

UNITY WORKS SOCIAL ENTERPRISES

Registered Company No: 11338498

Charity No: 1185113

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 March, 2023

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, 2022 and March, 2023.**

**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	David Umpleby (Chairperson) Virginia Beardshaw Neil Bramley Alison Bunney Jennifer Garrigan Tavish Kumar
COMPANY SECRETARY	Martin Pilkington
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
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Swingbridge Road
Grantham
NG31 7XT

AUDITOR

Sayer Vincent LLP
Statutory Auditor
Invicta House
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London
EC1Y 0TL

BANKERS

Barclays Bank PLC
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Sutton
Surrey
SM1 1DR

SOLICITORS

Anthony Collins Solicitors LLP
134 Edmund Street
Birmingham
B3 2ES

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REFERENCE AND ADMINISTRATION INFORMATION

Reference and administrative information set out on pages 2-3 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under company law, and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

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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, 2022 to 31 March, 2023.

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 largely in London and some other areas.

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

Alison Bunney (Appointed 9 May 2023)

Simon Conway (Resigned 31 August, 2022)

Jennifer Garrigan

Tavish Kumar

Persis Maskey (Resigned 11 March, 2023)

Claire Pearson (Resigned 14 July 2023)

David Umpleby

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



chairman

I was delighted to be offered the role of Chair of the board of Trustees this year and have continued to be impressed by the collective expertise the Board provides and uses to support and challenge Unity Works in delivering its core objectives.

The board continues to develop and we have welcomed Alison Bunney as a new Trustee. Alison brings a wealth of experience in employability and I am excited to see how she can support us. We also said goodbye to Persis Maskey from Deloitte who has been with us from the start. I would like to formally recognise her valuable contribution alongside that of Jenny Garrigan who led us brilliantly in an interim capacity. We continue to benefit from her input and links to the wider Thera group. Tavish continues to flourish in his role as a Trustee and is taking on more and more with support. I'm excited to be supporting the Thera pilot for Trustees with lived experience which will further support Tavish's development as a director and the insight and value he brings to the board.

The organisation continued to operate in a difficult external environment. Our emergence from Covid was particularly challenging as it was for the majority of businesses in our sector. Our ability to recruit staff has been the single biggest inhibitor to progressing our growth plans this year and our cafes were hard hit by food inflation, rail strikes and hybrid working impacting on footfall. Sadly, we ended up closing our New Horizons café as a result.

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Our financial position is a key risk and area of focus for the board, and this year is an important one for us on the road to self-sufficiency. For the first year in a long history of highly successful fundraising, additional revenue through fundraising did not materialise. This has become a key priority for us moving forward.

Despite the challenges, it feels very much like we have stabilised and I am excited about the future. Claire and her teams' relentless focus and enthusiasm have positioned us well going forward and for the first time in a long time we finished the year with a full complement of staffing roles. In addition, frontline managers have embraced a new staff learner management system and we are starting to see an upturn in café footfall from the previous 12 months. Coupled with an increase in training incomes this will further improve our revenue position as will the achievement of our growth plans.

I am continually grateful to our many partners, funders and customers without whom we couldn't play our part in the fight to ensure that the skills and talent of people with a learning disability are part of the UK workforce.

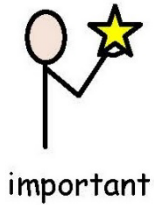
I remain positive about the future and the opportunity to support as many people with learning disabilities as we can to be leaders in society.

David Umpleby
Chairperson

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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

This year Unity Works staff came together to revisit our vision and mission and review our values. Using the mnemonic DECIDE we replaced a couple and added a 6th value that we felt epitomised what we do and how we do it.



Dynamic: Relentlessly positive, energised, and forward-thinking, seizing every new development and avenue to further our mission.



Effective: Providing exceptional, quality support to people with a learning disability that achieves sustainable outcomes.



Creative: Taking an enterprising approach to working with people with a learning disability and finding ways to overcome the barriers that people face.



Inclusive: People with a learning disability demonstrate incredible talents and skills when they are given the right opportunity.



Defiant: Defenders of the belief that people with a learning disability can and should have the same opportunities as everyone else and are resilient in the face of opposition to this.



Empowering: Enabling people with a learning disability to DECIDE their own future.

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Trustee's Report

Overview

overview

It has been a year of immense change and enormous financial challenge for the voluntary sector, navigating major recruitment issues alongside the cost-of-living crisis and a significant drop in charitable giving.

The year has been a busy one for Unity Works across all areas, with pressures on time and resources that felt even greater than during the pandemic. Although we have faced significant challenges, as always, we too have had much to celebrate.

Challenges:

The ability to recruit staff has been the single biggest inhibitor to progressing our growth plans this year. Roles identified as critical for growth have been vacant for most of the year. This has been due to a combination of poor quality applicants and frontline staff shortages at an all-time high. This unfortunately has seen Senior Leadership Team members, including the Managing Director, having to cover frontline shifts as well as staff supervision thus diverting them from growth endeavours.

Although Contract Managers were promoted internally which is fantastic testament to our in-house talent strategy this left two frontline employment adviser roles vacant which have proved incredibly difficult to fill.

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All staff have worked tirelessly to further strengthen our administrative infrastructure. Initiatives included implementing a staff learner management system, reviewing and creating policies, engaging with e-learning and implementing our RARPA system to track and record learner progress. Whilst these all provide long term gains in terms of reducing time and resourcing pressures, they have come at a price with a short term but hefty demand on capacity.

Our cafes have powered ahead in revitalising commercial income but with ,food inflation, rail strikes and hybrid working impacting on footfall this has taken the wind out of the sails somewhat and sadly we ended up closing the New Horizons café.

Training income has suffered across all our social enterprises due to the diminished capacity of the Learning & Skills team through vacancies and therefore an inability to implement the increased training charge, fill vacant placements and build up a pipeline.

For the first year in a long history of highly successful fundraising, additional revenue through fundraising did not materialise which was very disappointing. A lot of work went into some large applications that in previous years would have yielded something, if not all we had asked for but this year were rejected in favour of cost of living projects as trusts and foundations shifted their priorities and were overwhelmed with applications.

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Successes

Growth endeavours:

Thankfully we end the year with an almost full staffing complement through rolling recruitment rounds including social media campaigns and buy-in from staff to promote the roles across the organisation. The annual pay rise also contributed to a greater number and quality of applications. ALL growth roles are now populated providing the capacity for SLT members to engage in some lucrative and potentially game-changing tendering activity and networking.

Contract Managers have been fully inducted now allowing our Employment Manager time to pursue growth activities – resulting in the award of 2 additional supported internship contracts and preliminary discussions taking place for a further 2 as well as retaining one of our largest employment contracts in Greenwich that came up for tender.

Our new Learning and Skills team – comprising of staff returning to the organisation (and therefore able to hit the ground running) have made significant strides in securing agreement from local authorities for the new training day rate, an uplift of almost 50% in some cases and reviving the trainee referral pipeline.

The Managing Director attended a 12-week Small Business programme with Goldman Sachs and although it was tough it was also rewarding and

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culminated in an organisational growth strategy as well as a project team of alumni keen to work on a Mill Lane garden centre renovation.

Frontline managers have embraced a new staff learner management system and had much greater involvement in organisational planning that has led to the creation of enterprise business model canvases, business and marketing plans. They have also taken ownership of expenditure and initiatives to drive-up sales/contractual revenue. All skills and enterprise staff are now using a new RARPA system for tracking trainees learning and progress.

Staff development and wellbeing:

There has been a continued focus on staff development with our organisational awayday focusing on wellbeing, some smarter not harder training, tailored safeguarding training and a day of free leadership training from a professor at Ashridge Business school.

We rolled out the Able Futures mental health support programme and our Mental Health First Aiders took on the task of planning awareness-raising activities throughout the year to support positive mental health strategies both in and out of work,

We ran elections for our Employee Consultation Council that will champion the staff voice and also lead on staff engagement. Through the council we agreed on a recognition scheme for staff to be implemented that would

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encourage colleagues to nominate each other for a reward when they demonstrated behaviours reflective of our new values.

Staff also enjoyed an evening of summer drinks, our uplifting annual Awards Ceremony, the best attended ever Christmas party and a fun Christmas jumper Zoom session.

Commercial

Cafes continued to see an increase in footfall over the last 12 months despite the litany of curveballs described above and we successfully launched a new café in the Hereford Council offices, supported by our sister subsidiary Aspire, that has smashed our sales forecasts by over a third. Our Greenwood café has also benefited from income to deliver thousands of meals to families using foodbanks.

Debt levels have been bought down by over £70k due to some excellent collaboration with the central sales ledger team.

All in all, a very tough year financially and in terms of toll on managers in particular, however the latter few months has seen payoff of the hard work and provided a much needed boost in morale. The organisation really feels like it is coming together as a whole to continue to battle against the dire employment statistic that plagues us all. Staff are clear on how they contribute to the mission and keen to work collaboratively both internally and with external partners to achieve an increase in the employment rate of people with a learning disability.

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This year's apprentices and award winning learners with their achievement certificates at the awards evening.

The next few pages summarise performance against the years objectives.

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Activities



UNITY WORKS

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

activities

Last year we reported that the numbers of people with a learning disability/autism in employment nationally had fallen from a dire 6.8% to an even more dismal 5.1%. This has further declined to a depressing 4.8%.

However, Unity has been working solidly to counter this achieving 89 jobs this year and working with over 100 trainees and 5 apprentices to progress them towards the labour market.

Over the year Unity Works has supported:

- 300 people across 8 employment contracts – 305 (89) were successful in finding work this is up from 21% last year (105 out of 500 people)
- 100 people to access volunteering and work placements to improve their employability skills and confidence
- 83 people in our social enterprises
- 5 apprentices to complete NVQ level 2 and 5 into work
- 47 young people towards work via our supported internships, 6 are in work and 4 have received job offers
- 78 people through our adult community learning and health and wellbeing programmes
- 6 employers via our disability awareness training

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achievements

Achievement and Performance

Employment

The reasons for the dramatic drop in employment rates vary from the impact of pandemic on people with a learning disability, to the current nationwide recruitment trends. This is of concern as we have also seen a decline in both Local Authority and Department of Work and Pensions funding for supported employment resulting in a reduction in the number of employment contracts we have both tendered for and are delivering.

Our employment service currently has 8 programmes running across London supporting over 300 people on the pathway to employment. We have supported 89 people into work over the last year into a variety of roles from seasonal work to working full time in a hospital cardiology department.

We have also supported over 100 people to access volunteering and work placements to improve their employability skills and confidence to move towards jobs.

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M is autistic and was referred to Unity Works by Kennington Job centre to receive specialist employment support

To get a better understanding of M's aspirations and goals his employment advisor met with him and found out what he wanted to achieve and discussed how Unity Works could support him with some of the things he found challenging. M was reassured that Unity Works had a person-centred approach and would not force him to apply for jobs that didn't match his skills or interests so was happy to engage with his employment adviser in appointments at the jobcentre.

M's job coach alerted him to a jobs fair in Central London where different employers would be in attendance. M was initially nervous but before the event his Employment adviser supported M to practice his approach to employers. He helped M to prepare a small script detailing a brief introduction of himself and expressing what type of role he was looking for.

When the event arrived M put into practice what had been discussed and secured an interview with Thistle Hotels.

M's Employment Adviser practiced interview techniques with M so he would feel confident and prepared for the interview process. During the interview, M spoke confidently, expressed his answers clearly and made a great impression on the interviewer.

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As a result, M was offered the job and has now been there for 2 months. M receives regular positive feedback from his manager and Thistle Hotel work with Unity Works to ensure sustainment in the role.

Employment workstream development

Unity Works has been able to capitalise on a recent increase in supported internships for young people with a learning disability. We have delivered across 4 sites in London; Westminster Kingsway College, Berkeley Homes, Queen Elizabeth Hospital Lewisham and Greenwich NHS Trust and Kings College NHS foundation trust, supporting 47 young people to develop their employability skills and move to employment .

The government recently announced it was investing £18million in strengthening supported internships. A contract has been awarded to the British Association of Supported Employment (BASE), the National Development Team for Inclusion (NDTi) and DFN Project search with the aim of doubling the number of supported internships in every local authority, improving the quality of supported internships and training over 700 job coaches by 2025.

We are taking an active part in this project both through our delivery programmes, accessing the training for staff, as well as positioning

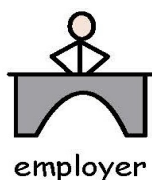
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ourselves strategically to work with Local authorities in the development of the new accompanying SEN employment forums.

We also successfully retained our Greenwich Worktrain contract for another 4 years in partnership with Greenwich Mencap and Volunteer Centre Greenwich.

Employer Engagement



We support employers with a range of services, including disability awareness training, accessible recruitment processes, matching candidates to job opportunities and ongoing support after recruitment. We have developed a comprehensive employer offer that can be delivered online and in person. Unfortunately, this has been an area that has suffered considerably due to move on of staff and will be a major focus for us next year. Thankfully existing links remain strong, providing plenty of vacancies for our jobseekers and our current job broker, a colleague with lived experience, is working hard to ensure both existing and new relationships are nurtured and is supporting us to pull together an employer engagement strategy to inform activity in this area.

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We have actively engaged 90 employers including:



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Royal Opera House London: The Visitor Experience team at the Royal Opera House has been delighted to work with Unity Works for some time. Their vision of an inclusive world where people with a learning disability can work, fully supports our vision of a supportive and engaged workforce. Unity Works drive to create employment and training opportunities for people with a learning disability is vital to ensuring that everyone has the right to work and access to work. A brilliant organisation for the Royal Opera House to work with and support.

Pines and Needles: Since our partnership with Unity Works began in 2018, we have cherished the connections we have formed with our exceptional Unity Workers. Their role as sales assistants in our Christmas tree stores has had a profound impact on our business. We have witnessed the growth of long-term, returning Unity Workers, as well as the development of dedicated and passionate staff members. The effectiveness of many Unity Workers can be attributed to their meticulous work ethic and genuine enthusiasm for tasks at hand. Their contributions have not only enhanced our operations but also fostered an environment of efficiency and inclusivity. We take great pride in our collaboration with Unity Works, as it exemplifies the transformative potential of diversity and inclusivity in our business.

Landmark Hotel London: Unity Works is a highly specialized organisation that focuses on delivering exceptional employment support, helping job seekers find work in a variety of different fields. The Landmark London Hotel takes pride in offering customised support and guidance to the team members with a learning disability who want to work and can work. The company is dedicated to assisting individuals achieve their goals and reach their full potential in their chosen career path. Also being partners with Unity Works we are creating a mutually beneficial relationship between those seeking employment and the business looking for candidates.

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Social Enterprises



work

Our social enterprises are both credible businesses delivering products and / or services to other businesses or direct to customers as well as being the vehicle through which we deliver our bespoke apprentice programmes, accredited industry training and create additional opportunities for upskilling people to find work.

Mail Out supports a range of ethical social enterprises and small start-up companies to store and distribute their products to train people for a career in warehousing and customer service.

Mail Out has increased its customer base significantly over the last year with 6 new businesses choosing our service for their storage and fulfilment requirements. As a result of the increased business, we have been able to develop and widen the range of skills and experience our 15 trainees are receiving. We have had one apprentice successfully graduate with an NVQ level 2 and enter paid work as a steward and our new apprentice has swiftly become the main contact for 2 of our biggest customers.

We successfully promoted a member of staff to Manager and recruited a new supervisor. They have both been inducted and are actively researching new systems and tools, the potential impact of automation on our provision and how this all might impact on the type of second site we search for next year. The Manager also obtained his alcohol licence enabling us to increase

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the products we can store and transit and therefore the orders for some of our clients.

We have added the click and drop service as a new supplier as well as DHL as this is a preference for several customers since the postal strike rather than relying on Royal Mail services. As part of our environmental and sustainability drive we have also met with a new courier company called pedivan, they use cycle and electric couriers and will replace Addison Lee for zone 1 and 2 deliveries.

Mill Lane, is our community garden centre in West Hampstead. We have supported 16 people with training in horticulture and customer service over the last year to increase people's vocational skills and health and wellbeing.

Mill Lane has also had a year of transition. It began with the resignation due to relocation of the long-term manager and an application to renew and extend our lease so we can commence work on a large re-development project. We then successfully welcomed a new manager and supervisor – the latter was one of the growth roles designed to increase commercial sales, however due to covering staffing issues this was not enacted until towards the end of the period so we won't see the benefits until next year.

We had another good Christmas though selling over 800 trees in 4 weeks and adding a delivery service. We also launched a small but successful funding campaign to raise money to repair the greenhouse.

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Our focus for the year ahead is to increase our footfall all year round to increase sales and to build upon the feasibility proposal that we commissioned from a local architect and Goldman Sachs small business programme alumni to refurbish/rebuild our premises that are in a dilapidated state.



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Social Enterprise Cafés

The Cafes have had yet another whirlwind year, not really knowing which way the wind is going to blow. All have retained their 5 star food hygiene rating though and continue to successfully train people to become baristas, chefs and front of house staff whilst offering healthy, affordable food to local communities and workplaces.

New Horizons:

Unfortunately, despite repeated attempts to engage local residents, low footfall in a discreet location and fruitless work with the landlord to allow us greater access to the building meant the sales remained dire in the café at New Horizons and it was closed on 2nd December 2022. Trainees were successfully transferred to other cafes and only one redundancy was made.

Jackson's Café:

This café continues to provide 40 training places a week and holds a small pipeline. The Family size Unity pie continues to be a roaring success and Christmas was very busy with lunches, seasonal cakes and events. Our local veteran's breakfast club has also grown to 20 members who visit each month. A donation from a loyal customer of £1000 allowed us to purchase new chairs to give the place a spruce too.

Unfortunately, 'Wates' construction are experiencing delays with their site and issues which may mean they can't contribute to a kitchen fit out which would hamper this particular project with them. We also waved goodbye to

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a member of staff after 14 years service. Her time with us was celebrated on our away day with a small presentation and gift. The new supervisor has slotted in extremely well.

Bromley Café:

This café is still dependant on centre occupation and unfortunately the client continues with a hybrid model and the regular food bank operating next to the café each Monday which has impacted sales.

However, our innovative team there have been working with local residents and have encouraged footfall with a range of promotions and creative ideas, including pumpkin soup, spiced hot chocolate and pumpkin pie at Halloween. We received a donation of a blender from one of the locals and have been teaching the trainees to make smoothies. We have also been given a section of the roof garden, to grow our own vegetables. Our trainees are very keen and love being involved in this as they get to grow, nurture, pick then prepare a dish using these ingredients.

We trialled opening on Saturdays throughout August but there was little uptake. We continue to work alongside the client to trial and showcase new ideas and results. However, searching for new premises is a top priority.

Bromley's sales have flourished due to the endeavours however not enough to cover the gap in trainee vacancies and increased running costs. The learning and skills team have been working closely with managers to prioritise vacancy filling at this site. Bromley had the highest number of returns of the annual customer survey with all comments citing excellence

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for food offer, customer experience and the Unity Works ethos. It is therefore incredibly disappointing that we struggled to cover our costs this year.



Greenwood Café:

This café has experienced a dramatic turnaround in its fortunes. Not only have they been producing 80 meals a week for Castlehaven foodbank they have done a roaring trade in events catering within the centre as restrictions were finally dropped and the

centre opened its doors to public and private hire again. Centre staff promote the café to hirers for catering purposes.

Trainees were able to visit the foodbank to see where the fruits of their labour were going and meet the recipients. They found this both exciting and humbling. Christmas was very busy and the staff were constantly trying out new and innovative recipes to tantalise customers taste buds.

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D has been involved with the foodbank project from the outset. He helps by; preparing various vegetables, following recipes and apportioning finished dishes into meal containers, counting forty portions and lids for each option and then sealing and labelling. D then stores them in the fridge ready for collection the following day.

When asked how he feels about the Project, D said “Working on the project gives me mixed emotions. I feel sad that I am making meals for people who would otherwise go hungry but at the same time it makes me happy that I can contribute to helping people.” This quote shows how much D has grown emotionally over the past year where previously he struggled to show emotion or compassion. Furthermore, the foodbank project has helped D with his portion control and counting skills. D is able to serve the correct number of evenly distributed meals and no longer requires support to ensure his counting is accurate.

Café Victoria:

Hospitality events have continued to dominate this year smashing targets in this area and compensating for the three days a week hybrid working model Westminster council have implemented. Footfall continues to slowly increase compared to last year, and towards the end of the year Mondays also looked to be experiencing an upturn. However numbers are still down compared to pre-pandemic levels.

The café team and service are so well loved by council staff that they were nominated for, and won, the Westminster council staff choice award. The

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team were invited to a gala dinner and awards ceremony at Porchester hall and had a great time.

The café team provided a fine dining experience for the Thera Trust chairpersons dinner to showcase their talents both back and front of house, receiving high praise from all attendees for both food and customer service quality.



Unfortunately, the coffee cart has been plagued with issues and we are trying to sell it. The model itself is not particularly viable and whilst we understand a cart can be a lucrative earner an electric model is a much more sustainable and preferred concession.

Plough Lane:

The café was tendered for early in the year and operational by August thanks to our whole café management team jumping on board and getting over to Hereford.

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The café team have been smashing targets since opening as council staff are loving the new offer and the ethos behind what Unity Works does. Events are non existent but sales are a third over forecasts and greater than Café Victoria's.

An open day and 5 individual taster days have taken place with 2 trainees starting in the new year. Staff will require a lot of support in this area but are very excited about the prospect and eager to welcome their new learners. There were initial wranglings over costs for works and equipment and higher energy bills than anticipated were concerning but these have been remedied.



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Training and Awards Centre

Training:

Our training opportunities across our social enterprises give trainees an opportunity to develop key skills within a real, thriving business, working alongside highly qualified staff who are competent both within their industry sector and also as effective and supportive mentors.

Placements are funded through a variety of means and are not time limited, meaning we can tailor the individual learning plan around that person and take their needs and aspirations into account holistically. Trainees may also be able to access our other services such as Adult Community Learning and Supported Employment.

Referrals are made by social workers, key workers, teachers/tutors/lecturers, parents, the person themselves or anyone else who may know someone who is interested. Enquiries can be made to the Learning and Skills Team via phone or email, or by handing a referral form into the social enterprise they are interested in, who will pass it on. A free taster session can then be arranged.

We have now appointed a Learning and Skills Manager and a new Learning and Skills Co-ordinator to oversee the trainee offer, and in the last quarter of the year we have engaged new referral partners and offered tasters to prospective trainees, with three new trainees already with a start date confirmed. The Learning and Skills team are working closely with enterprise



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managers to develop a framework of regular reviews, to support the RARPA system already in use and using easy read Individual Learner Plans to help trainees visualise and take control of their progressions.

Current numbers: at the end of the year we were 74% full with 78 trainees attending 114.5 sessions per week

- Mill Lane – 15 trainees (22.5 sessions per week)
- MailOut – 13 trainees (18 sessions per week)
- Café Victoria – 9 trainees (14 sessions per week)
- BbBC – 4 trainees (7 sessions per week)
- Greenwood – 7 trainees (15 sessions per week)
- Jacksons – 30 trainees (38 sessions per week)

Qualifications: Trainees can access a Level 1 or level 2 qualification (details below) and we are currently reviewing the scheduled start for new learners on these qualifications. There are 6 trainees currently working towards a Level 1 or Level 2 qualification. We have engaged a new assessor for catering and are training a member of the learning and skills team to be able to assess front of house and customer service skills. Most trainees undertaking a qualification will start with a Level 1 and can access Level 2 as and when ready. This will be explored with trainees as part of the regular review and Individual Learner Plans.

- Level 1 NVQ Certificate in Hospitality Services (7131-04)
- Level 1 NVQ Certificate in Food Preparation and Cooking (7131-03)
- Level 1 NVQ in Warehouse and Storage Skills (1016-01)

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Accessible Apprentice Programme

Our accessible apprentice programme has been running for 13 years. Based on the formal apprenticeship model, we created a scheme tailored around the needs of people with a learning disability who would like to gain vocational training whilst working. Our programme sits outside the levy scheme and this enable us to assess prospective candidates purely on vocational skills and desire to work in the catering and warehousing sectors. As a result, we do not set any English or maths requirements, and embed functional skills throughout the programme using real workplace scenarios. It is a 12 month paid role comprising of 30 hours per week on the job training and one day in a classroom. Apprentices are enrolled onto one of the following qualifications:

- Level 2 NVQ in Food Production and Cooking (7132-06)
- Level 2 NVQ Certificate in Hospitality Services (7132-09)
- Level 2 NVQ in Warehouse and Storage Skills (1016-02)

In 2022-23 we enrolled 8 apprentices with 5 graduating and being supported to find employment. As well as their vocational qualifications, apprentices also have access to our new Learning Management System (LMS) for staff, giving them access to a range of training such as autism awarenss, equality and diversity and manual handling.

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N has a learning disability and struggles with reading and writing. He has a keen interest in cooking but has been unable to find paid employment since finishing school. N gained a place in the Unity Works apprentice programme at the Café Victoria in 2021 as a back of house catering apprentice. Finishing in 2022, N had gained skills in food preparation, customer service, team working, hospitality event and working under health and safety regulations. He also gained experience of working in a restaurant kitchen and an NVQ level 2 qualification in food production and cooking.

He continued to increase in confidence through the programme and his working relationships with his advisors. After the programme N continued to receive support from employment advisors from Unity Works where he developed skills in creating an effective CV, applying for jobs and job interview skills.

N was introduced to an employer that Unity Works had an existing relationship with at a gourmet pub. With the experience N had gained from his apprentice programme including his catering experience, food preparation and working in a high-end restaurant – N was offered an interview. With the skills N had gained from his employment support N performed well in his interview and was offered a permanent part time position at the pub as a kitchen porter.

N has been offered continued support whilst in employment such as travel support to make sure he is confident in travelling alone. Unity Works is also in

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contact with N's manager to ensure that N maintains and thrives in his first ever job.

N is over the moon about his new job, he is excited to start saving his money. He already has a friendly relationship with his manager and co-workers.

Adult Community Learning (ACL)

Our ACL aims to support learners to develop skills around confidence, travelling around the borough and London, keeping healthy and managing emotions, employability, staying safe online and using social media, managing money and being active in the community. Our courses are suitable for people with a learning disability who want to know more about work and wellbeing, who are thinking about finding a job, and people who are in work but want to improve their skills. Our programmes in Camden and Greenwich have gone through some change over the past year, also being plagued with tutor recruitment issues, despite a competitive rate. However, we managed to eventually recruit three new tutors to deliver our popular courses, including:

- Confidence in the Community
- Am I Ready For Work?
- My Career
- Being the Best Me
- Staying Healthy: Hearts and Bodies

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- Staying Healthy: Mind and Wellbeing
- Digital World: Computer Basics

We keep our group sizes small, to ensure each learner can receive support from the tutor and in recognition of the fact that many of our learners prefer smaller groups. Our courses are all now in person, with occasional workshops offered online or hybrid. Recruitment is ongoing as we build a strong team who can meet the needs of our learners. Part of our recruitment process now involves a trial workshop with a representative group of our learners. This helps us ensure learners have a stake in selecting the right staff, increasing engagement and giving them the opportunity to feedback and develop their own skills in communication, evaluation and talking to new people.

We refrained from pursuing Lambeth ACL this year to get our delivery straight and established. Basing our offer on our longstanding Camden ACL delivery model and costs was not appropriate for Lambeth who have very different support mechanisms and trainign and provider engagement expectations that we could not fulfil on such a small contract with such a small team.

We were successfully awarded places on 3 new ACL frameworks in Suffolk, Hackney and Hertfordshire. However, we did not pursue call offs this year after learning a valuable lesson with our Lambeth delivery that we need to do an enormous amount of prep work to make ACL delivery a successful

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standalone provision. We liaised with commissioners in these areas who are happy with our approach and keen to work with us to support us to reach the numbers we'd like to.

Bespoke learner management system for trainees, learners and jobseekers: We are working with MegaNexus to build an online portal that will enable our learners to have control over their portfolios of work, to access resources outside of their time with us, and to be able to contact us easily for help or guidance as needed. This will also help us to promote our courses and opportunities, spotlight individual learners' achievements and engage potential employers or partners who could help us achieve our goals of making training and employment accessible to all. This project is still in its early stages, as we work to ensure the plans are accessible and effective.

National Apprenticeship Week- we wrote an article about accessible apprenticeships which we published on our website and posted to social media. This explained how our scheme works and outlined the need for accessible programmes, as well as acting as a call to arms to employers and learning providers who may be interested in learning about us and/or working with us. This article was broken into five blog posts, with one posted each day of the week.

Day 1: <https://www.thera.co.uk/news/apprenticeships-why-we-need-to-embed-inclusion-diversity-and-accessibility/>

Day 2: <https://www.thera.co.uk/news/national-apprenticeship-week-apprentices-experiences/>

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Day 3: <https://www.thera.co.uk/news/national-apprenticeship-week-so-what-about-unity-works/>

Day 4: <https://www.thera.co.uk/news/national-apprentice-week-accessible-apprenticeships/>

Day 5: <https://www.thera.co.uk/news/national-apprenticeship-week-how-can-you-get-involved/>

Unity Pies



pies

Our pie production remained stunted due to the recruitment issues and lack of availability of production kitchens. However, we continue to produce small numbers, across our cafés and hope to pursue this with greater resource next year.

Health and Well-being



well-being

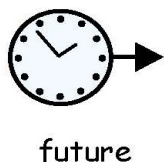
For the first half of the year our Health and Wellbeing Manager was on maternity leave and upon her return she was drafted in to support our ACL delivery having been extremely involved in this previously.

Work to reform the offer will begin in earnest next year. However, surveys of people we support, staff, parents/carers have already taken place and the mapping exercise of Southwark and Lambeth borough provision has begun.

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FUTURE PLANS



This section talks about what we will be working on next year.

After a disappointing financial year despite an enormous amount of work, effort and success for the people we support the focus remains on growth and increasing revenue for next year whilst also taking time out to examine how we can further improve quality and ensure our services are not only fit for purpose in the current climate but fit for the future.

Growth

As a company with many distinct and moving parts from tendered contracts to commercial enterprises and on to delivery of adult learning, the number of potential growth opportunities are significant. Our strategy day homed in on 3 key areas for the year that it would felt were critical to underpin the success of the organisations growth aspirations:

- The expansion of Mailout 2
- Key enablers including a recruitment strategy to ensure critical roles remained filled, our learner management system implementation and improvements to our data collection and reporting
- Fundraising strategy to diversify our income streams and achieve sustainable improvements in our income position.

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- We will of course still be looking at the following too, as part of continuously developing our core offer now we have growth roles in place to either directly impact on, or free up the time of others to deliver, growth.
- Increasing the number of employment and skills contracts through tendering, sub-contracting and pilots both in and outside of the M25.
- Raising funds to start the pre- app and planning applications for redevelopment of the Mill Lane site with a view to starting any major works in 2025.
- Completing the project to increase our training day rate

We are going to work with trustees to draft a business case that can be used for Trust or funders to secure cap ex funding to support catering bids. This is an area with huge fiscal and quality training potential if we can have an offer that puts us on an equal footing to commercial catering operators.



Unity Pie is still being produced and sold within our cafes but due to capacity issues and the needs of the organisation to focus its attention elsewhere will continue at this level for this year.

Apprentice programme plans: Over the past few months, there has been a lot of discussion about proposed changes to NVQs and T-levels. NVQ's are a key element of the programme we offer, and as we have based our programme on the formal apprenticeship model, it is important to us that the

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training and qualifications we offer are relevant and transferable to mainstream employment.

Our goal is to ensure our graduate apprentices can take the experiences and skills they have developed to a mainstream employer, helping to address the learning disability employment gap and providing people with a real choice as to where they take their careers. This means we need to review our programme, keep up to date with proposed changes and advice, and take part in consultations and round tables to ensure the voice of our apprentices is heard.

For this reason, we will be pausing our apprentice programme for 2023-24 while we review its position and form for the future. We will be holding focus groups to ensure what we offer is still what people with a learning disability want, and that the skills and qualifications we offer meet the needs and criteria of prospective employers.

While the world still feels full of uncertainty the organisation's capacity has changed drastically throughout this year and we look forward with optimism at being able to finally implement the raft of strategies we have been planning and supporting as many people with a learning disability into work as we can.

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Unity Works Social Enterprises Employs Good Staff



At the end of the year, Unity Works Social Enterprises employed 69 people, 15 of whom have a learning disability.

Our staff continue to demonstrate excellence in everything they do and their passion and commitment did not waiver, even during a tough few months of consultation over terms and conditions. They remain our most important asset and we take considerable pride in their achievements, their dedication and the level of commitment 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,

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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, 2022 to 31st March, 2023, was £1,827k (2021-22 £1,989k) with a deficit for the year of £-284k (2021-22 +£7k). Trustees are focussed on returning to surplus in future years as the charity develops and makes further inroads into our deficit balance sheet.

Fund-raising



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

During the year, Unity Works received £235k in grants and donations, the details of which can be found in note 3 to the accounts. Our own fundraising activity was relatively limited, and primarily directed at securing grants.

We made use of our own staff resources to do so and there was no use of any commercial participator.

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

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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 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.

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Reserves and Reserves Policy

At 31 March, 2023, the charitable company had total net overdrawn reserves of £-607k (31 March, 2022 £-322k). Restricted reserves were £79k and net overdrawn unrestricted reserves were £-686k, which includes £-703k 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 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.

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.

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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. As the wider economy has deteriorated and labour markets tightened, Unity Works' biggest risks are;

1. The organisation's ability to retain and recruit sufficient staff to be able to continue to run the full range of its activities and engage in the required growth endeavours to set the organisation on an upward financial trajectory.

Whilst recruitment systems and processes have improved somewhat there are still issues around timings and the capacity of the central team to process the huge numbers of candidates and new staff requiring onboarding that impact on our ability to get people in quickly even for roles with no lone working. We are also back in the position of lagging behind competitors who are paying significantly more so need every advantage we can get to drive applicants into roles quickly and smoothly. The Managing Director has been working closely with the group Head of People's services around improving communication and processes between teams and using alternative recruitment software and apps such as Crooton.

2. The cost of living and competitiveness of the fundraising landscape.

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This means that we need to consider alternative approaches and funding streams based on experience of the last year we hope to mitigate some of this through the investment we are making in external expertise to complement our inhouse team.

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 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. There is however an upside to this risk in that we know from our collective experience that the reduction in the disability employment rate will eventually result in more focus on, and funding in, this area.

Our work to increase the trainee day rate has been underpinned by a robust communication plan however some councils are still dragging their heels and reluctant to acknowledge us as a training provider as opposed to a day opportunities provider. There is a risk that we could experience a large drop off in some enterprises or simply not receive the correct or any payment and accrue debt. We are therefore targeting new boroughs for trainees, and younger adults with education health and care plans who are not restricted by day service spending caps.

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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.

Enterprises are seeing a strong revival of commercial income and where hospitality was a huge risk over the last two years due to the impact of the pandemic this is no longer the case and we are seeing more and more lucrative tenders in this space. We are working to ensure the model we put forward is one that is fit for purpose and the future and learning the lessons from the pandemic of what types of enterprises do not weather such a storm.

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

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.

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.

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The accounts to which this report relates are for the year ending 31st March, 2023.



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.

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.

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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.

Remuneration Policy

Salaries to management and other staff are set in accordance with Thera Group's pay policy. The pay of key management personnel is set by Thera Trust's Remuneration and Pensions Committee. The Committee consists of three non-executive directors, who independently determine the remuneration of executive directors of the organisation, and of its subsidiary companies. In its remuneration policy, the Committee takes account of good

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practice guidelines in setting executive pay, including the principles set out in the NCVO's April, 2014 report on Charity Senior Executive Pay.

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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**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 18 December 2023 and signed on its behalf.

Jennifer Garrigan
Trustee

David Umpleby
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, 2023 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, 2023 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.

Jonathan Orchard (Senior statutory auditor)

21 December 2023

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.

UNITY WORKS SOCIAL ENTERPRISES
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SUMMARY OF MONEY

For the year ended 31 March, 2023

What we have earned and what we have spent: £

Money we got in	1,827,454
What we spent on our staff	(1,378,610)
Other money we spent	<u>(733,059)</u>
Money we spent more than money we got in	<u>(284,215)</u>

What Unity Works Social Enterprises had at 31, March 2023: £

Equipment	3,489
Stocks we own	10,825
How much cash we had in the bank	19,491
What we are owed by others	219,472
What we owe to other Thera companies	(702,500)
What we owe to others	<u>(157,333)</u>
Final amount the company had at 31 March, 2023	<u>(606,556)</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 2023

		Unrestricted	Restricted	2023 Total	Unrestricted	Restricted	2022 Total
	Note	£	£	£	£	£	£
Income from:							
Grants and donations	3	182,978	52,123	235,101	353,026	6,114	359,140
Charitable activities	4	1,526,436	65,917	1,592,353	1,424,311	132,556	1,556,867
		1,709,414	118,040	1,827,454	1,777,337	138,670	1,916,007
Covid-19 exceptional income	5	-	-	-	73,314	-	73,314
Total income		1,709,414	118,040	1,827,454	1,850,651	138,670	1,989,321
Expenditure on:							
Raising funds		216	-	216	600	-	600
Charitable activities		1,975,970	125,587	2,101,557	1,750,428	129,562	1,879,990
Exceptional items		8,748	-	8,748	5,543	-	5,543
		1,984,934	125,587	2,110,521	1,756,571	129,562	1,886,133
Covid-19 exceptional expenditure		1,148	-	1,148	96,516	-	96,516
Total expenditure	6	1,986,082	125,587	2,111,669	1,853,087	129,562	1,982,649
Net movement in funds (being net (expenditure) / income for the year)		(276,668)	(7,547)	(284,215)	(2,436)	9,108	6,672
Reconciliation of funds:							
Total funds brought forward		(408,932)	86,591	(322,341)	(406,496)	77,483	(329,013)
Total funds carried forward		(685,600)	79,044	(606,556)	(408,932)	86,591	(322,341)

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 2023

COMPANY REGISTRATION NUMBER 11338498

	Note	£	2023 £	£	2022 £
Fixed assets:					
Tangible assets	14		3,489		4,445
			3,489		4,445
Current assets:					
Stocks	15	10,825		6,731	
Debtors	16	219,472		346,493	
Cash at bank and in hand		19,491		56,602	
		249,788		409,826	
Current liabilities:					
Creditors: amounts falling due within one year	17	(157,333)		(203,649)	
Net current assets			92,455		206,177
Total assets less current liabilities			95,944		210,622
Long term liabilities:					
Creditors: amounts falling due after one year	18		(702,500)		(532,963)
Total net liabilities			(606,556)		(322,341)
The funds of the charity:	21				
Restricted income funds			79,044		86,591
Unrestricted income funds:					
General funds		(685,600)		(408,932)	
Total unrestricted funds			(685,600)		(408,932)
Total charity funds			(606,556)		(322,341)

Approved by the trustees on 18 December 2023 and signed on their behalf by

Jennifer Garrigan
Director

David Umpleby
Director

Unity Works Social Enterprises
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STATEMENT OF CASH FLOWS
for the year ended 31 March 2023

	2023 £	£	2022 £	£
Cash flows from operating activities				
Net (expenditure) / income for the reporting period (as per the statement of financial activities)		(284,215)		6,672
Depreciation charges	4,249		3,333	
Interest payable	25,227		18,866	
Increase in stocks	(4,094)		(3,671)	
Decrease / (increase) in debtors	127,021		(32,846)	
Increase / (decrease) in creditors	123,221		(103,094)	
		<u>275,624</u>		<u>(117,412)</u>
Net cash used in operating activities		(8,591)		(110,740)
Cash flows from investing activities:				
Payments to acquire tangible fixed assets	(3,293)		-	
		<u>(3,293)</u>		<u>-</u>
Net cash used in investing activities		(3,293)		-
Cash flows from financing activities:				
Interest paid	(25,227)		(18,866)	
		<u>(25,227)</u>		<u>(18,866)</u>
Net cash used in financing activities		(25,227)		(18,866)
Change in cash and cash equivalents in the year		(37,111)		(129,606)
Cash and cash equivalents at the beginning of the year		56,602		186,208
Cash and cash equivalents at the end of the year		<u><u>19,491</u></u>		<u><u>56,602</u></u>

Unity Works Social Enterprises
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NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2023

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 year ended 31 March 2023 (2022: 31 March 2022).

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.

Donations receivable are accounted for in the period in which the donation is received. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Income from trading activities includes income earned from cafe sales and events, a garden centre, trainee income and other activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

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.

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NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2023

1 Accounting policies (continued)

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:

- Furniture and equipment 33.3% straight line

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.

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NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2023

1 Accounting policies (continued)

p) Parent charity and financial support

An Intra-Group Agreement exists between Thera Trust and twenty seven 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.

2 Judgements 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 below.

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

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 judgement. 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.

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NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2023

3 Income from grants and donations

	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
Donations	7,978	700	8,678	177,026	2,721	179,747
Grants	-	51,423	51,423	1,000	3,393	4,393
Social Investment Grant	175,000	-	175,000	175,000	-	175,000
	182,978	52,123	235,101	353,026	6,114	359,140

4 Income from charitable activities

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Employment income	431,009	-	431,009	601,978
Social enterprise cafes income	713,137	-	713,137	492,380
Other charitable activities income	382,290	-	382,290	462,509
Charitable Grants	-	65,917	65,917	-
Total income from charitable activities	1,526,436	65,917	1,592,353	1,556,867

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 £nil (2022: £73,314).

6 Analysis of expenditure

	Employment £	Social Enterprise cafes £	Other activities £	2023 £
Staff and agency costs	355,642	997,663	25,305	1,378,610
Property costs	-	125,589	-	125,589
Depreciation	-	4,249	-	4,249
Other support costs	91,325	491,789	20,107	603,221
	446,967	1,619,290	45,412	2,111,669

	Employment £	Social Enterprise cafes £	Other activities £	2022 £
Staff and agency costs	380,047	751,380	151,795	1,283,222
Property costs	106	99,392	71	99,569
Depreciation	-	3,333	-	3,333
Other support costs	143,585	399,096	53,844	596,525
	523,738	1,253,201	205,710	1,982,649

Other support costs includes overhead and governance costs.

Exceptional costs of £8,748 (2022: £5,543) have been incurred in the year. This includes costs incurred of £8,331 in relation to employment costs (2022: £5,432) and other costs of £417 (2022:£111).

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NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2023

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

	2023	2022
	£	£
External auditor's remuneration	11,460	9,216
	11,460	9,216

8 Interest payable and similar charges

	2023	2022
	£	£
Interest payable on intra-group borrowings	25,227	18,866
	25,227	18,866

9 Net income / (expenditure) for the year

This is stated after charging:

	2023	2022
	£	£
Depreciation	4,249	3,333
Operating lease rentals:		
Property	82,352	69,653
Other	2,400	2,437
Auditor's remuneration (excluding VAT):		
Audit	7,230	6,570
Other services	2,320	1,110

Auditor's 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:

	2023	2022
	£	£
Salaries and wages	1,232,670	1,155,582
Redundancy and termination costs	1,813	5,432
Social security costs	107,649	84,519
Pension costs		
Defined contribution	32,558	29,152
	1,374,690	1,274,685
Agency staff	3,920	8,537
	1,378,610	1,283,222

Unity Works Social Enterprises
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NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2023

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

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

	2023 No.	2022 No.
£60,000 - £69,999	1	1

These employees participated in the pension scheme during the year:

	2023 £	2022 £
Employer pension contributions	1,321	1,321

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £77,140 (2022: £74,120). 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 (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

Trustees' expenses represents the payment or reimbursement of room hire, travel and subsistence costs and professional fees totalling £1,825 (2022: £1,299).

11 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was 61 (2022: 66).

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

	2023 No.	2022 No.
Employment	14	18
Social enterprise cafes	28	28
Other charitable activities	19	20
	61	66

12 Related party transactions

There are no related party transactions to disclose for 2023 (2022: none) 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 2023 £25,227 (2022: £18,866).

13 Taxation

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

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NOTES TO THE FINANCIAL STATEMENTS
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14 Tangible fixed assets

	Fixtures and equipment £	Total £
Cost		
At the start of the year	10,000	10,000
Additions in year	3,293	3,293
At the end of the year	<u>13,293</u>	<u>13,293</u>
Depreciation		
At the start of the year	5,555	5,555
Charge for the year	4,249	4,249
At the end of the year	<u>9,804</u>	<u>9,804</u>
Net book value		
At the end of the year	<u>3,489</u>	<u>3,489</u>
At the start of the year	<u><u>4,445</u></u>	<u><u>4,445</u></u>

All of the above assets are used for charitable purposes.

15 Stock

	2023 £	2022 £
Raw materials	10,825	6,731
	<u>10,825</u>	<u>6,731</u>

16 Debtors

	2023 £	2022 £
Trade debtors	148,035	224,405
Other debtors	20,552	2,778
Prepayments and accrued income	50,885	119,310
	<u>219,472</u>	<u>346,493</u>

17 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	46,753	46,740
Taxation and social security	37,965	31,182
Other creditors	4,855	5,424
Accruals	67,760	120,303
	<u>157,333</u>	<u>203,649</u>

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18 Creditors: amounts falling due after one year

	2023	2022
	£	£
Amounts due to group undertakings	702,500	532,963
	702,500	532,963

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 £32,545 (2022: £29,152). As at the balance sheet date there were 45 members (2022: 54) of the Scheme employed by the company. The amount outstanding in respect of this Scheme at the year-end was £nil (2022: £nil).

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

	Restricted reserve £	General unrestricted £	Total funds £
Tangible fixed assets	280	3,209	3,489
Net current assets	78,764	171,024	249,788
Creditors: amounts falling due within one year	-	(157,333)	(157,333)
Creditors: amounts falling due after one year	-	(702,500)	(702,500)
Net assets at 31 March 2023	79,044	(685,600)	(606,556)

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

	Restricted reserve £	General unrestricted £	Total funds £
Tangible fixed assets	1,122	3,323	4,445
Current assets	85,469	324,357	409,826
Creditors: amounts falling due within one year	-	(203,649)	(203,649)
Creditors: amounts falling due after one year	-	(532,963)	(532,963)
Net assets at 31 March 2022	86,591	(408,932)	(322,341)

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NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2023

21a Movements in funds (current year)

	At 1 April 2022 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2023 £
Restricted funds:					
Donations	2,768	699	(943)	-	2,524
Deloitte	25,960	-	-	-	25,960
BGC JobsOhio	3,323	-	(2,492)	-	831
Great Escape	8,073	-	-	-	8,073
FSF Essex	9,982	-	-	-	9,982
Postcode Neighbourhood Trust Unity Pies	3,765	-	(3,765)	-	-
FSF Barnet	4,192	-	-	-	4,192
Peripatetic, Baily Thomas	15,000	-	(15,000)	-	-
Unity Works Walking Group ('The Adventurers' Club')	250	-	-	-	250
Bounceback Programme	13,278	49,917	(49,918)	-	13,277
LB of Camden Business Support Grants	-	12,538	(10,780)	-	1,758
The Fishmongers' Company's Charitable Trust	-	15,000	(15,000)	-	-
Drappers Trust	-	10,000	(602)	-	9,398
Townsend Trust	-	3,000	(201)	-	2,799
The Rangoowala Foundation	-	9,818	(9,818)	-	-
The National Lottery Community Fund	-	10,000	(10,000)	-	-
The Cicely Northcote Trust	-	6,068	(6,068)	-	-
Santa Barbara Heights Charitable Trust	-	1,000	(1,000)	-	-
Total restricted funds	86,591	118,040	(125,587)	-	79,044
General funds	(408,932)	1,709,414	(1,986,082)	-	(685,600)
Total unrestricted funds	(408,932)	1,709,414	(1,986,082)	-	(685,600)
Total funds	(322,341)	1,827,454	(2,111,669)	-	(606,556)

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21 Movements in funds (continued)

21b Movements in funds (prior period)

	At 1 April 2021 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2022 £
Restricted funds:					
Donations	379	2,721	(332)	-	2,768
Deloitte	25,960	-	-	-	25,960
BGC JobsOhio	5,815	-	(2,492)	-	3,323
Great Escape	7,823	250	-	-	8,073
Hampstead Wells & Campden Trust ESA	4,653	-	(4,653)	-	-
FSF Essex	9,982	37,287	(37,287)	-	9,982
Postcode Neighbourhood Trust Unity Pies	18,679	7,000	(21,914)	-	3,765
FSF Barnet	4,192	31,394	(31,394)	-	4,192
FSF Greenwich	-	20,845	(20,845)	-	-
Peripatetic, Baily Thomas	-	15,000	-	-	15,000
Unity Works Walking Group ('The Adventurers' Club')	-	250	-	-	250
Bounceback Programme	-	20,780	(7,502)	-	13,278
LB of Camden Business Support Grants	-	3,143	(3,143)	-	-
Total restricted funds	77,483	138,670	(129,562)	-	86,591
General funds	(406,496)	1,850,651	(1,853,087)	-	(408,932)
Total unrestricted funds	(406,496)	1,850,651	(1,853,087)	-	(408,932)
Total funds	(329,013)	1,989,321	(1,982,649)	-	(322,341)

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

Purposes of restricted funds

Donations

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

Deloitte

To 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.

FSF Essex

For delivery of an employment project.

Postcode Neighbourhood Trust Unity Pies

To develop new SE Café business stream.

FSF Barnet

For delivery of an employment project.

Peripatetic, Baily Thomas

To cover the cost of an employment advisor and support people who do not qualify for support under statutory supported employment schemes.

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NOTES TO THE FINANCIAL STATEMENTS
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21 Movements in funds (continued)

Purposes of restricted funds (continued)

Unity Works Walking Group ('The Adventurers' Club')

To cover the costs of walking group sessions throughout the winter months.

Bounceback Programme

To help people complete a vocational profile and identified career pathway, build their confidence and social skills and receive support to attend at least one interview.

LB of Camden Business Support Grants

This grant will pay for trainees with a learning disability at Greenwood Café. The aim is to make meals which will be delivered by bicycle courier to Castlehaven Community Association for distribution at their weekly foodbank.

The Fishmongers' Company's Charitable Trust

This grant is to contribute towards catering training, qualifications and pathways to employment for people with a learning disability.

Drapers Trust

This grant will pay for trainees with a learning disability at Greenwood Café. The aim is to make meals which will be delivered by bicycle courier to Castlehaven Community Association for distribution at their weekly foodbank.

Townsend Trust

This grant will pay for trainees with a learning disability at Greenwood Café. The aim is to make meals which will be delivered by bicycle courier to Castlehaven Community Association for distribution at their weekly foodbank.

The Rangoowala Foundation

This grant will pay for trainees with a learning disability at Greenwood Café. The aim is to make meals which will be delivered by bicycle courier to Castlehaven Community Association for distribution at their weekly foodbank.

The National Lottery Community Fund

This grant will pay for trainees with a learning disability at Greenwood Café. The aim is to make meals which will be delivered by bicycle courier to Castlehaven Community Association for distribution at their weekly foodbank.



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

The Cicely Northcote Trust

This grant will contribute towards the costs of room hire for meetings to support Unity Works' supported employment projects in Southwark and Lambeth.

Santa Barbara Heights Charitable Trust

To match funding for the grant that was received from the Baily Thomas Foundation, which covers a portion of cost of an employment advisor and support people who do not qualify for support under statutory supported employment schemes.

Prior Year

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 Greenwich

Help to improve employment outcomes or prospects of future employment outcomes for long-term unemployed individuals and

LB of Camden Business Support Grants

Grant to support the business.

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22 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	
	2023	2022	2023	2022
	£	£	£	£
Less than one year	50,612	43,193	2,440	2,440
One to five years	31,000	31,000	-	0
Over five years	23,250	31,000	-	-
	<u>104,862</u>	<u>105,193</u>	<u>2,440</u>	<u>2,440</u>

23 Ultimate holding company

Unity Works Social Enterprise'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.