

REGISTERED COMPANY NUMBER: 12365154 (England and Wales)

REGISTERED CHARITY NUMBER: 1191462

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023**

**FOR
THE UNITY PROJECT (TUP)**



THE UNITY PROJECT (TUP)

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	A Brunswick
	S Edgar (appointed 21 July 2023)
	R Parhar (resigned 8 August 2024)
	Z Shah
Charity number	1191462
Company number	12365154
Registered office	New Unity
	277A Upper Street
	London
	N1 2TZ
Independent examiner	Kalpesh Shah FCCA
	KNVP Accountant
	Chartered Certified Accountants & Business Advisors
	5 Dacre Road
	Croydon
	CR0 3DL

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REPORT OF THE TRUSTEES

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of '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)'.

Objectives and Activities

Charitable objects

Our charitable objects, as set out in our Articles of Association and as amended by resolution on 17th August 2020, are:

- The relief of poverty and financial hardship among migrants denied recourse to public funds, in particular but not exclusively, by providing advice, support and assistance to such migrants in making applications for recourse to public funds.
- The promotion of equality and diversity for the public benefit by working towards the elimination of discrimination, as it is experienced by migrants denied access to public funds (for example on the grounds of race, gender and disability).

Why we exist

Originally founded in 2017, and registered as a charity since 2020, The Unity Project exists to support people who are facing **poverty and homelessness as a result of their immigration status**.

We want everyone living in the UK to have equal access to the welfare system. We therefore challenge **the 'no recourse to public funds' (NRPF)** policy and think it should end. Until then, we work to minimise its impact.

The people we work with are building lives in the UK, often raising young families as well as working, but excluded from the welfare safety net (including Universal Credit, homelessness services, Child Benefit, Personal Independence Payment and other benefits). The increasing cost-of-living and erosion of workers' rights exemplified by the 'gig economy' contribute towards people struggling to make ends meet without support, particularly parents and those with serious health conditions. The NRPF condition leaves them with no protection from crises such as redundancy, worsening health or relationship breakdown, and they are routinely forced into destitution.¹ Access to public funds provides a **basic safety net**, enabling people to care for themselves and their families.

We are the only organisation in the UK specialising exclusively in the complex '**change of conditions**' (CoC) application, which people in crisis can make to access public funds.² Our small team assists applicants through the CoC process, and offers guidance to those who are able to submit the application independently. We are

¹ See Joseph Rowntree Foundation, Destitution in the UK 2023 <https://www.jrf.org.uk/deep-poverty-and-destitution/destitution-in-the-uk-2023>
[All links referenced were accessed 22-04-24]

² Further information about this process is available at <https://www.gov.uk/government/publications/application-for-change-of-conditions-of-leave-to-allow-access-to-public-funds-if-your-circumstances-change>

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based in London but provide advice and support to individuals from the whole of the UK, including Scotland, Wales and Northern Ireland.

In addition to direct legal support, we offer applicants opportunities and resources to learn how to make their own immigration applications, and some choose to volunteer with us to support others facing similar situations once their own application is completed.

The external context

At least **2.6 million** people in the UK are estimated to hold visas with the NRPF condition. This is **nearly double** the equivalent figure from 2020.³

9 out of the 10 most common countries of origin of CoC applicants are former British colonial territories, according to nationwide Home Office data.⁴

Over **26,000** people have applied to have the NRPF condition removed from their visa in the past five years.⁵ The total number of CoC applications submitted only slightly increased in the past year - from **3,221** in 2022 to **3,519** in 2023 - and remains well below the COVID period peak.

Only **0.1%** of the estimated number of people with NRPF applied for a Change of Conditions last year.⁶

33% of CoC applications were refused by the Home Office in 2023.⁷

Over **50** referring organisations or individuals from across the UK contacted The Unity Project for support in 2023, indicating the severe shortage of legal advice in relation to the Change of Conditions application.⁸

Public benefit

With reference to the duty in section 17(5) of the Charities Act 2011 the trustees have paid due regard to the Charity Commission's guidance on public benefit - including 'Public benefit: the public benefit requirement (PB1)' and 'Public benefit: running a charity (PB2)' - when reviewing our aims and objectives and in planning our current and future activities. The achievements and activities outlined in this report demonstrate the public benefit arising from the charity's activities.

³ Figure taken from a November 2023 briefing by the [Migration Observatory](#) and excludes asylum seekers and those without visas. A [UK Parliament report](#) from May 2023 estimates that including these groups in the figure would increase the figure by around 900,000.

⁴ Home Office Migration Transparency Data Q1 2024 <https://www.gov.uk/government/publications/immigration-and-protection-data-q1-2024> .

⁵ Home Office Migration Transparency Data Q1 2024

⁶ There are various reasons for this, including restrictive eligibility, lack of information, lack of support, fear, etc. These are explored a little further in '[Understanding Migrant Destitution in the UK: Literature Review](#)', COMPAS June 2023 (see p.18).

⁷ Home Office Migration Transparency Data Q1 2024

⁸ For example: <https://dspace.plymouth.ac.uk/bitstream/handle/10026.1/18865/NRPF%2bQual%2bEvidence%2bSynthesis%2b-%2b211118.pdf?sequence=3&isAllowed=y> (p.15, March 2022); <https://www.phf.org.uk/wp-content/uploads/2021/06/A-Huge-Gulf-Demand-for-and-supply-of-immigration-advice-in-London-June-2021.pdf> (June 2021); <https://asa.uk.org.uk/wp-content/uploads/2020/07/Advising-Londoners-Report-30072020-1.pdf> (July 2020);

Achievements and Performance

Casework

We make complex immigration applications with and for people who are facing poverty and homelessness, so that they can access the welfare safety net. Our priority in every case is to find a way for everyone who approaches us to access public funds as quickly and easily as possible. We offer two levels of support:

1. We support people to self-submit CoC applications independently where they are able to do so. This involves an initial assessment of need, guidance on the application and ongoing support as the applicant completes the process. We believe in training people to self-advocate because it allows them to take more control of the process.
2. We oversee the preparation of CoC applications by volunteers on behalf of applicants with complex cases or who face barriers to completing the process independently. We train, supervise, support and learn from a team of around fifteen empathetic and dedicated volunteers at a time to ensure applications are completed to the highest standard.

A large part of our work is relational and founded on demonstrating care and building trust over time. We support applicants from beginning to end of the process and have developed various resources to assist with this, including a [YouTube channel](#).

TUP Change of Conditions Applications in 2023

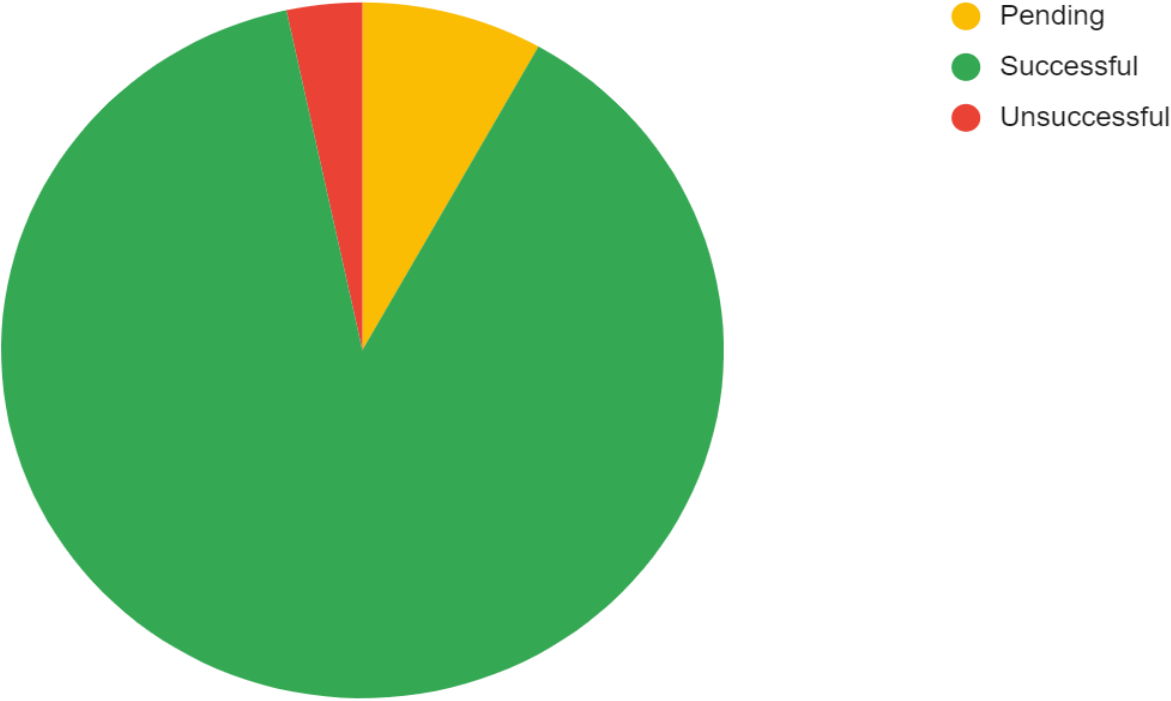
148 Change of Conditions applications were submitted in total.

One third of applicants submitted their applications independently with our practical and emotional support. The rest were completed by TUP's caseworkers.

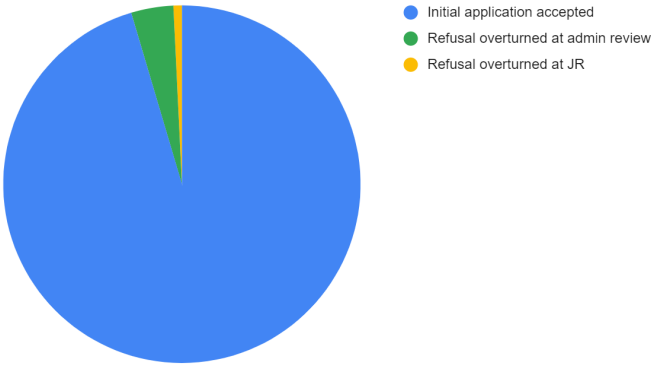
96% of applications were successful

- **131** were eventually granted recourse to public funds (RPF)
- **12** are still pending
- **5** were refused recourse to public funds

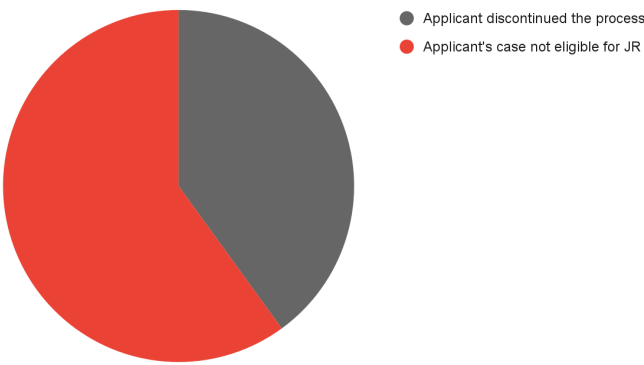
Outcome of applications



Successful outcomes breakdown



Unsuccessful outcomes breakdown



46 days - the average time taken by the Home Office to grant RPF in our applications.

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Requests for Further Information

52 applications received Requests for Further Information (RFI) from the Home Office. Our responses often simply reiterate the information in our initial submission.

37 days - average increase in the decision time caused by the Home Office requesting further information. This more than doubles the overall length of the process.

20 applications received a second RFI, further drawing out the process. This represents 14% of all applications, up from 9% in 2022.

Initial refusals

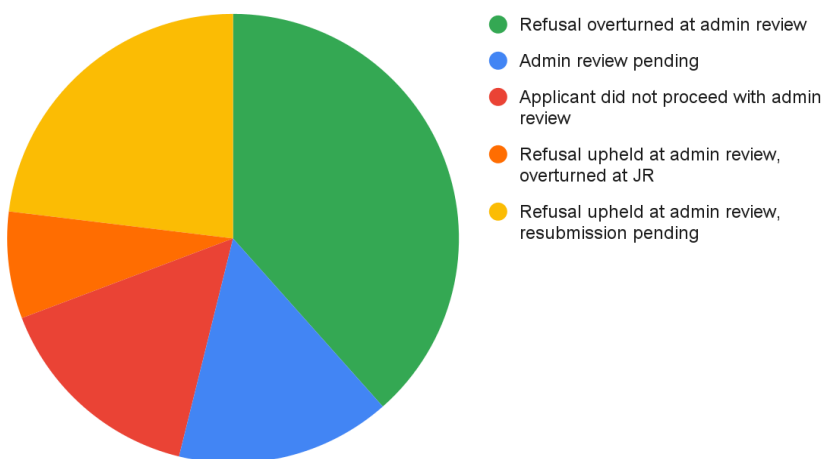
16 applications (11%) were initially refused, down from 14% in 2022. 6 of these applications had already been submitted prior to the applicant approaching TUP.

91% of applications submitted by TUP were granted without an initial refusal. In comparison, **79%** of the applications submitted by people who applied before contacting us for support were granted without an initial refusal.

55% of initial refusals were overturned:

- 5 overturned at administrative review
- 1 overturned at judicial review
- 5 pending
- 5 applications discontinued

Outcomes following initial refusals



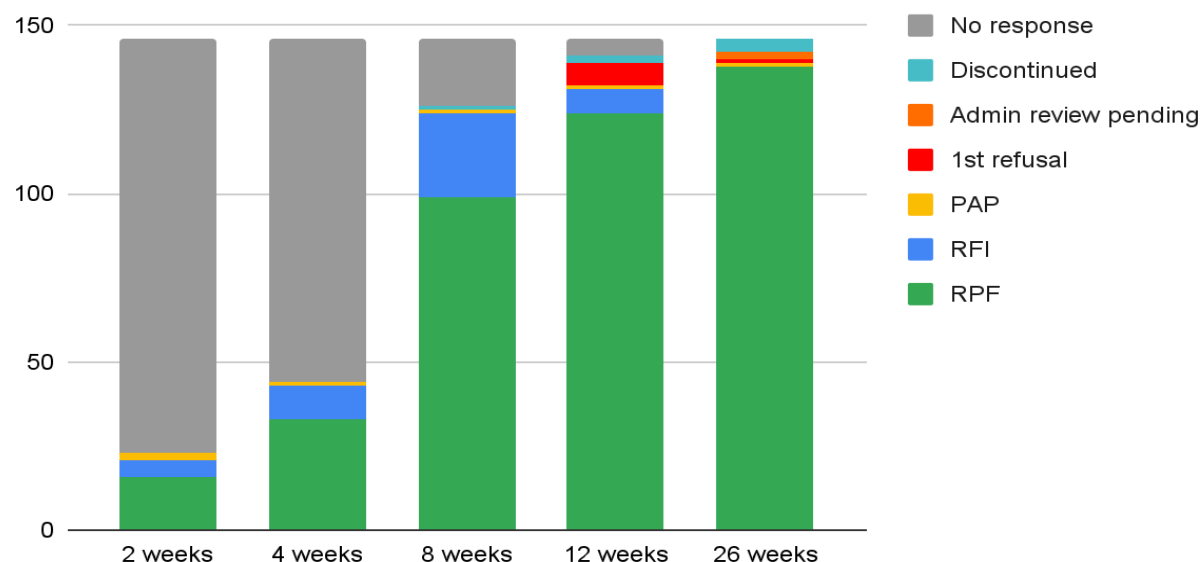
Two thirds of applications did not receive a response within 4 weeks. By 8 weeks, two thirds of applications had been granted recourse to public funds.

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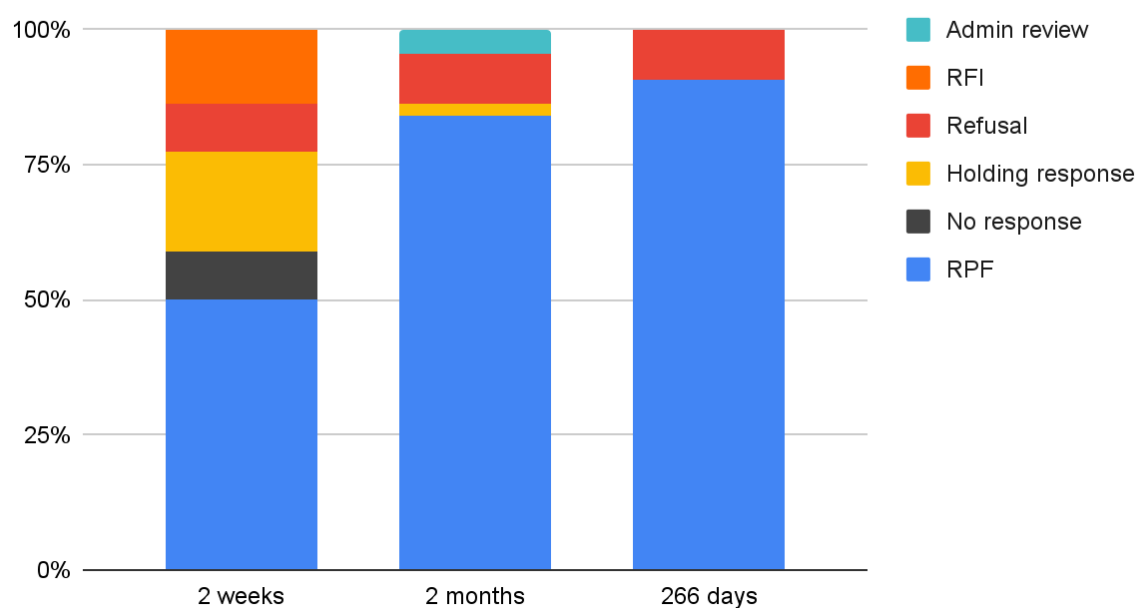
Application journey



Pre Action Protocol letters

45 Pre-Action Protocol (PAP) letters⁹ were submitted in response to delays in Home Office decision making. This has increased from 35 in 2022.

Outcomes after a PAP



⁹ A Pre-Action Protocol letter is a legal letter written to the Home Office to attempt to resolve a dispute before court proceedings are commenced.

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Following a PAP, 50% of applicants were granted recourse to public funds within two weeks and 80% within two months. Eventually **91%** were granted recourse - which required us to initiate three administrative reviews and one judicial review of Home Office decision making.

Referrals for external support

We have very few referral criteria, which means that each year we take on a number of very **complex cases**. However, some people who contact us are not eligible to make a CoC because of their immigration status. We signpost these people for further immigration advice in every case. Others would put their leave to remain at risk if they applied. We host regular advice webinars and provide one-to-one advice to individuals in this situation.¹⁰

In 2023 we continued to encounter a significant number of applicants who had experienced **domestic abuse**. In these cases, we gave initial advice about the possibility of making an immigration application on the basis of the breakdown of an abusive relationship. We referred 10 people who wanted to go ahead with the application to Nafsika Vasileiadou at the legal firm Sutovic and Hartigan. By the end of the year, four people had been granted leave under the Destitute Domestic Violence Concession, three of whom had subsequently applied for settlement on the same basis.

We continued to encounter applicants experiencing financial hardship after **bereavement**. We are very grateful for RAMFEL's support in assisting two eligible applicants to apply for settlement as a bereaved partner. We also contributed casework data and insights in support of RAMFEL's ongoing litigation which seeks to introduce a fee waiver for the application.¹¹

Strategic casework

Our day-to-day casework is the foundation of our advocacy against the NRPF policy, providing a base of technical expertise and data for our policy challenges and building a community of people who want to effect change. It is also the basis for strategic casework through which we identify trends and strategic opportunities to challenge the policy in its application and explore new approaches to the application process to improve outcomes for CoC applicants.

We submitted **19** applications requesting significant evidential flexibility. These were on behalf of applicants who had been granted leave to remain within three months of contacting us; who had already made submissions about the need for support in pending immigration applications; or who were supported by their local authority.

- **100%** of these applications were successful
- **37%** of these applications were decided in two weeks or less (compared to 7% of standard applications)
- However, **19%** of these application received a Request for Further Information - even though the cases were extremely straightforward

¹⁰ See <https://www.unity-project.org.uk/rpf-on-other-visas>

¹¹ See <https://www.opendemocracy.net/en/home-office-visa-fees-widow-bereaved-partner-concession/>

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We made **8** applications for people on the 5-year route, which has been possible since a policy change in 2021, following campaigning and legal work which we were involved in.

We submitted **7** applications for people who had extension of leave applications pending, who might otherwise be waiting for several months (and often over a year) for an outcome.

In general, we are able to submit applications much quicker than previously, due to changes in policy following our litigation which allow for less evidence in some cases. On average it takes us **28 days** from an applicant’s first appointment to submit their application.

Applicants

In line with national data, the majority of applicants we worked with in 2023 were women with dependent children. However, in recent years, an increased proportion of applicants have been men, older people, people with disabilities or those caring for people with disabilities. These trends continued in 2023, indicating that the range of people forced into destitution by NRPF is widening.

78% of applicants were female

66% of applicants had dependent children

25% of applicants were over 50

44% of applicants had a disability

People with a disability	All time	2022	2023
Applicant	28%	33%	44%
Partner or dependent	12%	13%	24%

20% of referrals were from outside London. The most common London boroughs were Enfield, Haringey, Southwark and Lewisham.

41% of applicants originated from either Nigeria (23%) or Ghana (18%). The next most common countries of origin were Jamaica (9%), and then the Philippines, Bangladesh and Algeria (all 4%).

What’s changed?

In 2023, we supported 131 applicants and their families (including 117 children) to access public funds. A typical applicant to The Unity Project, a single parent with one child, is eligible for **over £2000 per month** in public funds. A successful CoC application will lift them and their child out of destitution, with beneficial impacts for their physical and mental health, children’s development, educational outcomes, social opportunities, future employment prospects and healthy life expectancy (by up to 19 years¹²). Once their own application is completed, some choose to volunteer with us to support others in similar situations.

Home Office decision making remains poor, however it has improved somewhat since The Unity Project formed in 2017. In our first year there was a 62 day delay for decisions, and a 41% success rate, whereas in 2023 the average processing time for our applications was **46 days** and the national success rate was 68%.

¹² <https://www.health.org.uk/evidence-hub/health-inequalities/life-expectancy-and-healthy-life-expectancy-at-birth-by-deprivation>

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Limitations of casework

This work is only necessary because the government created the NRPF condition in the first place, and then made the Change of Conditions application process needlessly complicated. We are proud of the quality of our casework but aware that it exists within a framework which provides a gloss of human rights legitimacy to a grossly unjust policy. We therefore seek to build from our casework to work towards the abolition of NRPF.

Litigation

Since we launched in 2017, we have partnered with expert public law lawyers to take successful legal action for over 100 claimants on several legal grounds. We have supported six high profile court challenges and in every single case, the NRPF policy has been declared unlawful.¹³

In 2023, as in every previous year since our formation, our strategic input, casework, research and evidence meant we could take the government to court with public law firm Deighton Pierce Glynn (DPG). Four applicants who received a refusal applied for judicial review. In October, one of these was granted recourse to public funds in a case which extended the eligibility criteria for Change of Conditions application to a wider range of immigration statuses. Earlier, in March, an ongoing application from 2022 went to court and the policy was found in breach of disability discrimination laws. Sky News covered the case at the time.¹⁴



¹³ <https://www.unity-project.org.uk/suspend-nrpf>

¹⁴ <https://news.sky.com/video/immigration-no-recourse-to-public-funds-ruled-unlawful-for-the-fifth-time-12826184>

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What's changed?

On six occasions, our litigation has led the NRPF policy to be declared unlawful and law and policy relating to NRPF has subsequently been reformed and rewritten to allow more people to apply for access to public funds.

2019 - the Home Office was forced to review and redraft its Policy Equity Statement on NRPF.

2020 - the Home Office allowed people to apply for recourse to public funds **prior to destitution** if they are likely to become destitute. The change was finally incorporated into the Immigration Rules in 2022.

2021 - the policy was changed after being found not to be adequately safeguarding the welfare of children. In 2022 the Immigration Rules were also updated, allowing recourse to public funds on account of financial issues connected to children's welfare, even where the applicant is not destitute.

2022 - the Home Office was again found in breach of the legal obligation to safeguard and promote the welfare of children by focusing on destitution rather than the interests of the child.

2023 - the policy and guidance were both amended after the court found that focusing only on destitution failed to adequately consider exceptional circumstances and disability.

2023 - The High Court declared that the Home Office can remove the NRPF condition from a wider range of visas which includes students, graduates and skilled workers. The Immigration Rules and policy guidance were subsequently updated.

In addition, in early 2022 the policy of switching people from the 5-year-route to the 10-year-route following a CoC was suspended following campaigning and the threat of litigation.

Overall, the policy guidance relating to the imposition and removal of NRPF has been rewritten over twenty times, and the relevant section has doubled in length and is now an independent document.¹⁵

Wider impacts of litigation

NRPF has received a lot of negative publicity. The challenges have added to a large and growing body of evidence showing the policy to be cruel and untenable, as well as providing precedents for further legal action and incentive for Home Office reform.

Opposition to NRPF is becoming more widespread, as demonstrated by greater awareness of our work amongst funders and the emergence of new collaborations between organisations seeking to end the policy.

The Unity Project has a strong reputation in the sector and media coverage of our successful litigation has led to increases in referrals from organisations across the country.

¹⁵ This comparison [\[https://draftable.com/compare/kyLONKVcNUXi\]](https://draftable.com/compare/kyLONKVcNUXi) shows the version of the [guidance published 25/7/19](#) on the left-hand side and the version of the [guidance as of May 2023](#) on the right-hand side.

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Limitations of litigation

In a hostile political environment, strategic litigation is an effective way to force through progressive reforms. However, progress in court can be overtaken by policy changes. While our litigation has expanded the accessibility of the Change of Conditions process, the government has doubled down on the NRPF policy, and the number of people denied access to public funds has dramatically increased.

Furthermore, legal judgments need to be implemented on the ground, in our case by the Home Office caseworkers responsible for making decisions on Change of Conditions applications. We note a lack of change on this level, even after court judgements have declared certain practices unlawful.

Finally, we have a responsibility to act on positive court judgements that we achieve - by sharing information about changes to the immigration rules and guidance, or using evidence from court for campaigning or parliamentary advocacy.

Evaluation of our work

Achievement against our aims in 2023

What we said	What we did
Increase our capacity to submit pre-action letters to improve wait times for those in need of public funds	We were able to increase the number of Pre-Action Protocol letters we submitted from 35 to 45 in response to need. We did this without increasing our organisational capacity.
Simplify the onerous Change of Conditions application process for everyone, and in particular those: ● Receiving Local Authority support or asylum support; ● With recognised disabilities, as well as carers; ● With other protected characteristics, including maternity and pregnancy; ● Who have been granted a fee waiver, or previously had recourse to public funds, or made clear the need for this in their renewal application.	We have been fairly successful in making simpler applications for those receiving local authority support. The number we submitted increased from 16 to 19. We have not succeeded in submitting simpler applications for those with disabilities or other protected characteristics. We made 10 reconsideration applications for those previously granted a fee waiver or recourse to public funds, or who made this clear in an application. 8 were successful, 1 was withdrawn and 1 is still pending.
Advocate for people on other visas impacted by NRPF so that they might also have the possibility to apply for a Change of Conditions without the current repercussions for their immigration status.	The October 2023 judgment opened up the CoC application process to people with a wide range of immigration statuses. However many of these newly-eligible people would risk their leave being cancelled if they applied for access to public funds.
Communicate with caseworkers and policy leads at the Home Office, to improve our mutual understanding and navigation of the Change of Conditions application.	We continued to attend the Home Office's NRPF Stakeholder Forum and held a meeting with Home Office caseworkers regarding our ongoing applications. However the impact of this work has been limited, both on decision making and outcomes for applicants, and we remain reliant on judicial review to resolve issues which we believe could be addressed through direct communication.

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Improve joint working with Home Office NRPF Stakeholder Forum members, and improve the representation of those with lived experience.	In 2023, we reassessed the value of the Home Office NRPF forum and decided that it was not appropriate to encourage people with lived experience to commit their time to the forum. This was based on the experiences mentioned above and our observation of other lived experience groups participating in the forum.
Collaborate with specialist partner organisations to create timely briefings related to specific areas of our casework.	We developed a briefing for the Free Movement blog on Change of Conditions which was published in 2024 and we plan to continue this capacity building work. ¹⁶

Applicant feedback

"I was looking for help to lift the NRPF. A few organisations tried but nothing moved forward even after almost seven months from the application. Until Unity Project came to help. I received the decision in about a month. I really appreciate their sensitive and caring manner as well as their professionalism and efficiency."

"You have done well in so many ways in the life of me and my kids which we can't say all but I'm here to say thank you very much especially with your assistance to remove the No Course to Public Fund. My heart is so grateful to you."

"You listened, you understood and you had empathy. Your support was invaluable."

¹⁶ <https://freemovement.org.uk/briefing-how-to-make-a-change-of-conditions-application-and-remove-the-no-recourse-to-public-funds-restriction/>

Financial Review

Context

The wider economic and funding environment for small charities continued to be challenging in 2023, with inflationary pressures on expenditure and increasing competition for grants. The year also saw the ongoing restructure of our team and the appointment of our first dedicated charity director, along with the development of plans to expand our casework team and scope of our activities in 2024.

The year therefore saw a temporary pause in our income generation activities as we established our new structure. We nonetheless entered 2024 with a strong reserves position (see below) and with increased staff capacity to undertake the fundraising necessary to support an expanding team and new activities.

We are conscious that the broader economic climate remains volatile and that the ongoing cost of living crisis will continue to affect both the need for our services and our access to funding. We continue to carefully evaluate our budget and funding targets and seek to establish sustainability for the charity through securing new multi-year grants.

We continue to be grateful for the ongoing support of the charitable trusts who have funded us since our establishment and, in particular, thank the funders who have been able to provide us with multi-year funding. We are also especially appreciative of the generosity of the individuals and small charitable funds who chose to support us.

Our financial position

Our income for the period totalled £135,964 (2022: £212,203) of which £28,064 was unrestricted (2022: £76,703) and £107,900 was restricted (2022: £135,500). Expenditure was £138,179 (2022: £149,294) of which £38,805 was unrestricted (2022: £43,212) and £99,374 was restricted (2022: £106,082). This led to a small net deficit of £2,215 (2022: surplus of £62,909). Total funds carried forward amounted to £208,112 (2022: £210,327), of which £63,953 (2022: £55,427) was restricted and £144,159 (2022: £154,900) was unrestricted.

Reserves policy and the amount held

As with many other charities of its size and activities, TUP is largely reliant on grant funding in order to cover its operating costs. We consider that we undertake our activities to the standard expected by current funders and are also hopeful that we will continue to be able to secure new sources of funding.

However, we are also aware that we cannot rely on funding streams to be renewed indefinitely and that while we prioritise sustainable funding sources, such as multi-year grants, not all our funders are able to offer repeat funding.

We therefore consider it prudent to maintain unrestricted reserves equating to at least 6 months of our operating budget. This would ensure, in the event of a funding shortfall or unexpected expenditure, the continued activity of the charity. Our free reserves (unrestricted funds less the book value of fixed assets) equated to £143,497 at 31 December 2023. Given projected annual expenditure of £233,558 for the 2024

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financial year this amounts to 7.4 months of unrestricted reserves. The trustees are therefore satisfied that sufficient reserves are available for the stable continuance of our charitable activities.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity monitors its expected income levels and targets are set in order to ensure the charity secures sufficient funding to fulfil its on-going obligations and deliver its services.

For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Looking Ahead and Future Plans

Political context

In 2023, immigration policy was preoccupied with the highly politicised ‘crisis’ around small boat crossings over the Channel. This led to the passing of the Illegal Migration Act and a protracted battle over the then government’s plan to deny people the right to seek asylum in the UK and instead send them to Rwanda.

As these policies were repeatedly challenged in the courts, media discourse heightened existing tensions between the political right and the judiciary, and promoted the scapegoat of the ‘leftie lawyer’. These narratives seek to reduce the role of the courts as a check on central government power and risk undermining the effectiveness of strategic litigation.

In the face of protracted parliamentary opposition, the movement to counter the hostile environment shifted away from political advocacy and towards community building. At the time of writing, and with a new government recently elected, it is unclear to what extent these recent immigration policies will continue to be implemented. The number of people affected by NRPF may continue to rise and may come to include recognised refugees and their families, as the previous government envisaged. Existing legislation will also continue to have indirect impacts, such as increased pressure on Home Office casework capacity. The new government may provide the opportunity for organisations like The Unity Project to re-engage with political campaigning.

Aims for 2024

We continue to be the only organisation that focuses exclusively on providing specialist support for people with applications to remove the NRPF condition. We want to continue to make these applications expertly, strategically and compassionately, and to increase awareness of the application among those who have NRPF and those who support them. Through doing this, we can continue to contribute evidence and ideas to litigation and coordinated campaigns to end the policy.

We will continue to develop the skills and capacity of our team, including by:

- Growing our casework delivery and increasing the strategic impact of our casework, which has already included the successful recruitment of two casework coordinators in early 2024.
- Providing additional training and development support to our volunteers, including those with lived experience of the CoC process
- Increasing the size and diversity of our board of trustees
- Considering further recruitment of an additional staff member later in the year who will hold specialist skills of strategic value to the organisation.

In mid-2024 we will develop a strategic plan for the following three years, which will identify our role in the movement to dismantle NRPF, and the activities that we are best placed to carry it out with that goal in mind. As part of this process, we will renew our Theory of Change. As of the date of signing, we have already held a successful strategy day and look forward to finalising our strategic plan.

Structure, Governance and Management

Governing document

The charity is controlled by its governing document, the Articles of Association (as amended on 4 September 2023), and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charitable company is registered in England and Wales (no. 12365154) and was incorporated on 16 December 2019 and registered as a charity (no. 1191462) on 24 September 2020.

The company's members are its trustees. The guarantee of each trustee is limited to £1.

The Unity Project (TUP) is registered at New Unity, 277a Upper Street, London, N1 2TZ.

Trustees

The trustees who served during the year are as follows:

A Brunswick

R Parhar (resigned 8 August 2024)

S Edgar (appointed 21 July 2023)

Z Shah

Recruitment and appointment of trustees

In 2023, our board of trustees consisted of four members: Abi Brunswick, Rupinder Parhar, Stacey Edgar and Zaki Shah. Between them, the board has expertise and professional experience in the founding and running of small charities, policy work and parliamentary influencing on migration, legal advice provision, charity finance and fundraising amongst other relevant areas.

After 7 years of involvement with TUP, Rupinder Parhar stepped down as a trustee at our 2024 Annual General Meeting. We thank her for her hard work, insight and dedication to the development of TUP and our work to challenge the NRPF policy.

We are committed to building a board of trustees who can successfully oversee the charity and ensure it not only delivers on its charitable objectives and purposes but does so in line with its values, including being representative of and accountable to people who have navigated the systems and structures that it is advocating to change. We know this is particularly important as the charity restructures and grows (see below). We added one new member to the board in 2023 and plan to add at least one more member in the coming year.

The appointment of trustees follows an agreed set of procedures as laid out in our Trustee Handbook and includes a full induction period during which new trustees receive introductions to the charity's policies, operations and activities.

THE UNITY PROJECT (TUP)

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2023

Staff

We have a small and dedicated staff team. Our staff are registered with the Office of the Immigration Services Commissioner (OISC) to provide immigration advice and are supervised in doing so by our supervising lawyer and co-founder, Rahath Abdar.

- Alice started volunteering at The Unity Project in 2019 and became a caseworker in 2020. An Italian and French native-speaker, Alice also speaks some Spanish. Outside of TUP, Alice is part of a collective curating projects on gender and representation in football and sports.
- Caz co-founded The Unity Project in 2017 and was Project Coordinator until 2023, when she took on a new role as Casework Manager. She has volunteered in various immigration advice organisations and community groups since moving to London in 2015.
- Michael joined as Director in 2023. He has worked, volunteered and campaigned with migrants and refugees in London since 2013.

In line with our organisational restructure plans, we have also hired two new caseworkers since the end of 2023.

Volunteers

We are proud of our incredible volunteers, who travel from far and wide to our weekly casework sessions in North London. In the past year we have recruited and trained 17 casework volunteers, many of whom have lived experience of NRPF and the immigration system. 16 of our volunteers have now successfully gained immigration qualifications at OISC level 1 or above, through a training programme provided in partnership with Refugee Action¹⁷. Three of our volunteers have been with us for over two years. In 2023, two volunteers left for careers in the legal sector and one started working at another migrant and refugee support organisation.¹⁸

In addition to our casework volunteers, we are extremely grateful for the sustained expert support of a number of lawyers, including, Sonia Lenegan and Nafsika Vasileiadou who volunteered with us throughout 2023.

Organisational restructure

To date we have undertaken a variety of other activities beyond casework and strategic litigation, including training and capacity building, influencing and advocacy and community organising. In 2023, we put these strands of our work on hold to focus on organisational restructure. We started the year with just two staff members, and the organisation was coordinated by its founder. Their role had grown over time to encompass providing strategic direction to the organisation, operational and management support to colleagues, supervising and carrying out casework, and leading our influencing work. The scope of the role made it unmanageable.

¹⁷ <https://www.refugee-action.org.uk/project/frontline-immigration-advice-project/>

¹⁸ This is the context of - and perhaps a small step towards mitigating - challenges in training/recruitment/retention of immigration lawyers in civil society organisations (see for example 'Recruitment and retention of mid-career lawyers in civil society organisations' [https://baringsfoundation.org.uk/resource/recruitment-and-retention-of-mid-career-lawyers-in-civil-society-organisations/], 30/8/23)

THE UNITY PROJECT (TUP)

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2023

In order to ensure the sustainability of the organisation and allow for future growth, we decided to recruit our first dedicated director to take over responsibility for overall organisational strategic direction, as well as operational and management support. Following an open recruitment process, the Director was appointed in October 2023. Their immediate priorities were to develop a new model for the casework service, address gaps in the organisation's infrastructure and assets, audit policies and processes, secure the medium-term financial stability of the charity and oversee a process of strategic reorientation.

Approval

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the Board of Trustees on ~~8th August 2024~~ and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Z Shah', is written over a horizontal dotted line.

Z Shah - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE UNITY PROJECT (TUP)

Independent examiner's report to the trustees of The Unity Project (TUP) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

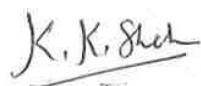
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act').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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Kalpesh Shah FCCA

KNVP Accountant

Chartered Certified Accountants & Business Advisors

5 Dacre Road

Croydon

CR0 3DL

Date: **Aug 17, 2024**
.....

THE UNITY PROJECT (TUP)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	26,055	107,900	133,955	209,285
Charitable activities					
Legal support and advocacy		30	-	30	2,800
Investment income	3	<u>1,979</u>	<u>-</u>	<u>1,979</u>	<u>118</u>
Total		<u>28,064</u>	<u>107,900</u>	<u>135,964</u>	<u>212,203</u>
EXPENDITURE ON					
Raising funds	4	184	2,141	2,325	2,545
Charitable activities					
Legal support and advocacy	5	<u>36,621</u>	<u>97,233</u>	<u>135,854</u>	<u>146,749</u>
Total		<u>38,805</u>	<u>99,374</u>	<u>138,179</u>	<u>149,294</u>
NET INCOME/(EXPENDITURE)		(10,741)	8,526	(2,215)	62,909
RECONCILIATION OF FUNDS					
14					
Total funds brought forward		<u>154,900</u>	<u>55,427</u>	<u>210,327</u>	<u>147,418</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>144,159</u></u>	<u><u>63,953</u></u>	<u><u>208,112</u></u>	<u><u>210,327</u></u>

All income and expenditure derive from continuing operations. The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes form part of these financial statements

THE UNITY PROJECT (TUP)

BALANCE SHEET 31 DECEMBER 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	11	662	-	662	605
CURRENT ASSETS					
Debtors	12	1,593	-	1,593	25,623
Cash at bank and in hand		<u>147,267</u>	<u>75,245</u>	<u>222,512</u>	<u>187,652</u>
		148,860	75,245	224,105	213,275
CREDITORS					
Amounts falling due within one year	13	(5,363)	(11,292)	(16,655)	(3,553)
NET CURRENT ASSETS		<u>143,497</u>	<u>63,953</u>	<u>207,450</u>	<u>209,722</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>144,159</u>	<u>63,953</u>	<u>208,112</u>	<u>210,327</u>
NET ASSETS		<u>144,159</u>	<u>63,953</u>	<u>208,112</u>	<u>210,327</u>
FUNDS	14				
Unrestricted funds				144,159	154,900
Restricted funds				<u>63,953</u>	<u>55,427</u>
TOTAL FUNDS				<u>208,112</u>	<u>210,327</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The notes form part of these financial statements

THE UNITY PROJECT (TUP)

BALANCE SHEET

31 DECEMBER 2023

The trustees acknowledge their responsibilities for:

- a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 8th August 2024 and were signed on its behalf by:

.....  Z Shah - Trustee

The notes form part of these financial statements

THE UNITY PROJECT (TUP)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES

Charity status

The Unity Project (TUP) is a charitable company limited by guarantee registered in England and Wales with registered company number no. 12365154 and charity number no. 1191462. The company's registered address is New Unity 277a Upper Street London N1 2TZ.

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

Going concern

The trustees have considered the charity's current and future financial position, including and beyond the 12 months from the date of approval of these financial statements ("the going concern period"). Considerations have included the risks to the charity's funding model, particularly the reliability of ongoing grant funding and cost and wage increases due to inflation.

The trustees consider that the charity holds sufficient free reserves to provide cover for unexpected changes in income and expenditure to allow it time to adjust its cost base and continue activities. The trustees continually monitor actual and forecasted financial performance and manage the charity's finances accordingly. Consequently, the trustees have concluded that there are no material uncertainties that could cast significant doubt over the charity's ability to continue as a going concern for at least 12 months from the date of approval of the financial statements, and therefore, have prepared the financial statements on a going concern basis.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

Donations

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants

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

Where the charity determines that a grant agreement does not impose specified future performance-related conditions income is recognised when the grant proceeds are received or receivable.

THE UNITY PROJECT (TUP)

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2023

Where the charity determines that a grant agreement imposes specified future performance-related conditions, funds are initially recognised as deferred income within creditors and released to income as the conditions are met and the charity has entitlement to the funds.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related 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 resources.

Support and governance costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management. Where support costs cannot be directly attributed to particular headings, they have been allocated to expenditure on raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Governance costs are those incurred in connection with the running of the charity and compliance with constitutional and statutory requirements.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Tangible fixed assets

Tangible fixed assets are initially recorded at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual value over their useful lives on the following basis:

Fixtures, Fittings and Office Equipment	- 25% on cost
Computer Equipment	- 25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is credited or charged to the income statement.

Financial Instruments

Basic financial assets

Basic financial assets, which includes debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods and services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less, if not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest rate method.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for a particular purpose.

THE UNITY PROJECT (TUP)

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2023

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Donations	6,055	-	6,055	7,785
Grants	20,000	107,900	127,900	201,500
	<u>26,055</u>	<u>107,900</u>	<u>133,955</u>	<u>209,285</u>

3. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Deposit account interest	<u>1,979</u>	<u>-</u>	<u>1,979</u>	<u>118</u>

4. RAISING FUNDS EXPENDITURE

	Staff Costs (see note 9) £	Direct Costs £	Support Costs (see note 6) £	Total 2023 £
Fundraising	<u>-</u>	<u>-</u>	<u>2,325</u>	<u>2,325</u>

	Staff Costs (see note 9) £	Direct Costs £	Support Costs (see note 6) £	Total 2022 £
Fundraising	<u>2,545</u>	<u>-</u>	<u>-</u>	<u>2,545</u>

5. CHARITABLE ACTIVITIES EXPENDITURE

	Staff Costs (see note 9) £	Direct Costs £	Support Costs (see note 6) £	Total 2023 £
Legal support and advocacy	<u>82,722</u>	<u>31,641</u>	<u>21,491</u>	<u>135,854</u>

	Staff Costs (see note 9) £	Direct Costs £	Support Costs (see note 6) £	Total 2022 £
Legal support and advocacy	<u>109,550</u>	<u>24,210</u>	<u>12,989</u>	<u>146,749</u>

THE UNITY PROJECT (TUP)

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2023

6. SUPPORT & GOVERNANCE COSTS

	Raising Funds £	Legal Support and Advocacy £	Total 2023 £	Total 2022 £
<i>Support</i>				
Staff costs	2,141	6,424	8,565	-
Bookkeeping costs	-	1,700	1,700	-
Bank and transaction fees	184	7	191	6
Consultancy	-	-	-	1,000
Depreciation	-	245	245	191
Equipment	-	158	158	67
Insurance	-	944	944	737
IT and software costs	-	955	955	701
Office and administrative costs	-	81	81	115
Recruitment	-	490	490	-
Rent	-	7,468	7,468	8,205
<i>Governance</i>				
Accountancy fees	-	2,269	2,269	-
Independent examiner fees	-	750	750	1,740
Legal expenses	-	-	-	210
Meeting costs	-	-	-	17
	<u>2,325</u>	<u>21,491</u>	<u>23,816</u>	<u>12,989</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023 £	2022 £
Depreciation - owned assets	<u>245</u>	<u>191</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

No trustees were reimbursed for expenses in the year ended 31 December 2023. There was 1 trustee reimbursed for expenses totalling £175 in relation to travel and event attendance for the year ended 31 December 2022.

9. STAFF COSTS

	2023 £	2022 £
Wages and salaries	82,608	100,414
Social security costs	3,193	5,271
Other pension costs	<u>5,486</u>	<u>6,410</u>
	<u>91,287</u>	<u>112,095</u>

THE UNITY PROJECT (TUP)

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2023

9. STAFF COSTS – continued

Key Management Personnel

The charity considers its key management personnel to consist of the Board of Trustees and Director (2022: Board of Trustees only). The total remuneration and benefits received by key management personnel in the year ended 31 December 2023 was £8,565 (2022: £nil).

Highest Paid Employees

No employees received emoluments in excess of £60,000 in the year ended 31 December 2023 nor the year ended 31 December 2022.

Average Number of Employees

The average monthly number of employees during the year was as follows:

	2023	2022
Legal support and advocacy	<u>2</u>	<u>3</u>

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	2	73,785	135,500	209,285
Charitable activities				
Legal support and advocacy		2,800	-	2,800
Investment income	3	<u>118</u>	<u>-</u>	<u>118</u>
Total		<u>76,703</u>	<u>135,500</u>	<u>212,203</u>
EXPENDITURE ON				
Raising funds	4	2,545	-	2,545
Charitable activities				
Legal support and advocacy	5	<u>40,667</u>	<u>106,082</u>	<u>146,749</u>
Total		<u>43,212</u>	<u>106,082</u>	<u>149,294</u>
NET INCOME/(EXPENDITURE)		33,491	29,418	62,909
Transfers between funds	14	<u>18,133</u>	<u>(18,133)</u>	<u>-</u>
Net movement in funds		51,624	11,285	62,909
RECONCILIATION OF FUNDS				
Total funds brought forward		<u>103,276</u>	<u>44,142</u>	<u>147,418</u>
TOTAL FUNDS CARRIED FORWARD		<u>154,900</u>	<u>55,427</u>	<u>210,327</u>

THE UNITY PROJECT (TUP)

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2023

11. TANGIBLE FIXED ASSETS

	Computer equipment £	Fixtures, fittings & office equipment £	Total £
COST			
At 1 January 2023	834	-	834
Additions	<u>130</u>	<u>172</u>	<u>302</u>
At 31 December 2023	<u>964</u>	<u>172</u>	<u>1,136</u>
DEPRECIATION			
At 1 January 2023	229	-	229
Charge for year	<u>216</u>	<u>29</u>	<u>245</u>
At 31 December 2023	<u>445</u>	<u>29</u>	<u>474</u>
NET BOOK VALUE			
At 31 December 2023	<u><u>519</u></u>	<u><u>143</u></u>	<u><u>662</u></u>
At 31 December 2022	<u><u>605</u></u>	<u><u>-</u></u>	<u><u>605</u></u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	-	1,400
Donations receivable	19	95
Other debtors	-	2,774
Prepayments and accrued income	<u>1,574</u>	<u>21,354</u>
	<u><u>1,593</u></u>	<u><u>25,623</u></u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	3,058	292
Social security and other taxes	3,151	-
Other creditors	8,527	551
Accruals and deferred income	<u>1,920</u>	<u>2,710</u>
	<u><u>16,655</u></u>	<u><u>3,553</u></u>

THE UNITY PROJECT (TUP)

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2023

14. MOVEMENT IN FUNDS

	At 1 Jan 2023 £	Incoming resources £	Resources expended £	Transfers between funds £	At 31 Dec 2023 £
Unrestricted funds					
General fund	154,900	28,064	(38,805)	-	144,159
Restricted funds					
Paul Hamlyn Foundation	17,127	38,500	(13,164)	-	42,463
Sam & Bella Sebba Charitable Foundation	20,469	-	(20,469)	-	-
The Migration Foundation	6,726	20,000	(21,346)	-	5,380
Trust for London	11,105	49,400	(44,395)	-	16,110
	<u>55,427</u>	<u>107,900</u>	<u>(99,374)</u>	<u>-</u>	<u>63,953</u>
	<u>210,327</u>	<u>135,964</u>	<u>(138,179)</u>	<u>-</u>	<u>208,112</u>

Comparative movement in funds

	At 1 Jan 2022 £	Incoming resources £	Resources expended £	Transfers between funds £	At 31 Dec 2022 £
Unrestricted funds					
General fund	103,276	76,703	(43,212)	18,133	154,900
Restricted funds					
CrowdJustice	18,133	-	-	(18,133)	-
Paul Hamlyn Foundation	18,374	35,000	(36,247)	-	17,127
Sam & Bella Sebba Charitable Foundation	7,635	38,500	(25,666)	-	20,469
The Migration Foundation	-	20,000	(13,274)	-	6,726
Trust for London	-	42,000	(30,895)	-	11,105
	<u>44,142</u>	<u>135,500</u>	<u>(106,082)</u>	<u>(18,133)</u>	<u>55,427</u>
	<u>147,418</u>	<u>212,203</u>	<u>(149,294)</u>	<u>-</u>	<u>210,327</u>

THE UNITY PROJECT (TUP)

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2023

15. RELATED PARTY TRANSACTIONS

There were no related party transactions for the year ended 31 December 2023 nor for the year ended 31 December 2022.