

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 2024**

**FOR
THE UNITY PROJECT (TUP)**



THE UNITY PROJECT (TUP)

REFERENCE AND ADMINISTRATIVE INFORMATION

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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 2024. 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) (effective 1 January 2019)'.

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

The Unity Project is a small charity that supports people who are facing poverty and homelessness as a result of their immigration status to make 'Change of Conditions' (CoC) applications for access to public funds.

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 support 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' - exacerbate the harms faced by 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. In September 2024, the **United Nations Committee on the Elimination of Racial Discrimination** called on the UK

¹ 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 28/04/2025]

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government to “revise the ‘no recourse to public funds’ rule and ensure that it does not expose migrant households to a higher risk of poverty and precarity.”²

We are the only organisation in the UK specialising exclusively in the complex CoC application, which people in crisis can make to access public funds.³ Our small team assists applicants through the CoC process and offers guidance to those who are able to submit the application independently. We are 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.

Change of Conditions applications - the external context in 2024

Around **3.3 million** people in the UK are estimated to hold visas with the NRPF condition.⁴ This number has grown significantly year-on-year since 2020.

208,000 households covered by an NRPF condition are at risk of destitution that would be avoided if they had access to support.⁵

Over **26,000** people have applied to have the NRPF condition removed from their visa in the past five years.⁶ The total number of CoC applications submitted increased 13% in the past year - from **3,519** in 2023 to **3,979** in 2024 - but 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.⁷

46% of CoC applications were refused by the Home Office in 2024, up from **33%** in 2023. However, this remains above the refusal rate of **59%** in 2017, when The Unity Project was founded.

² UN CERD, ‘Concluding observations on the combined twenty-fourth to twenty-sixth periodic reports of the United Kingdom of Great Britain and Northern Ireland’ (2024)

https://tbinternet.ohchr.org/_layouts/15/treatybodyexternal/Download.aspx?symbolNo=CERD%2FC%2FGBR%2FCO%2F24-26&Lang=en

³ See UK government website (last updated 2025) <https://www.gov.uk/government/publications/application-for-change-of-conditions-of-leave-to-allow-access-to-public-funds-if-your-circumstances-change>

⁴ House of Commons, ‘Research Briefing - No recourse to public funds’ (2024) <https://researchbriefings.files.parliament.uk/documents/CBP-9790/CBP-9790.pdf>

⁵ Centre for Social Policy, ‘No reason for no recourse’ (2024) <https://trustforlondon.org.uk/research/no-reason-for-no-recourse-why-reform-of-nrpf-conditions-would-be-good-for-london-the-uk/>

⁶ All nationwide data on Change of Conditions applications comes from UK Visas and Immigration <https://www.gov.uk/government/publications/immigration-and-protection-data-q4-2024>

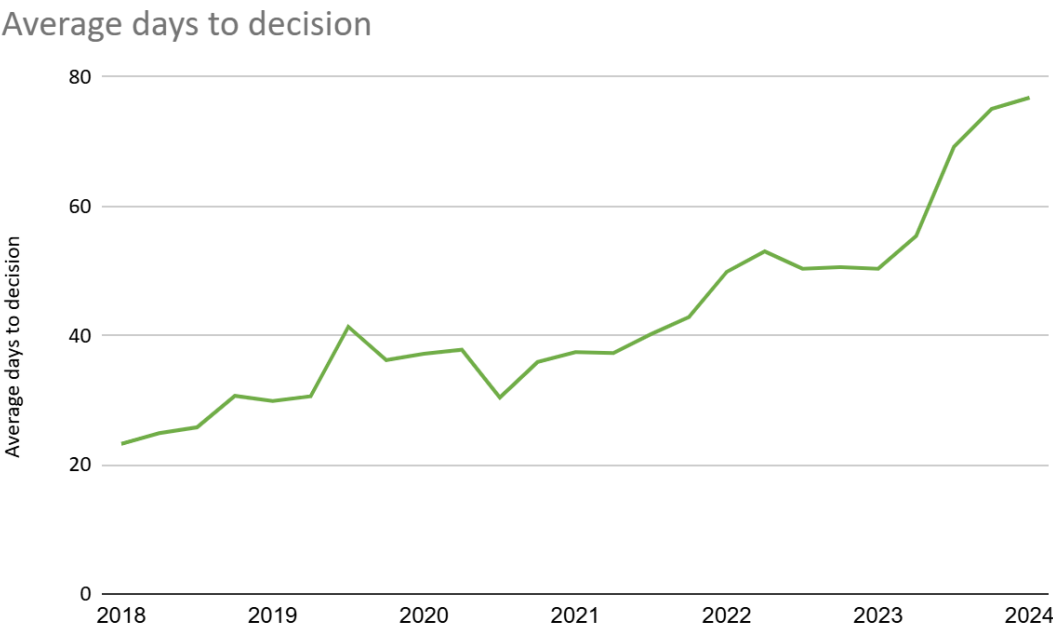
⁷ Reasons for this are explored a little further in COMPAS, ‘Understanding Migrant Destitution in the UK: Literature Review’ (2023) (see p.18) <https://www.compas.ox.ac.uk/wp-content/uploads/Understanding-Migrant-Destitution-in-the-UK-Literature-Review.pdf>

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Applicants waited **77 days** on average for a decision in 2024, over **50% longer** than in 2023. Decision times have been growing steadily since 2018, when the average was **23 days**.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 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.

⁸ This number significantly underestimates the average decision time on applications as it excludes over 1000 applications still awaiting a decision, which date as far back as 2022.

Achievements and Performance

Direct 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. We have very few referral criteria and 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 to ensure applications are completed to the highest standard.

A typical applicant to The Unity Project, a single parent with one child, could be eligible for **over £2,000 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 years). Once their own application is completed, some choose to volunteer with us to support others in similar situations.

A large part of our work is relational and founded on demonstrating care and building trust over time. We support applicants from the beginning to the end of the process and have developed various resources to assist with this which are available on our website.

TUP Change of Conditions Applications in 2024⁹

79 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.

⁹ Office for National Statistics, 'Health state life expectancies by Index of Multiple Deprivation (IMD), England: 2018 to 2020' (2022)
<https://www.ons.gov.uk/peoplepopulationandcommunity/healthandsocialcare/healthinequalities/bulletins/healthstatelifeexpectanciesbyindexofmultipledeprivationimd/2018to2020>

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98% of applications were successful:

- 47 received a positive response to their application.
- 4 applications were initially refused, but granted recourse to public funds following an internal review, Judicial Review or application resubmission.
- 1 was refused recourse to public funds.
- 19 are still pending.

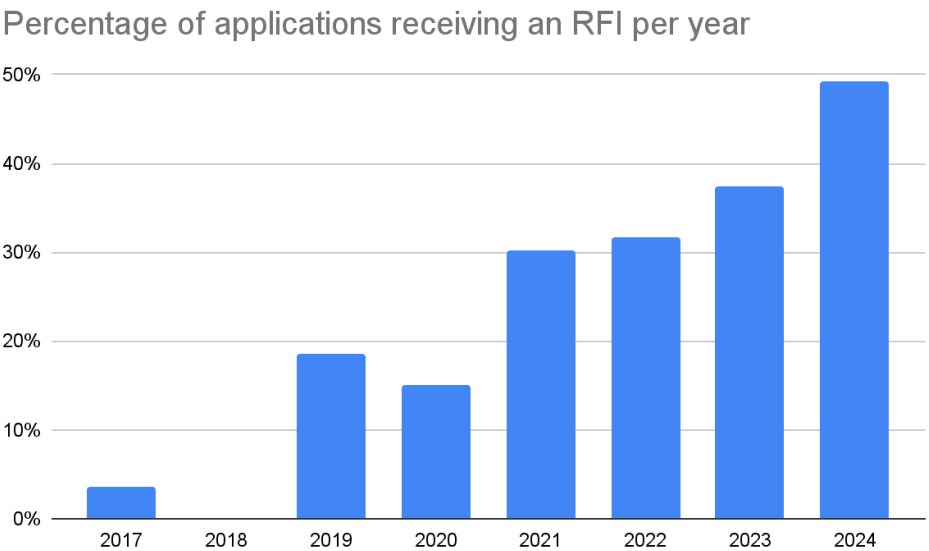
84 days - the average time taken by the Home Office to grant RPF in our applications, up from 46 days in 2023. This is in line with the dramatic slowdown in Home Office decision making nationally.

Requests for Further Information

47% of applications received Requests for Further Information (RFI) from the Home Office. This increased from 15% of applications in 2020 and reflects an increasing overuse of RFIs as explored in our January 2025 report.¹⁰

One month - the average increase in the decision time caused by the Home Office requesting further information.

24% of applications received a second RFI, further drawing out the process. This increased from 9% in 2022.



¹⁰ The Unity Project, 'Change of Conditions Applications Data Analysis and Evidence 2023-2024: Requests for Further Information' (2025) <https://unity-project.org.uk/wp-content/uploads/2025/04/Data-Analysis-and-Evidence-Requests-for-Further-Information.pdf>

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Application follow up

In the absence of a functioning system to expedite Home Office decision making,¹¹ we offered various forms of support to applicants who were facing unreasonable delays. We submitted:

- **24** Pre-Action Protocol (PAP) letters.¹²
- **15** formal complaints.
- **30** chasing emails.
- **10** referrals to the Homelessness Escalations Service (HES).¹³
- **5** requests to MPs for support.

Referrals for external support

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.¹⁴

We encounter a significant number of applicants who have experienced **domestic abuse**. In these cases, we give initial advice about the possibility of making an immigration application on the basis of the breakdown of an abusive relationship and refer applicants for external legal support.

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.

Applicants

In line with national data, the majority of applicants we worked with in 2024 were women with dependent children. Nevertheless, we continue to see a growing proportion of applicants who are men, older people, people with disabilities or those caring for people with disabilities. This indicates that the range of people forced into destitution by NRPF is widening.

72% of applicants were female.

67% of applicants had dependent children.

¹¹ See paragraph 99 of EWHC, R (Dolan) v Secretary of State for Health and Social Care (2024) <https://www.bailii.org/ew/cases/EWHC/Admin/2024/2984.html>

¹² A Pre-Action Protocol letter is a legal letter written to the Home Office in order to try and resolve a dispute before court proceedings are commenced.

¹³ See UK government website (last updated 2024) <https://www.gov.uk/government/publications/homelessness-escalations-service-hes>

¹⁴ The Unity Project, 'Can I apply for a Change of Conditions if I have leave to remain as a student, a skilled worker or a graduate?' <https://unity-project.org.uk/public-funds-on-other-visas/>

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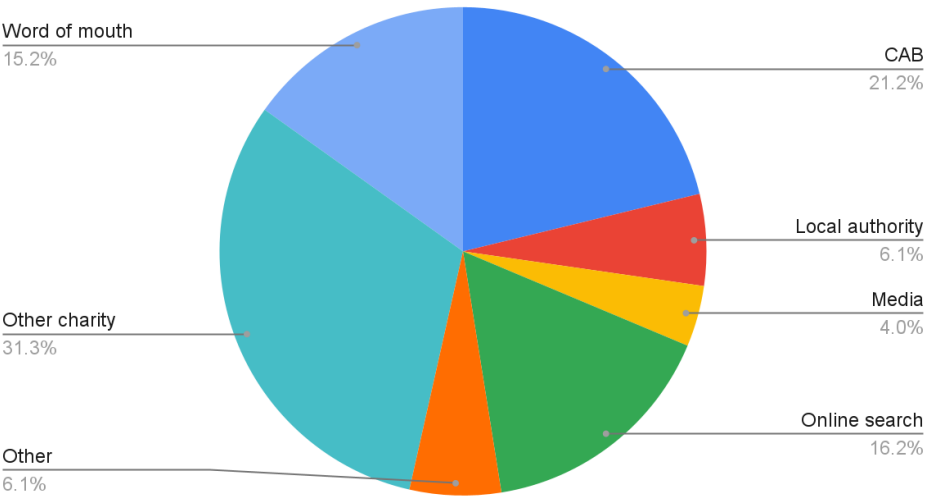
40% of applicants were over 50.

59% of applicants had a disability.

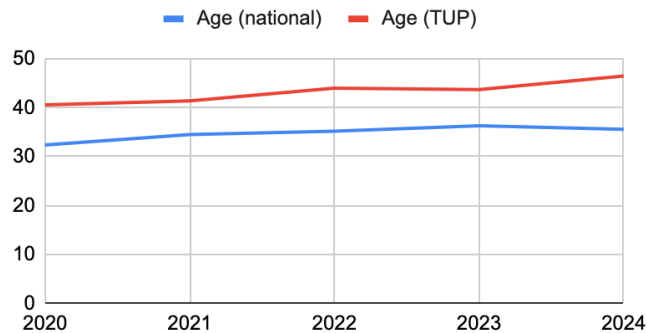
18% of referrals were from outside London. The most common London boroughs were Enfield, Tower Hamlets, Haringey and Lewisham.

36% of applicants originated from either Nigeria (23%) or Ghana (13%). The next most common countries of origin were Bangladesh and Jamaica (both 6%).

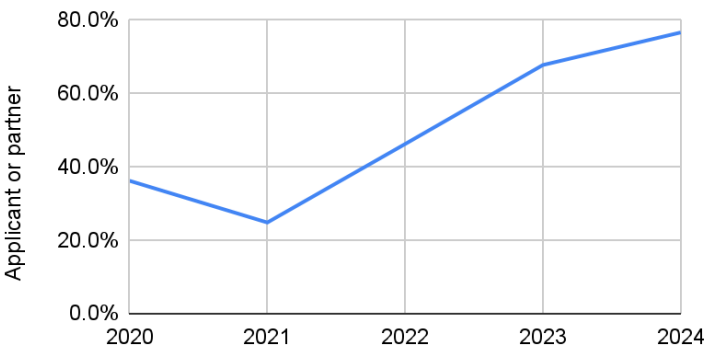
Referral route



Average age of applicants



Applicants with a disability or health condition

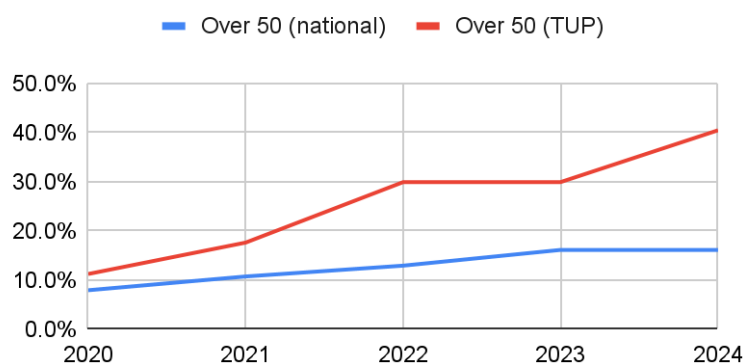


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Proportion of applicants aged 50 and over



Limitations of casework

This work is only necessary because of the creation of the NRPF policy by government in the first place and the introduction of a Change of Conditions application process that is needlessly complicated and fails to safeguard human rights. Rather than address these problems, subsequent governments - including the current one - have left NRPF in place and sought to extend its scope. We are proud of the quality of our casework but are 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.

Systems change - strategic 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 eight high profile court challenges and in every single case, an aspect of the NRPF policy has been declared unlawful.¹⁵

In 2024, 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).

In April, the Court of Appeal overturned an earlier High Court judgment and allowed access to compensation for a group of former applicants whose Change of Conditions applications were subject to undue delays. In November, one applicant was granted recourse to public funds in the High Court, although unfortunately another claimant's refusal decision was upheld.

History of legal change

2024 The CoC process was found unlawful as no "adequate system in place to reduce, to a reasonable and proportionate minimum, the risk of inhuman and degrading treatment."

2024 The Court of Appeal stated that processing times of two to four months are too long for applicants facing destitution.

¹⁵ The Unity Project, 'Legal change' <https://unity-project.org.uk/what-we-do/legal-change/>

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2023 The High Court declared that the Home Office can remove the NRPF condition from a wide range of visas.

2023 The High Court found that by focusing on destitution, the Home Office failed to adequately consider exceptional circumstances and disability.

2022 The Home Office was again found in breach of its legal duty to consider children's welfare rather than focusing primarily on destitution.

2021 The High Court found the immigration rules and guidance unlawful as they failed to safeguard and promote the welfare of children.

2020 The operation of the NRPF policy was found to be unlawful in not allowing people to apply for recourse to public funds prior to destitution.

2019 The Home Office conceded as part of a legal settlement that the policy should be reviewed in line with the Public Sector Equality Duty.

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.

Wider impacts of litigation

NRPF has received a lot of negative publicity. Our court 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.

Limitations of litigation for achieving systemic change

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. Our litigation has expanded the accessibility of the Change of Conditions process, yet at the same time the government has doubled down on the NRPF policy, and the number of people denied access to public funds has dramatically increased.

Legal judgments are not predictable and it is possible that decisions and subsequent changes to policy and guidance may make the CoC application process more difficult. The most recent case we supported found the CoC process to be unlawful yet again, and we hope it will prompt an improvement to decision-making timeframes and make it easier to speed up the processing of individual applications. However, the judgment

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also found in favour of the evidential burden placed on applicants by the Home Office, and the policy guidance has since been updated in a way which further increases these requirements.

Progressive legal judgments still need to be implemented on the ground, in this case by the Home Office caseworkers responsible for making decisions on CoC applications. We have observed that this does not always happen, even after court judgements declare 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.

Systems change - partnership working

While strategic litigation remains the primary route through which we achieve systems change, recognising its limitations has led us to renew our focus on collaborative working to broaden our impact. Outlined in our strategic goals (see below), this involves the following:

Providing resources for individuals and advice organisations related to the CoC process. We know that our casework capacity will never be able to meet the national need for CoC application support. By creating resources and sharing them widely, we hope to empower more people to submit successful CoC applications, either as individuals or with the support of an advisor.

In 2024, we completely redesigned our website, which is our primary method of sharing information with the public. We restructured our resources page to ensure that its key information is accessible and we are now able to implement multimedia content by embedding links to our YouTube channel. On our website and social media channels, we published briefings on key issues related to CoC casework and analysis of Home Office data releases. We conduct data analysis to inform the wider sector about changes in Home Office decision making and build up an evidence base to challenge harmful processes.

Delivering specialist training and providing ongoing support to advisors and organisations related to CoC applications. Legal aid is grossly inadequate and the charity sector is under ever greater financial pressure. Consequently, immigration advice provision is severely under-resourced - 63% of the population of England and Wales live in 'legal aid deserts' with no access to immigration advice.¹⁶ We aim to use our specialist expertise to help build the capacity of organisations across the country to complete CoC applications.

In 2024, we conducted regular webinars on accessing the CoC process for people on skilled worker and student visas and provided direct advice to caseworkers in our network.

Building and maintaining strategic relationships with other organisations working on Change of Conditions applications. We believe that by regularly sharing knowledge and experience with other advice organisations,

¹⁶ The Law Society, 'Immigration and asylum – legal aid deserts' (2024) <https://www.lawsociety.org.uk/campaigns/civil-justice/legal-aid-deserts/immigration-and-asylum>

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we can improve the efficiency and effectiveness of our work, test new strategic approaches and identify common issues to be used for campaigning purposes.

For several years, we have managed a Google group of over 150 organisations focused on NRPF. In 2024, we launched a small strategic casework forum for organisations conducting significant numbers of CoC applications. The first output from the forum was a joint report into the Home Office's overuse of Requests for Further Information, which was published in January 2025.¹⁷

Contributing to campaigning activities, events and publications led by partners. As a specialist in the CoC process with a broad ambition to see the end of the NRPF policy, we seek to contribute our particular expertise to wider campaigns against NRPF.

In 2024, we collaborated with partners in the Refugee and Migrant Children's Consortium and the NRPF Collective Impact Partnership on submissions to the government's Child Poverty Strategy.

Supporting Together in Unity to become independent and sustainable. Together in Unity is a self-organised community of immigrants who have lived experience of the UK immigration system and are severely impacted by the NRPF policy. The group was formed in 2021 by people who had been supported by The Unity Project to complete a Change of Conditions application. Together in Unity exists to care for and support its members; to advocate, train, raise awareness and to campaign on behalf of the wider NRPF community; and to see the end of the NRPF policy.

As part of our lived experience strategy, we provide organisational support to Together in Unity so that they can achieve the greatest possible impact on the movement to challenge NRPF. Structural factors such as race and class make it easier for organisations with 'learned experience' such as The Unity Project to play an empowered role in nationwide campaigns (for example by smoothing access to money, networks and knowledge) and harder for people with 'lived experience' of NRPF to do so. Nevertheless, the success of the campaign against NRPF will depend on the involvement of people with lived experience, and so we want to use our platform and expertise to support them to overcome the barriers they face.

In 2024, our director attended fortnightly meetings with Together in Unity and worked with them to develop a constitution, appoint a treasurer, open a bank account, set an annual budget and secure their first independent grant. He also provided one-to-one mentoring support to two of the group's lead organisers.

¹⁷ The Unity Project, 'Change of Conditions Applications Data Analysis and Evidence 2023-2024: Requests for Further Information' (2025) <https://unity-project.org.uk/wp-content/uploads/2025/04/Data-Analysis-and-Evidence-Requests-for-Further-Information.pdf>

Evaluation of our work

Achievement against our aims in 2024

What we said	What we did
Continue to make CoC applications expertly, strategically and compassionately, and to increase awareness of the application among those who have NRPF and those who support them.	Our application success rate improved from 96% in 2023 to 98% in 2024 (at a time when nationally, the success rate declined from 67% to 56%), demonstrating our expertise in supporting people to access public funds. Six applications were initially refused by the Home Office. Four of these refusals were overturned, one is still pending and one applicant unfortunately decided to discontinue the process. This shows that we are also fairly effective at correcting Home Office decision-making errors. Our website relaunch has improved the clarity and accessibility of the information we share to people who have NRPF. We continue to raise awareness of our work through social media and plan to develop this further in 2025.
Grow our casework delivery and increase the strategic impact of our casework.	We recruited and onboarded two casework coordinators, increasing the resilience and sustainability of the project. We launched a quarterly nationwide forum for organisations who complete CoC applications to share ideas and work collaboratively for strategic impact.
Contribute evidence and ideas emerging from our casework to litigation and coordinated campaigns to end the policy.	We started sharing quarterly briefings via our website and social media channels analysing Home Office CoC data and highlighting emerging trends. With the support of the other organisations in the strategic forum, we published a report into the Home Office's overuse of requests for further information. We contributed to influencing work around the Child Poverty Strategy and supported the emerging NRPF Collective Impact Partnership.

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Provide additional training and development support to our volunteers, including those with lived experience of the CoC process.	We recruited a new cohort of casework volunteers and devoted significant time to inducting and training them. We supported some of the team to complete Level 1 Immigration Advisor training. We hope that the investment we have made in these volunteers will bear fruit in 2025 as we seek to grow the number of applications they are able to assist with.
Increase the size and diversity of our board of trustees.	Recruitment of new trustees was slower than expected in 2024, however we are confident we will be able to make progress in this area in 2025 and, at the time of writing, have just completed a round of trustee recruitment.
Consider further recruitment of an additional staff member later in the year who will hold specialist skills of strategic value to the organisation.	At the end of 2024, we started a recruitment process to bring on board an experienced lawyer to manage our casework service and allow our existing casework manager to focus more on strategic work.
Develop a strategic plan for the next three years, which will identify our role in the movement to dismantle NRPF, and the activities that we are best placed to carry out with that goal in mind.	We designed and embarked on our three-year strategic plan in August 2024, identifying goals for the coming period in four key areas: internal development, direct casework, systemic change and partnership working.

Applicant feedback from 2024

“The Unity Project not only helped me gain access to public funds but also empowered me with the knowledge and resources to make informed decisions for my future. The organization maintained clear and timely communication throughout our interaction. The assistance I received was thorough and effective. The staff were knowledgeable, helpful, and responsive to my needs, Thank you to the team.”

“You demonstrated exceptional kindness, empathy, and compassion throughout the process. Your approach made me feel truly valued and understood. At the same time, your seriousness and proactive attitude toward the work gave me confidence that I was in capable hands. Thank you for your dedication and thoughtful approach.”

Financial Review

Context

The wider funding environment for small charities continued to be very challenging in 2024, with ongoing economic volatility, the cost-of-living crisis, increasing competition for grants and the closure or pausing of significant sources of funding. The year also saw the ongoing restructure and growth of our team, following the appointment of our first dedicated Director in 2023.

We entered the year with a significant fundraising target as a number of multi-year grants had reached their conclusion in 2023, but with a strong reserves position and increased staff capacity to undertake the fundraising necessary to support an expanding team and new activities.

While we were able to achieve the targets set for the year and maintain our reserves position (see below), we continue to carefully evaluate our budget and fundraising plans in order to ensure the long-term sustainability of the charity and ensure the continuance of our charitable activities.

We remain immensely grateful for the ongoing support of the charitable trusts and foundations 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 total income in 2024 was £276,023, which was more than double the figure in 2023 (£135,964) and reflected increased fundraising activity following a hiatus in 2023. Total expenditure for the year was £222,447, also a significant increase on 2023 (£138,179) as our staff team and activities expanded. We realised an overall surplus of £53,576 in 2024, compared to a small deficit in 2023 (£2,215).

Total funds carried forward amounted to £261,688 (2023: £208,112), of which £95,695 (2023: £63,953) was restricted and £166,993 (2023: £144,159) 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 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 and up to 9 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 £164,197 at 31 December 2024. Given projected annual expenditure of £302,939 for

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the 2025 financial year this amounts to 6.5 months of free reserves. The trustees are therefore satisfied that sufficient reserves are available for the 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

The policy climate remained extremely challenging in 2024. The election of a Labour government mid-year brought an end to the 'Rwanda asylum plan' but the political furore around small boat crossings over the Channel continued unabated. Government policy continued to emphasise securitised responses to migration such as deportations and border enforcement rather than the creation of safe and legal routes. In late summer, far-right riots took place in several cities around the country, which spread fear amongst migrant communities and prompted large counter demonstrations in support of migrants.

Since the election, we have not seen positive changes to the Change of Conditions process. If they are introduced by the current government, they are likely to be relatively minor and procedural rather than addressing the foundations of the NRPF policy. Home Office practice in our area worsened in 2024, with enormous delays to decision making, a decline in positive decisions, and continued issues with data publications.

We anticipate that public attitudes towards migrants in general and NRPF in particular will remain divided over the coming years, and dehumanising narratives around migrants will continue, reinforcing - and reinforced by - government statements and activities.

Organisational Strategy, 2024-2027

In April 2024, we came together as a team to review our mission and values and discuss our aims for the four key areas of our work: internal development, direct casework, systemic change and partnership working. Over the subsequent four months, we refined the ideas generated at our strategy day into a set of eight strategic goals for the period 2024-2027. For each goal we agreed a set of activities, short-term and long-term outcomes, and people responsible. The three-year goals are summarised below.

INTERNAL DEVELOPMENT:

- Build sustainable ways of working, systems, and processes within the organisation.
- Nurture our volunteer team and offer development opportunities to those wanting to work in the field.

DIRECT CASEWORK:

- Address the shortfall in advice around the CoC process by providing high quality and timely casework support for applications for recourse to public funds.
- Address the wider support needs of applicants in addition to assistance with CoCs.

SYSTEMIC CHANGE:

- Improve access to the CoC process through legislative change.
- Develop a robust evidence base to challenge the NRPF policy.

PARTNERSHIP WORKING:

- Improve the availability of advice and support with the CoC process nationwide.
- Collaborate with other organisations already challenging NRPF and those who work on related issues.

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

S Edgar

S Lenegan (appointed 8 September 2024; resigned 13 November 2024)

R Parhar (resigned 8 August 2024)

Z Shah

Recruitment and appointment of trustees

Our board of trustees currently consists of three members: Abi Brunswick, Stacey Edgar and Zaki Shah. Between them, the current board brings expertise and professional experience in the founding and running of small charities, 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. We 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 2024

Staff

We have a small and dedicated staff team. Our staff are registered with the Immigration Advice Agency (formerly the Office of the Immigration Services Commissioner) to provide immigration advice and in 2024 legal oversight was provided by our supervising lawyer and co-founder, Rahath Abdar.

- 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.
- Alice started volunteering at The Unity Project in 2019 and became a caseworker in 2020. She remained in this role until November 2024, when she stepped down in order to relocate to France.
- Michael joined as Director in 2023. He has worked, volunteered and campaigned with migrants and refugees in London since 2013.
- Helen and Eve joined The Unity Project in 2024 as casework coordinators. Registered to deliver immigration at Level 2 and 3 respectively, they have previously worked and volunteered at advice agencies around London.

Volunteers

We are proud of our incredible volunteers, who travel from far and wide to our weekly casework sessions in North London. In 2024 we recruited and trained 17 casework volunteers, many of whom have lived experience of NRPF and/or the immigration system. While the majority of our volunteers have joined us in the past year, two have been with us for over three years. One element of our theory of change is to address the desperate shortage of professional advice in the sector by nurturing volunteers to become qualified immigration caseworkers. We have supported many volunteers over the years to gain immigration qualifications at IAA (formerly OISC) Level 1 or above, through a training programme provided in partnership with Refugee Action. In 2024, three volunteers left for careers in the advice sector.

In addition to our casework volunteers, we are extremely grateful for the sustained expert pro bono support of a number of lawyers, including Sonia Lenegan, and Nafsika Vasileiadou who volunteered with us in 2024.

Organisational restructure

In 2024 we undertook a full review and overhaul of our casework service, continuing the organisational restructure that began with the recruitment of our director in 2023. We transitioned from employing two caseworkers qualified to Level 1 who were supervised by a consultant lawyer, to having two new casework coordinators qualified to Level 2 and 3 respectively, supervised by a casework manager. This change has brought the immigration law and regulatory expertise we need in-house, increasing our organisation's skill-set while also mitigating the risk from a reliance on external contractors which was identified during the service review. Continuing this process, in the first half of 2025 we have recruited an experienced lawyer to manage our casework service and allow our existing casework manager to focus more on strategic work.

THE UNITY PROJECT (TUP)

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2024

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 22 July 2025 and signed on its behalf by:

..........

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 Charity')

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the Charity (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 Charity 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 the 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

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 Charity 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 Accountants and Tax Consultants Ltd
5 Dacre Road
Croydon
CR0 3DL

Aug 5, 2025
Date:

THE UNITY PROJECT (TUP)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	82,730	190,300	273,030	133,955
Charitable activities					
Legal support and advocacy		800	-	800	30
Investment income	3	<u>2,193</u>	<u>-</u>	<u>2,193</u>	<u>1,979</u>
Total		<u>85,723</u>	<u>190,300</u>	<u>276,023</u>	<u>135,964</u>
EXPENDITURE ON					
Raising funds	4	101	8,723	8,824	2,325
Charitable activities					
Legal support and advocacy	5	<u>63,788</u>	<u>149,835</u>	<u>213,623</u>	<u>135,854</u>
Total		<u>63,889</u>	<u>158,558</u>	<u>222,447</u>	<u>138,179</u>
NET INCOME/(EXPENDITURE)		21,834	31,742	53,576	(2,215)
RECONCILIATION OF FUNDS					
Total funds brought forward	14	<u>144,159</u>	<u>63,953</u>	<u>208,112</u>	<u>210,327</u>
TOTAL FUNDS CARRIED FORWARD		<u>165,993</u>	<u>95,695</u>	<u>261,688</u>	<u>208,112</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 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	11	1,796	-	1,796	662
CURRENT ASSETS					
Debtors	12	1,565	210	1,775	1,593
Cash at bank and in hand		<u>168,664</u>	<u>96,095</u>	<u>264,759</u>	<u>222,512</u>
		170,229	96,305	266,534	224,105
CREDITORS					
Amounts falling due within one year	13	(6,032)	(610)	(6,642)	(16,655)
NET CURRENT ASSETS		<u>164,197</u>	<u>95,695</u>	<u>259,892</u>	<u>207,450</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>165,993</u>	<u>95,695</u>	<u>261,688</u>	<u>208,112</u>
NET ASSETS		<u>165,993</u>	<u>95,695</u>	<u>261,688</u>	<u>208,112</u>
FUNDS	14				
Unrestricted funds				165,993	144,159
Restricted funds				<u>95,695</u>	<u>63,953</u>
TOTAL FUNDS				<u>261,688</u>	<u>208,112</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 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 2024

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 22 July 2025 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 2024

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) (effective 1 January 2019)', 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, including maintaining cash flow forecasts covering the going concern period. 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.

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

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.

Donated goods and services

Donated professional services and donated facilities are recognised as income when the charity has control over them, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

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 costs 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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

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. Further details of the purposes of restricted funds held are provided in note 14a to the financial statements.

THE UNITY PROJECT (TUP)

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Donations	9,960	-	9,960	6,055
Donated goods and services	2,270	-	2,270	-
Grants	70,500	190,300	260,800	127,900
	<u>82,730</u>	<u>190,300</u>	<u>273,030</u>	<u>133,955</u>

3. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Deposit account interest	<u>2,193</u>	<u>-</u>	<u>2,193</u>	<u>1,979</u>

4. RAISING FUNDS EXPENDITURE

	Staff Costs (see note 9)	Direct Costs	Support Costs (see note 6)	Total 2024
	£	£	£	£
Fundraising	<u>-</u>	<u>-</u>	<u>8,824</u>	<u>8,824</u>

	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>

5. CHARITABLE ACTIVITIES EXPENDITURE

	Staff Costs (see note 9)	Direct Costs	Support Costs (see note 6)	Total 2024
	£	£	£	£
Legal support and advocacy	<u>126,433</u>	<u>31,141</u>	<u>56,049</u>	<u>213,623</u>

	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>

THE UNITY PROJECT (TUP)

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

6. SUPPORT & GOVERNANCE COSTS

	Raising Funds £	Legal Support and Advocacy £	Total 2024 £	Total 2023 £
<i>Support</i>				
Staff costs (see note 9)	8,723	34,892	43,615	8,565
Bookkeeping costs	-	-	-	1,700
Bank and transaction fees	101	31	132	191
Depreciation	-	598	598	245
Equipment	-	235	235	158
Insurance	-	1,081	1,081	944
IT and software costs	-	4,903	4,903	955
Loss on asset disposals	-	60	60	-
Office and administrative costs	-	210	210	81
Recruitment	-	1,107	1,107	490
Rent	-	9,975	9,975	7,468
<i>Governance</i>				
Accountancy fees	-	643	643	2,269
Board costs	-	123	123	-
Independent examiner fees	-	750	750	750
Meeting costs	-	1,441	1,441	-
	<u>8,824</u>	<u>56,049</u>	<u>64,873</u>	<u>23,816</u>

7. NET INCOME/(EXPENDITURE)

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

	2024 £	2023 £
Depreciation - owned assets	598	245
Independent examiner fees	750	750
Loss on asset disposals	<u>60</u>	<u>-</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

No trustees were reimbursed for expenses in the year ended 31 December 2024 nor for the year ended 31 December 2023.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

9. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	150,075	82,608
Social security costs	10,177	3,193
Pension costs	9,796	5,486
	<u>170,048</u>	<u>91,287</u>

Key Management Personnel

The charity considers its key management personnel to consist of the Board of Trustees and the charity Director.

The total remuneration and benefits received by key management personnel in the year ended 31 December 2024 was £44,827 (2023 - restated: £8,899).

Highest Paid Employees

No employees received emoluments in excess of £60,000 in the year ended 31 December 2024 nor the year ended 31 December 2023.

Average Number of Employees

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

	2024	2023
Legal support and advocacy	<u>4</u>	<u>2</u>

THE UNITY PROJECT (TUP)

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	26,055	107,900	133,955
Charitable activities			
Legal support and advocacy	30	-	30
Investment income	<u>1,979</u>	<u>-</u>	<u>1,979</u>
Total	<u>28,064</u>	<u>107,900</u>	<u>135,964</u>
EXPENDITURE ON			
Raising funds	184	2,141	2,325
Charitable activities			
Legal support and advocacy	<u>38,621</u>	<u>97,233</u>	<u>135,854</u>
Total	<u>38,805</u>	<u>99,374</u>	<u>138,179</u>
NET INCOME/(EXPENDITURE)	(10,741)	8,526	(2,215)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>154,900</u>	<u>55,427</u>	<u>210,327</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>144,159</u></u>	<u><u>63,953</u></u>	<u><u>208,112</u></u>

THE UNITY PROJECT (TUP)

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

11. TANGIBLE FIXED ASSETS

	Computer equipment £	Fixtures, fittings & office equipment £	Total £
COST			
At 1 January 2024	964	172	1,136
Additions	1,792	-	1,792
Disposals	-	(90)	(90)
	<u>2,756</u>	<u>82</u>	<u>2,838</u>
DEPRECIATION			
At 1 January 2024	445	29	474
Charge for year	562	36	598
Eliminated in respect of disposals	-	(30)	(30)
	<u>1,007</u>	<u>35</u>	<u>1,042</u>
NET BOOK VALUE			
At 31 December 2024	<u>1,749</u>	<u>47</u>	<u>1,796</u>
At 31 December 2024	<u>519</u>	<u>143</u>	<u>662</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	200	-
Donations receivable	-	19
Prepayments and accrued income	1,575	1,574
	<u>1,775</u>	<u>1,593</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	3,832	3,058
Social security and other taxes	-	3,150
Other creditors	-	8,527
Accruals and deferred income	2,810	1,920
	<u>6,642</u>	<u>16,655</u>

THE UNITY PROJECT (TUP)

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

14. MOVEMENT IN FUNDS

	At 1 Jan 2024 £	Incoming resources £	Resources expended £	At 31 Dec 2024 £
Unrestricted funds				
General fund	144,159	85,723	(63,889)	165,993
Restricted funds				
Fat Beehive (2024-25)	-	2,500	(2,290)	210
Legal Education Foundation (2024-27)	-	40,815	(21,503)	19,312
Legal Education Foundation - Wellbeing (2024-25)	-	5,000	(3,501)	1,499
Paul Hamlyn Foundation (2021-24)	42,463	-	(42,463)	-
Sam & Bella Sebba Charitable Foundation (2024-27)	-	50,000	(12,426)	37,574
The Migration Foundation (2022-25)	5,380	20,000	(20,931)	4,449
The National Lottery Community Fund (2024-26)	-	19,985	(7,403)	12,582
Trust for London (2022-24)	16,110	-	(16,110)	-
Trust for London (2024-26)	-	52,000	(31,931)	20,069
	<u>63,953</u>	<u>190,300</u>	<u>(158,558)</u>	<u>95,695</u>
	<u>208,112</u>	<u>276,023</u>	<u>(222,447)</u>	<u>261,688</u>

Comparative movement in funds

	At 1 Jan 2023 £	Incoming resources £	Resources expended £	At 31 Dec 2023 £
Unrestricted funds				
General fund	154,900	28,064	(38,805)	144,159
Restricted funds				
Paul Hamlyn Foundation (2021-24)	17,127	38,500	(13,164)	42,463
Sam & Bella Sebba Charitable Foundation (2021-23)	20,469	-	(20,469)	-
The Migration Foundation (2022-25)	6,726	20,000	(21,346)	5,380
Trust for London (2022-24)	<u>11,105</u>	<u>49,400</u>	<u>(44,395)</u>	<u>16,110</u>
	<u>55,427</u>	<u>107,900</u>	<u>(99,374)</u>	<u>63,953</u>
	<u>210,327</u>	<u>135,964</u>	<u>(138,179)</u>	<u>208,112</u>

THE UNITY PROJECT (TUP)

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

14a. PURPOSES OF RESTRICTED FUNDS

Fat Beehive (2024-25) – funding for the rebuild and redesign of the charity’s website.

Legal Education Foundation (2024-27) – funding strategic development of the charity’s casework service.

Legal Education Foundation - Wellbeing (2024-25) – funding to support wellbeing and resilience within the charity.

Paul Hamlyn Foundation (2021-24) – funding to support the charity’s work across a number of core areas, including: casework; the provision of material support; the compilation of data; policy work; partnerships with public law firms and campaigning work.

Sam & Bella Sebba Charitable Foundation (2024-27) – funding towards the charity’s core work.

The Migration Foundation (2022-25) – funding for core salaries.

The National Lottery Community Fund (2024-26) – funding for development of the charity’s volunteer programme.

Trust for London (2022-24) – funding for the salaries of IAA (formerly OISC) registered advisors.

Trust for London (2024-26) – funding for the salaries of IAA (formerly OISC) registered advisors.

15. RELATED PARTY TRANSACTIONS

There were no related party transactions for the year ended 31 December 2024 nor the year ended 31 December 2023.