions with seeing old friends. Being able to chat face to face, take in some exercise and competitive Boccia and Curling games was a great lift to 'Anna's' overall emotional and physical state. 'Anna' was then also able to access our walking group programme.

Through these sessions we have been able to further teach 'Anna' how to use Zoom and in early 2021, 'Anna' has been attending sessions every week. One of her favourite sessions is Let's Talk:

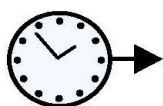
² During the Covid-19 pandemic, all face-to-face sessions take place in small 'bubbles' which we aim to keep the same for duration of courses. All places must be pre booked for sessions and we are currently not excepting any drop ins. All bubbles are recorded for track and trace purposes.

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"I'm fed up with all this lockdown business. I just want it to be over, but I don't know when that will be. It's been fun on Zoom, but sometimes it's hard cos everyone talks over each other. I've met so many new people [lists five names] on there and they always ask how I am, they all know me now. [an old friend] has joined too, I've not seen her in over a year. It's good to see and hear people."

FUTURE PLANS



future



This section talks about what we will be working on over the next three years.

These are the main strategic objectives we will be focusing on over the next three years:

- ✓ Continuous improvement of service delivery
- ✓ Improving the financial position of the organisation
- ✓ Growing the level of activity both within and outside of London
- ✓ Integrating health and well-being support
- ✓ Workforce support and development

Our main objectives over the next year include:

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Continuous improvement of service delivery

We will establish a new quality assurance framework that fits our delivery model. Following a tender and build process, we will look to launch our new learner portal to better facilitate our training programmes. We will review our policies, in particular around social enterprise and training and learning, to ensure that they are fit for purpose.

Improving the financial position of the organisation

We will increase revenue across our social enterprises by expanding successful sites and the commerciality of other enterprises. We will implement pricing models, increase trainee price per day, ensure all new contracts make a contribution to overheads, review expenditure and structure to make savings. Working with the Fundraising team, we will develop a fundraising strategy that will have a targeted approach including new platforms such as major donors and public fundraising.

Growing the level of activity both within and outside London

We will look to deliver more employment contracts outside London, piloting them where applicable across the geography of other Thera companies. We will focus on improving the marketing and promotion of the organisation by developing a new website and marketing strategies for our enterprises.

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Integrating health and well-being support

We will take a whole organisation approach to our health and well-being support. As part of integrating this work stream with employment and training, we'll first work to map provision of health and well-being across areas where Unity Works has a sustained presence.

Workforce support and development

We will ensure a positive work culture by recognising and rewarding staff teams. We will work to establish efficient and effective recruitment practices as well as improving knowledge and confidence of staff teams across the organisation.

Unity Works Social Enterprises Employs Good Staff



At the end of the year Unity Works Social Enterprises employed 91 people, 14 of whom have a learning disability.

Through this year of organisational change our staff have shown passion and true commitment to delivering exceptional quality of support to people with a learning disability, employers and each other. Their enthusiasm and innovative spirit will continue to be the driving force in ensuring the progression and sustainability of Unity Works.

Our staff continue to be our most important asset and we take considerable pride in their achievements, their dedication and the level of commitment

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they make every day in delivering high quality support to people. We have continued to invest in staff by offering first class support, training and development throughout Thera, ensuring that staff are capable and motivated to meet the needs of the people we support.

As befits an organisation with Thera's Vision, we are committed to ensuring that all job applicants and employees are treated fairly and valued regardless of sex, disability, race, age, marital status, sexual orientation, religion, colour, ethnic or national origin. We value diversity and social inclusion across all our activities and our recruitment process ensures that all applicants have equal opportunity.



Unity Works Social Enterprises' Money

Unity Works Social Enterprises' accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with Unity Works Social Enterprises' Articles of Association applicable law and the requirements of the 'Accounting and Reporting by Charities, Statement of Recommended Practice' and FRS102.

Total income from all activities in the year from 1st April, 2020, to 31st March, 2021, was £2,447k (2019-20 £2,391k) with a surplus for the year of £208k (2019-20 -£342k). The surplus makes a material improvement to the charity's balance sheet.

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TRUSTEES' REPORT
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Fund-raising



Unity Works' fundraising activities are undertaken directly by ourselves with the support of Thera Trust's Fundraising team.

During the year, Unity Works received £696k in grants and donations, the details of which can be found in note 3 to the accounts. Having seen an increase in fundraising activity across the year, we expect that future investment by Thera Trust in their fundraising team will continue to enable an increase in such charitable income in future years.

Our own fundraising activity was relatively limited, though more significant than our previous year and primarily directed at securing grants. We made use of our own staff resource to do so and there was no use of any commercial participator.

Fundraising will continue to be delivered in a co-ordinated manner by Thera Trust's fundraisers on our behalf. These fundraisers are focused on trust and grant income as well as laying the foundations for development of broader public fundraising in the future.

All fundraisers are expected to work in line with the Fundraising Regulator's Code of Fundraising Practice, which is used as a reference point by the fundraisers when developing any new fundraising activity or reviewing existing activity. We are registered with the Fundraising Regulator and have no reported compliance issues. We continue to review and update policies

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and procedures in line with the Code to ensure that compliance remains strong.

We do not undertake door-to-door, face-to-face or direct mail fundraising and public fundraising in general is currently very limited. As a result, the risk of fundraising in relation to vulnerable people is extremely limited. Fundraisers work closely with Thera Trust's Communications Team and our own staff to ensure that fundraising communications are easy to understand, respectful of potential donors, provide clarity about the cause and do not mislead in any way. As public fundraising activity increases in the future, the fundraisers are planning to develop training for volunteers and other staff to ensure they understand the standards we aim to uphold and what to consider when it comes to vulnerable people and fundraising. Trustees are not aware of any complaints in relation to fundraising activities. We have clear processes in place as to how complaints will be handled should they arise.

Reserves and Reserves Policy

At 31 March, 2021, the charitable company had total net overdrawn reserves of £-329k (31 March, 2020 £-537k). Restricted reserves were £+77k and net overdrawn unrestricted reserves were £-406k, which includes £-674k intra-group funding from the Thera Group.

As explained in the parent charity and financial support accounting policy within the accounts, as part of the intra-group funding agreement all other

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Thera group entities signed up to the agreement will provide support to any other entity as necessary, including not requiring the immediate repayment of intra-group debt. For this reason, the trustees have prepared the accounts on the basis that the company is a going concern.

Last year, the trustees intended to review progress with trading in the first full year of operation of the charity to establish a longer term reserves policy. However, despite the wealth of positive activities and impact “normal” trading last year was clearly materially disrupted. At this point therefore, trustees reiterate that they intend generally to ensure over the medium term a positive balance sheet with sufficient working capital to continue provision of charitable activities and to respond to emergencies and events that cannot be planned for.

Managing Unity Works Social Enterprises' Risk



risk

Key risks which are inherent in the nature of our work include the abuse or neglect of vulnerable people, a failure to comply with a range of health and safety and related regulatory requirements in our establishments or a failure to realise Thera's Vision.

Both the employability and social care markets in which Unity Works Social Enterprises operates continue to experience significant funding challenges as commissioners attempt to reconcile increasing demand within a tighter funding environment. These limitations are expected to continue and we're conscious that the labour market has become infinitely more competitive for

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those we support. This puts immense pressure on staff to support people to meet not only their contractual job outcomes, but also to ensure that people we support are achieving their own employment goals. We are also aware that increasing the trainee day rate is not without risk and seek to underpin this with a robust communication and marketing strategy.

Unity Works Social Enterprises may also face risk from damage to key relationships with local authorities or other key strategic partners, the loss of key leadership and management or risk from litigation, financial or pension matters. However, the hospitality enterprises are at the most risk due to low and slow return to viable footfall levels. This is in part mitigated by our Unity Pie endeavour and negotiation around a blended training provision with commissioners.

These risks are also in part mitigated through demonstrable support from Thera Trust, alongside robust annual planning and fundraising strategy.

Unity Works also faces risks around staff recruitment. Some of our competitors are paying more and deploying huge recruitment drives. Unity Works is assimilating into the Thera Group structures that allow swift responses to vacancies.

Unity Works Social Enterprises' Health and Safety Committee provides the formal mechanism for Thera jointly with staff safety representatives to fulfil their obligations under health and safety legislation and in line with the Group's Health and Safety Policy.

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The trustees will assess and monitor the major risks to which Unity Works Social Enterprises may be exposed through a risk management strategy. The Board will continue to monitor the external regulatory, funding and employment law environment closely. Trustees are satisfied that systems are in place to minimise the incidence and impact of risks to the extent to which these are in the control of Unity Works Social Enterprises.

The accounts to which this report relates are for the year ending 31st March, 2021. As described elsewhere in this report, there have been substantial periods of time during which the activities of Unity Works have been disrupted or curtailed. During the year, Thera has maintained and constantly reviewed policy and guidelines in line with legal and regulatory requirements. Sufficient supplies of personal protective equipment were secured and maintained throughout the year. Governance, management and administrative activity was facilitated and maintained with access to online meeting facilities.

Throughout the year, a number of Unity Works' areas of work have needed to reduce in volume or to be suspended entirely as outlined earlier in this report. These include support to people in the community, support to people in venues where people congregate and our social enterprises. Instead, activities have often been delivered in other ways, with staff being re-deployed to undertake work rather than being furloughed; or alternative means of virtual support. There has been no material impact since the balance sheet date on financial performance or working capital as a direct

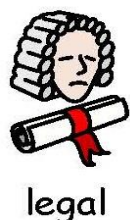
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result of Covid-19. Additional costs, for example on personal protective equipment, have been funded either in this way or with additional specifically targeted income.

Many of these factors have continued after the balance sheet date into the first half of the 2021-22 financial year.

The directors continue to ensure that they act in line with policy and guidance issued by Thera Trust, the parent company of Unity Works, to review the specific risks relating to Unity Works' work arising from Covid-19 and to respond accordingly as necessary.



Governing document

Unity Works is a charitable company, incorporated on 1st May, 2018, and registered as a charity on 30th August, 2019. The company was established under a Memorandum of Association that established the objects and powers of the company and is governed by the Articles of Association.

In the event of the company being wound up members are required to contribute £1.

Unity Works Social Enterprises is a member of the Thera Group.

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TRUSTEES' REPORT
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Unity Works Social Enterprises' Trustees

Members of the board of trustees, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report, are shown in the company information at the start of this report and accounts.

Management of Unity Works Social Enterprises' Activities

Thera Trust provides corporate services to Unity Works under a customer services agreement. Claire Hilton is managing the activities of Unity Works Social Enterprises, as delegated by the trustees.

Unity Works Social Enterprises Makes Sure that it has Good Trustees
(Recruitment, Induction and Training of Trustees)

As Unity Works Social Enterprises is part of the Thera Group and, in accordance with its Articles, the majority of trustees are appointed by Thera Trust.

All trustees in the Thera Group follow a formal induction process to ensure they know the organisation and its aims and are aware of their responsibilities. All trustees are subject to references and enhanced DBS checks.

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TRUSTEES' REPORT
For the year ended 31 March, 2021

This section explains that the directors have told the Auditor everything they should and that they have worked within the law.

DISCLOSURE OF INFORMATION TO AUDITOR

Each of the persons who are directors at the time when this Trustees' Report is approved under Section 418 of the Companies Act 2006 has confirmed that:

- so far as that director is aware, there is no relevant audit information of which the company's auditor is unaware; and
- that director has taken all the steps that ought to have been taken as a director in order to be aware of any information needed by the company's auditor in connection with preparing its report and to establish that the company's auditor is aware of that information.

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TRUSTEES' REPORT
For the year ended 31 March, 2021

**This section asks the Company Members to agree that the Auditor,
Sayer Vincent LLP, be chosen again as the company's Auditor.**

RE-APPOINTMENT OF AUDITOR


In accordance with s.485 of the Companies Act 2006, a resolution is to be proposed at the Annual General Meeting for the re-appointment of Sayer Vincent LLP as auditor of the Company.

The trustees' report has been prepared in accordance with the special provisions applicable to companies, subject to the small companies' regime.

Approved by the Board of Trustees on 13 December 2021 and signed on its behalf.



Jennifer Garrigan
Trustee



Simon Conway
Trustee

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This page explains that the Auditor is reporting that the accounts give a true and fair view of the charitable company and that they are put together as the law says they should be put together.

OPINION

We have audited the financial statements of Unity Works Social Enterprises (the 'charitable company') for the year ended 31 March 2021 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

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This section explains that the Auditor has audited (checked) the accounts and that they are reporting to Company Members.

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 charitable company 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 Unity Works Social Enterprises' ability to

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

We have nothing to report in this regard.

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This section explains that the Auditor must tell us if they are unhappy with how the directors managed the company.

The Audit report says that there is nothing bad the Auditor wishes to report to Company Members.

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' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. 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

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- 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 directors 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' annual report and from the requirement to prepare a strategic report.

RESPONSIBILITIES OF TRUSTEES

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

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

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Trustees' responsibilities are explained on page 4.
This page explains that it is the Auditors' responsibility to audit (check)
the accounts as the law says they should.

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 are set out below.

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CAPABILITY OF THE AUDIT IN DETECTING IRREGULARITIES

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, internal audit and the audit and risk committee, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.

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- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

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

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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USE OF OUR REPORT

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Sayer Vincent LLP

Jonathan Orchard (Senior statutory auditor)

17 December 2021

for and on behalf of Sayer Vincent LLP, Statutory Auditor

Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

You will see that this report and accounts also includes accessible information so that the trustees of Unity Works Social Enterprises are ensuring that all Company Members, including those with a learning disability, are able to fulfil their duties in law including to receive the accounts and to appoint the trustees and Auditor.

The law does not say we must provide this information, but Sayer Vincent LLP says it is in line with the statutory report and accounts.

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SUMMARY OF MONEY

For the year ended 31 March, 2021

What we have earned and what we have spent: £

Money we got in	2,447,411
What we spent on our staff	(1,371,629)
Other money we spent	<u>(867,838)</u>
Money we spent less than money we got in	<u>207,944</u>

What Unity Works Social Enterprises had at 31, March 2021: £

Equipment	7,778
Stocks we own	3,060
How much cash we had in the bank	186,208
What we are owed by others	313,647
What we owe to other Thera companies	(673,990)
What we owe to others	<u>(165,716)</u>
Final amount the company had at 31 March 2021	<u>(329,013)</u>

Unity Works Social Enterprises
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STATEMENT OF FINANCIAL ACTIVITIES
(incorporating an income and expenditure account)
for the year ended 31 March 2021

				Restated		Restated
	Unrestricted	Restricted	2021	Unrestricted	Restricted	Restated
	£	£	Total	£	£	2020
	Note		£			Total
						£
Income from:						
Grants and donations	3	381,787	314,107	226,378	36,509	262,887
Charitable activities	4	1,415,676	-	2,095,428	-	2,095,428
		1,797,463	314,107	2,321,806	36,509	2,358,315
Covid-19 exceptional Income	5	335,841	-	32,892	-	32,892
			335,841			
Total income		2,133,304	314,107	2,354,698	36,509	2,391,207
Expenditure on:						
Raising funds		50	-	35,956	-	35,956
Charitable activities		1,563,054	273,093	2,647,109	40	2,647,149
Exceptional Items		53,673	-	20,882	-	20,882
		1,616,777	273,093	2,703,947	40	2,703,987
Covid-19 exceptional expenses		349,597	-	29,162	-	29,162
			349,597			
Total expenditure	6	1,966,374	273,093	2,733,109	40	2,733,149
Net income / (expenditure) for the period being the net movement in funds		166,930	41,014	207,944	(378,411)	36,469
						(341,942)
Reconciliation of funds:						
Total funds brought forward		(573,426)	36,469	(536,957)	(195,015)	-
						(195,015)
Total funds carried forward		(406,496)	77,483	(329,013)	(573,426)	36,469
						(536,957)

All of the above results are derived from continuing activities. There were no other recognised gains or losses beyond those stated above. Movements in funds are disclosed in Note 21 to the financial statements.

Unity Works Social Enterprises
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BALANCE SHEET
as at 31 March 2021

COMPANY REGISTRATION NUMBER 11338498

	Note	£	2021 £	£	2020 £
Fixed assets:					
Tangible assets	14		<u>7,778</u>		<u>-</u>
			7,778		-
Current assets:					
Stocks	15	3,060		5,515	
Debtors	16	313,647		139,109	
Cash at bank and in hand		<u>186,208</u>		<u>24,968</u>	
		502,915		169,592	
Current liabilities:					
Creditors: amounts falling due within one year	17	<u>(165,716)</u>		<u>(118,291)</u>	
Net current assets			<u>337,199</u>		<u>51,301</u>
Total assets less current liabilities			344,977		51,301
Long term liabilities:					
Creditors: amounts falling due after one year	18		<u>(673,990)</u>		<u>(588,258)</u>
Total net liabilities			<u>(329,013)</u>		<u>(536,957)</u>
The funds of the charity:	21				
Restricted income funds			77,483		36,469
Unrestricted income funds:					
General funds		<u>(406,496)</u>		<u>(573,426)</u>	
Total unrestricted funds			<u>(406,496)</u>		<u>(573,426)</u>
Total charity funds			<u>(329,013)</u>		<u>(536,957)</u>

Approved by the trustees on 13 December 2021 and signed on their behalf by



Simon Conway
Director



Jennifer Garrigan
Director

Unity Works Social Enterprises
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
for the year ended 31 March 2021

	Note	2021 £	2020 £
Net cash provided by operating activities	22	196,452	42,783
Cash flows from investing activities:			
Payments to acquire tangible fixed assets		<u>(10,000)</u>	<u>-</u>
Net cash provided by / (used in) investing activities		(10,000)	-
Cash flows from financing activities:			
Interest paid		<u>(25,212)</u>	<u>(18,608)</u>
Net cash used in financing activities		(25,212)	(18,608)
Change in cash and cash equivalents in the year		161,240	24,175
Cash and cash equivalents at the beginning of the year		<u>24,968</u>	<u>793</u>
Cash and cash equivalents at the end of the year		<u>186,208</u>	<u>24,968</u>

Unity Works Social Enterprises
(A company limited by guarantee)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2021

1 Accounting policies

a) Statutory information

Unity Works Social Enterprises is a charitable company limited by guarantee and is incorporated in the United Kingdom. The registered office address is Anthony Collins Solicitors LLP, 134 Edmund Street, Birmingham, West Midlands, B3 2ES. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

b) Basis of preparation

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 UK and Republic of Ireland (FRS 102) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are prepared in Sterling (£) which is the functional currency of the company. The financial statements are for the period ended 31 March 2021 (2020: year ended 31 March 2020).

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

c) Going concern

The directors have received assurances from the trustees of Thera Trust that they continue to support Unity Works Social Enterprise's work and will continue to support the operations of the company. On this basis the directors consider that the company has the ability to continue operating as a going concern and there are no known material uncertainties to this. Further information is given in the directors' annual report and below in Note 2 in the section on Group Financial Support.

The directors do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

d) Funds

Unrestricted funds are available for use at the discretion of the directors in the furtherance of the general objectives of the company. Such funds may be held in order to finance both working capital and capital investment.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

e) Income

All income is included in the Statement of Financial Activities (SoFA) when the company is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Unity Works Social Enterprises
(A company limited by guarantee)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2021

1 Accounting policies (continued)

e) Income (continued)

The company receives income from contracts and revenue grants. Income contracts and revenue grants are recognised at fair value when the company has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Fees for care and support services comprise of income receivable from health authorities and social services departments under contracts for the supply of care and support services. For work undertaken on a contractual basis, any income is recognised in accordance with the terms of the contract. In general terms, this means that income is recognised as support is provided.

Grants receivable are accounted for in the period in which the grant is received or the conditions of the grant are met, if later, unless there is an agreement to make such grants and they are received prior to the date the financial statements are issued. In this case the appropriate debtor is included.

f) Government & local authority assistance

Government assistance in the form of Coronavirus Job Retention Scheme and Job Support Schemes is recognised as income when an eligible claim has been submitted.

Other government and local authority grants are recognised at fair value when the company has entitlement after any performance conditions have been met, the receipt is probable and the amount can be measured reliably.

g) Expenditure and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Expenditure on charitable activities; split between 'employment', social enterprise cafes' and 'other activities'.

Irrecoverable VAT is not separately analysed and is charged to the statement of financial activities when the expenditure to which it relates is incurred and is allocated as part of the expenditure to which it relates.

Support costs are central administration costs which have been recharged to the various activities using a fair allocation based on each activity's expenditure as a proportion of the total expenditure by type of cost.

Governance costs include those incurred in the governance of the company's assets and are primarily associated with constitutional and statutory requirements. The costs are recharged to the various activities based on the activities expenditure as a proportion of the total expenditure by type of cost.

All expenditure has been classified under headings that aggregate all costs relating to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

The charity is exempt from income tax and capital gains tax under Section 505 ICTA 1988.

h) Operating leases

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

i) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life, as follows:

- | | |
|---|---------------------|
| <ul style="list-style-type: none">• Furniture and equipment | 33.3% straight line |
|---|---------------------|

Unity Works Social Enterprises
(A company limited by guarantee)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2021

1 Accounting policies (continued)

j) Stocks

Stocks are stated at the lower of cost and net realisable value. Net realisable value is the price at which stocks can be sold in the normal course of business after allowing for the costs of realisation. Provision is made where necessary for obsolete, slow moving and defective stocks.

k) Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

l) Cash at bank and in hand

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible into known amounts of cash with insignificant risk of change in value.

m) Creditors and provisions

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

n) Financial instruments

The company enters into only basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties and loans from related parties. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

o) Pensions

The pension cost charged to the statement of financial activities represents amounts payable by the company in the accounting period. The company makes payments to The People's Pension Fund. The scheme is a defined contribution scheme and the pension charge represents the amounts payable to the fund in respect of the period.

p) Parent charity and financial support

An Intra-Group Agreement exists between Thera Trust and twenty eight of its subsidiaries. This Intra-Group Agreement incorporates a Funding Agreement which allows Thera Group companies to benefit from the movement of funds around the Group. Each subsidiary, other than The Camden Society, Equal Futures and Thera Limited, has acceded to this Intra-Group Agreement with Board approval. In addition to this, Thera Trust and its subsidiaries have all individually agreed not to demand the repayment of any inter-company borrowings within twelve months of the date on which the balance sheet is signed. Any amounts due to or from Group companies that have been shown as due within one year relate to balances arising from operational activities and gift aid. A market rate of interest has been charged on balances between group companies.

q) Restatement of prior year SOFA

Due to the ongoing Covid-19 pandemic the associated costs and income from this event have been split out from inclusion in Charitable Activities in the prior year, this has had the effect of increasing income by £32,892 and reducing overall costs by the same amount. Covid expenses have been differentiated from exceptional items on the face of the SOFA. There has been no other impact on the financial statements.

2 Judgments in applying accounting policies and key sources of estimation uncertainty

The directors of the company make estimates and assumptions concerning the future. Management are also required to exercise judgement in the process of applying the charitable company's accounting policies. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed in note 2 overleaf.

Management have considered whether Covid-19 has impacted on any areas of estimation in reporting these accounts. Other than the general background uncertainty created by Covid-19's economic impact, management do not believe that it impacts on any specific aspects of the numbers reported in these accounts.

In preparing these financial statements, the directors have delegated authority to management to make the following judgements:

Unity Works Social Enterprises
(A company limited by guarantee)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2021

2 Judgments in applying accounting policies and key sources of estimation uncertainty (continued)

Group financial support

The directors of all of the subsidiaries within the Thera Group that have acceded to the Intra-Group Agreement as referred to above, have received assurance from the board of Thera Trust that adequate financing is in place to meet the group's financing needs and this has enabled the directors to confirm that management can prepare the accounts on a going concern basis.

Leases

The charitable company determines whether leases entered into by the charitable company either as a lessor or a lessee are operating or finance leases. These decisions depend on an assessment of whether the risks and rewards of ownership have been transferred from the lessor to the lessee on a lease by lease basis based on an evaluation of the terms and conditions of the arrangements, and accordingly whether the lease requires an asset and liability to be recognised in the statement of financial position.

Recoverability of trade debtors

Trade and other receivables are recognised to the extent that they are judged recoverable. Management reviews are performed to estimate the level of reserves required for irrecoverable debt. Provisions are made specifically against invoices where recoverability is uncertain.

Management makes allowance for doubtful debts based on an assessment of the recoverability of debtors. Allowances are applied to debtors where events or changes in circumstances indicate that the carrying amounts may not be recoverable. Management specifically analyse historical bad debts, customer creditworthiness, current economic trends and changes in customer payment terms when making a judgement to evaluate the adequacy of the provision for doubtful debts. Where the expectation is different from the original estimate, such difference will impact the carrying value of debtors and the charge in the statement of financial activities.

Provisions

A provision is recognised when the charitable company has a present legal or constructive obligation as a result of a past event for which it is probable that an outflow of resources will be required to settle the obligation and the amount can be reliably estimated. If the effect is material, provisions are determined by discounting the expected future cash flow at a rate that reflects the time value of money and the risks specific to the liability.

Whether a present obligation is probable or not requires judgment. The nature and type of risks for these provisions differ and management's judgement is applied regarding the nature and extent of obligations in deciding if an outflow of resources is probable or not.

Depreciation and residual values

The Trustees have reviewed the asset lives and associated residual values of all fixed asset classes, and in particular, the useful economic life and residual values of fixtures and fittings, and have concluded that asset lives and residual values are appropriate.

The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. In re-assessing asset lives, factors such as technological innovation, product life cycles and maintenance programmes are taken into account. Residual value assessments consider issues such as future market conditions, the remaining life of the asset and projects disposal values.

3 Income from grants and donations

	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
Donations	206,787	76,905	283,692	2,821	10,509	13,330
Grants	-	237,202	237,202	48,557	26,000	74,557
Social Investment Grant	175,000	-	175,000	175,000	-	175,000
	<u>381,787</u>	<u>314,107</u>	<u>695,894</u>	<u>226,378</u>	<u>36,509</u>	<u>262,887</u>

Unity Works Social Enterprises
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2021

4 Income from charitable activities

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Employment income	380,997	-	380,997	533,618
Social enterprise cafes income	658,386	-	658,386	1,104,146
Other charitable activities income	376,293	-	376,293	457,664
Total income from charitable activities	<u>1,415,676</u>	<u>-</u>	<u>1,415,676</u>	<u>2,095,428</u>

In the previous year all income from charitable activities was unrestricted.

5 Covid-19 exceptional Income

Income from central government and local authorities in relation to Covid-19 exceptional income amounted to £335,841 (2020 - £32,892)

6 Analysis of expenditure

	Employment £	Social Enterprise cafes £	Other activities £	2021 £
Staff and agency costs	241,180	630,756	499,693	1,371,629
Property costs	141	137,730	36	137,907
Other support costs	87,931	611,542	28,236	727,709
	<u>329,252</u>	<u>1,382,250</u>	<u>527,965</u>	<u>2,239,467</u>

	Employment £	Social Enterprise cafes £	Restated Other activities £	Restated 2020 £
Staff and agency costs	257,922	1,305,536	122,698	1,686,156
Property costs	-	125,511	-	125,511
Other support costs	98,752	747,746	74,984	921,482
	<u>356,674</u>	<u>2,178,793</u>	<u>197,682</u>	<u>2,733,149</u>

Other support costs includes overhead and governance costs.

Exceptional costs of £53,673 have been incurred in relation to employment costs in the year. In the previous year £20,882 was incurred for employment and other costs in relation to restructuring.

7 Governance costs (included within other support costs) comprise:

	2021 £	2020 £
External auditor's remuneration	<u>9,936</u>	<u>9,744</u>
	<u>9,936</u>	<u>9,744</u>

8 Interest payable and similar charges

	2021 £	2020 £
Interest payable on intra-group borrowings	<u>25,212</u>	<u>18,608</u>
	<u>25,212</u>	<u>18,608</u>

Unity Works Social Enterprises
(A company limited by guarantee)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2021

9 Net income / (expenditure) for the year

This is stated after charging:

	2021	2020
	£	£
Depreciation	2,222	-
Operating lease rentals:		
Property	64,032	55,514
Other	2,440	2,768
Auditors' remuneration (excluding VAT):		
Audit	6,260	6,140
Other services	2,020	1,980
	72,688	66,300

Auditors' remuneration for the group is disclosed in full in the parent charitable company and is recharged to the subsidiary as part of the overall recharge of the group's management and administration costs.

10 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2021	Restated 2020
	£	£
Salaries and wages	1,263,535	1,392,019
Social security costs	72,688	105,260
Pension costs		
Defined contribution	33,742	44,602
	1,369,965	1,541,881
Agency staff	1,664	144,275
	1,371,629	1,686,156

The following number of employees received employee benefits (excluding employer pension costs and employer's national insurance) during the year between:

	2021	2020
	No.	No.
£70,000 - £79,999	1	1

These employees participated in the pension scheme during the year:

	2021	2020
	No.	No.
Employer pension contributions	4,945	6,593

No employee earned more than £60,000 during the current year.

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £145,892 (2020: £91,146). The charitable company considers its key management personnel to comprise of the Service Director/Managing Director.

The charity trustees were neither paid nor received any other benefits from employment with the charity in the period. No charity trustee received payment for professional or other services supplied to the charity.

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £529 (2020:£131).

Unity Works Social Enterprises
(A company limited by guarantee)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2021

11 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was 66 (2020: 83).

Staff are split across the activities of the charitable company as follows:

	2021 No.	2020 No.
Employment	17	18
Social enterprise cafes	31	42
Other charitable activities	18	23
	66	83

12 Related party transactions

There are no related party transactions to disclose for 2021 other than intra-group transactions as disclosed below.

Thera Trust is the parent charitable company of Unity Works Social Enterprises. Any balances due to or from entities within the Thera group are disclosed within the relevant debtors and creditors notes.

Thera Trust makes a recharge of management and administration costs incurred on behalf of the group to all of its subsidiaries. The specific amounts recharged to each entity are not being disclosed on the grounds that the Thera Group operates in a competitive commissioning environment and this information is commercially sensitive.

As in the Accounting policies note for Parent charity and financial support, a market rate of interest has been charged on balances between Thera Trust and Unity Works Social Enterprises, in 2021 £25,212 (2020 £18,608).

13 Taxation

	2021 £	2020 £
UK corporation tax at 19% (2020: 19%)	-	-

Factors affecting the tax charge for the year

The tax assessed for the year is lower than (2020 - lower than) the standard rate of corporation tax in the UK of 19% (2020 - 19%). The differences are explained below:

Result from ordinary activities before tax	(329,013)	(536,957)
Result from ordinary activities before tax multiplied by standard rate of corporation tax in the UK of 19% (2020 - 19%)	-	-
Effects of:		
Tax losses utilised	-	-
Total tax charge for the year	-	-

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

Unity Works Social Enterprises
(A company limited by guarantee)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2021

14 Tangible fixed assets

	Fixtures and equipment £	Total £
Cost		
Additions in year	10,000	10,000
At the end of the year	10,000	10,000
Depreciation		
Charge for the year	2,222	2,222
At the end of the year	2,222	2,222
Net book value		
At the end of the year	7,778	7,778
At the start of the year	-	-

All of the above assets are used for charitable purposes.

15 Stock

	2021 £	2020 £
Raw materials	3,060	5,515
	3,060	5,515

16 Debtors

	2021 £	2020 £
Trade debtors	216,530	67,360
Other debtors	3,205	15,965
Prepayments and accrued income	93,912	55,784
	313,647	139,109

17 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	12,610	34,409
Taxation and social security	22,702	28,407
Other creditors	946	4,917
Accruals	129,458	50,558
	165,716	118,291

18 Creditors: amounts falling due after one year

	2021 £	2020 £
Amounts due to group undertakings	673,990	588,258
	673,990	588,258

The repayment period for the amounts owed to group undertakings is disclosed in the accounting policy called Parent charity and financial support.

19 Pension schemes

The People's Pension Fund

The company participates in The People's Pension Fund, which is a defined contribution scheme for the benefit of its employees. Contributions to the scheme during the year amounted to £33,742 (2020: £44,602). As at the balance sheet date there were 54 (2020: 65) of the Scheme employed by the company. The amount outstanding in respect of this Scheme at the year-end was £nil (2020: £nil).

Unity Works Social Enterprises
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2021

20a Analysis of net assets between funds (current year)

	Restricted reserve £	General unrestricted £	Total funds £
Tangible fixed assets	1,963	5,815	7,778
Net current assets	75,520	427,395	502,915
Creditors: amounts falling due within one year	-	(165,716)	(165,716)
Creditors: amounts falling due after one year	-	(673,990)	(673,990)
Net assets at 31 March 2021	77,483	(406,496)	(329,013)

20b Analysis of net assets between funds (prior period)

	Restricted reserve £	General unrestricted £	Total funds £
Current assets	36,469	133,123	169,592
Creditors: amounts falling due within one year	-	(118,291)	(118,291)
Creditors: amounts falling due after one year	-	(588,258)	(588,258)
Net assets at 31 March 2020	36,469	(573,426)	(536,957)

21a Movements in funds (current year)

	At 1 April 2020 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2021 £
Restricted funds:					
Donations	-	3,615	(1,338)	(1,898)	379
Deloitte	25,960	-	-	-	25,960
BGC JobsOhio	7,476	-	(1,661)	-	5,815
Great Escape	3,033	5,073	(283)	-	7,823
CIA Big Lottery	-	28,000	(28,000)	-	-
LB Havering Business Support Grants	-	20,241	(20,241)	-	-
LCRF Wave 1, Chelsea FC Foundation & MCC	-	-	-	-	-
Foundation	-	88,091	(89,989)	1,898	-
ESFA	-	16,000	(16,000)	-	-
Young Camden & Camden SAF - Employment Project	-	5,933	(5,933)	-	-
LCRF Wave 2	-	29,035	(29,035)	-	-
Arsenal FC Foundation	-	1,000	(1,000)	-	-
Hampstead Wells & Campden Trust ESA	-	7,500	(2,847)	-	4,653
FSF Essex	-	11,613	(1,631)	-	9,982
Rank Foundation	-	25,000	(25,000)	-	-
The National Lottery Community Fund	-	46,479	(46,479)	-	-
Postcode Neighbourhood Trust Unity Pies	-	18,679	-	-	18,679
FSF Barnet	-	7,848	(3,656)	-	4,192
Total restricted funds	36,469	314,107	(273,093)	-	77,483
General funds	(573,426)	2,133,304	(1,966,374)	-	(406,496)
Total unrestricted funds	(573,426)	2,133,304	(1,966,374)	-	(406,496)
Total funds	(536,957)	2,447,411	(2,239,467)	-	(329,013)

The narrative to explain the purpose of each fund is given below.

Unity Works Social Enterprises
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2021

21 Movements in funds (continued)

21b Movements in funds (prior period)

	At 1 April 2019 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2020 £
Restricted funds:					
Deloitte	-	26,000	(40)	-	25,960
BGC JobsOhio	-	7,476	-	-	7,476
Great Escape	-	3,033	-	-	3,033
Total restricted funds	-	36,509	(40)	-	36,469
General funds	(195,015)	2,321,806	(2,700,217)	-	(573,426)
Total unrestricted funds	(195,015)	2,321,806	(2,700,217)	-	(573,426)
Total funds	(195,015)	2,358,315	(2,700,257)	-	(536,957)

Purposes of restricted funds

Donations

Various donations including funds to support the homeless meals project and other temporary measures in Café Victoria.

Deloitte

Create an online portal giving students and job seekers access to a Virtual Learning Environment and Case Management System enabling people to independently access their details, CV, job search.

BGC JobsOhio

To purchase a coffee cart and sell coffee, thereby creating further employment of people with a learning disability.

Great Escape

Annual break for a week of activities designed to build skills and confidence for the people we support.

CIA Big Lottery

For delivery of a Health & Wellbeing project.

LB Havering Business Support Grants

Grant to support Jacksons Café during 2020.

LCRF Wave 1, Chelsea FC Foundation & MCC Foundation

Supporting the homeless meals project and other temporary measures in Café Victoria.

ESFA

For delivery of an employment project.

Young Camden & Camden SAF - Employment Project

For delivery of a Health & Wellbeing project.

LCRF Wave 2

To cover the costs of staff to deliver online accreditation and employment support and tablets and dongles to be granted to 20 people supported by Unity Works to help them to get online.

Arsenal FC Foundation

Grant to support the business during 2020.

Hampstead Wells & Campden Trust ESA

To cover the costs of a part time Employment Support Advisor to work with people from the trust's area of benefit in Camden.

FSF Essex

For delivery of an employment project.

Rank Foundation

Grant to support delivery and management costs.

Unity Works Social Enterprises
(A company limited by guarantee)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2021

21 Movements in funds (continued)

Purposes of restricted funds (continued)

The National Lottery Community Fund

To support continued delivery of employment projects including online sessions.



In partnership with
**THE NATIONAL LOTTERY
COMMUNITY FUND**

Postcode Neighbourhood Trust Unity Pies

To develop new SE Café business stream.

FSF Barnet

For delivery of an employment project.

Transfer of funds

Transfer between restricted funds

The transfer between funds to cover costs of supporting the homeless meals project and other temporary measures in Café Victoria.

22 Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2021 £	2020 £
Net income /(expenditure) for the reporting period (as per the statement of financial activities)	207,944	(341,942)
Depreciation charges	2,222	-
Interest payable	25,212	18,608
Decrease / (increase) in stocks	2,455	(5,515)
Increase in debtors	(174,538)	(86,970)
Increase in creditors	133,157	458,602
Net cash provided by operating activities	196,452	42,783

23 Operating lease commitments

The charity's total future minimum lease payments payable under non-cancellable operating leases is as follows for each of the following periods

	Property		Equipment	
	2021	2020	2021	2020
	£	£	£	£
Less than one year	7,750	-	2,440	-
One to five years	31,000	-	2,440	-
Over five years	38,750	-	-	-
	77,500	-	4,880	-

24 Ultimate holding company

Unity Works Social Enterprises's ultimate parent company is Thera Trust, a charitable company limited by guarantee (company number 3593418) and registered in England and Wales (charity number 1090163). Thera Trust is ultimately controlled by the board of trustees.

Copies of the consolidated Thera Trust financial statements are available from the Charity Commission.