

United by 2022 Charity

England & Wales · Charity number 1193875

Details

Other names UNITED BY BIRMINGHAM 2022 LEGACY CHARITY, UNITED BY BIRMINGHAM 2022 LEGACY CHARITY LIMITED

Status Registered

Legal form Charitable company

Company number [13274864](#)

Registered 2021-03-22

Register [View on the Charity Commission register](#)

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Activities

Objects: THE CHARITY'S OBJECTS ARE FOR THE PUBLIC BENEFIT: 1.TO PROMOTE SOCIAL INCLUSION FOR THE PUBLIC BENEFIT BY PREVENTING PEOPLE FROM BECOMING SOCIALLY EXCLUDED, RELIEVING THE NEEDS OF THOSE PEOPLE WHO ARE SOCIALLY EXCLUDED AND ASSISTING THEM TO INTEGRATE INTO SOCIETY.FOR THE PURPOSE OF THIS ARTICLE 'SOCIALLY EXCLUDED' INCLUDES (BUT IS NOT LIMITED TO) BEING EXCLUDED FROM SOCIETY, OR PARTS OF SOCIETY, AS A RESULT OF ONE OF MORE OF THE FOLLOWING FACTORS: UNEMPLOYMENT; FINANCIAL HARDSHIP; YOUTH OR OLD AGE; ILL HEALTH (PHYSICAL OR MENTAL); SUBSTANCE ABUSE OR DEPENDENCY INCLUDING ALCOHOL AND DRUGS; DISCRIMINATION ON THE GROUNDS OF SEX, RACE, DISABILITY, ETHNIC ORIGIN, RELIGION, BELIEF, CREED, SEXUAL ORIENTATION OR GENDER RE-ASSIGNMENT; POOR EDUCATIONAL OR SKILLS ATTAINMENT; RELATIONSHIP AND FAMILY BREAKDOWN; POOR HOUSING (THAT IS HOUSING THAT DOES NOT MEET BASIC HABITABLE STANDARDS; CRIME (EITHER AS A VICTIM OF CRIME OR AS AN OFFENDER REHABILITATING INTO SOCIETY);2.TO DEVELOP THE CAPACITY AND SKILLS OF THE MEMBERS OF SOCIALLY AND/OR ECONOMICALLY DISADVANTAGED COMMUNITIES IN SUCH A WAY THAT THEY ARE BETTER ABLE TO IDENTIFY, AND HELP MEET, THEIR NEEDS AND TO PARTICIPATE MORE FULLY IN SOCIETY;3.TO PROVIDE AND ASSIST IN PROVIDING FACILITIES FOR SPORT, RECREATION OR OTHER LEISURE TIME OCCUPATION OF SUCH PERSONS WHO HAVE NEED FOR SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, PHYSICAL OR LEARNING DISABILITY, POVERTY OR SOCIAL OR ECONOMIC CIRCUMSTANCES OR FOR THE PUBLIC AT LARGE IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE; AND 4.TO ADVANCE ANY OTHER PURPOSE THAT IS CHARITABLE IN ACCORDANCE WITH THE LAWS OF ENGLAND AND WALES.

Activities: United By 2022 is the legacy charity born from the Birmingham 2022 Commonwealth Games. Our activities are mostly in the West Midlands and provide community work experience opportunities for young people experiencing disadvantages, build capacity in community organisations, supply local volunteers to civic, cultural and sports events taking place in the region.

Classification

- **How:** Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Economic/community Development/employment, Other Charitable Purposes
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£3,415,005	£3,228,393	£581,917	19
2024-03-31	£1,614,598	£1,604,474	£395,305	13
2023-03-31	£323,767	£78,435	-	-
2022-03-31	£228,606	£88,757	-	-

Trustees

Name	Role	Appointed
Alexandra Elizabeth Eustace	Chair	2022-07-18
Amil Khan		2022-07-18
Craig Edmondson		2025-03-18
Eleanor May Simmonds OBE		2021-12-31
Harjinder Kaur Millington		2021-12-31
James Peter Rigby		2021-12-31
Rajdeep Kandola		2026-02-16
Sir David Thompson QPM DL		2022-07-18
Stuart David Flint		2025-03-18
Zephaniah Chukwudum		2022-07-18

United by 2022 Charity

England & Wales - Charity number 1193875

Accounts

Charity Registration Number: 1183875

Company Registration Number: 13274864 (England and Wales)

**UNITED BY 2022 CHARITY
TRUSTEES' REPORT AND AUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025**



UNITED BY 2022 CHARITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr J P Rigby Mrs H K Millington Miss E M Simmonds OBE Mr A Khan Mrs A E Eustace Mr Z Chukwudum Sir D Thompson QPM DL Mr S Flint (appointed 18 March 2025) Mr C Edmondson (appointed 18 March 2025)
Chief Executive Officer	Nicola Turner MBE
Charity Number	1193875
Company Number	13274864
VAT Registration Number	447 225 885
Registered Office	11 th Floor Two Snow Hill Snow Hill Queensway Birmingham B4 6WR
Auditors	Ormerod Rutter Limited The Oakley Kidderminster Road Droitwich Worcestershire WR9 9AY
Bankers	Lloyds Bank Plc Commercial Banking PO Box 1000 BX1 1LT

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UNITED BY 2022 CHARITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Articles of Association, the Companies Act 2006 and "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).

Structure, governance, and management

United By 2022 Charity is a charitable company limited by guarantee and not having any share capital, incorporated on 18 March 2021. The formation of the company arose following the approval of the official charity strategy of the Birmingham 2022 Commonwealth Games ("the Games") by the Board of the Organising Committee of the Games. The company was established under a Memorandum of Association, and it is governed under its Articles of Association which establish the objects and powers of the charitable company.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr J P Rigby
Mrs H K Millington
Miss E M Simmonds OBE
Mr I R Metcalfe OBE (resigned 18 March 2025)
Mr A Khan
Mrs A E Eustace
Mr Z Chukwudum
Sir D Thompson QPM DL (Chair)
Mrs N L Ibbetson (resigned 17 June 2024)
Mr M S Waddell (appointed 22 July 2024 and resigned 18 March 2025)
Mr S Flint (appointed 18 March 2025)
Mr C Edmondson (appointed 18 March 2025)

None of the trustees has any beneficial interest in the company. All trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

New trustees were appointed by the Board of Trustees following an open recruitment process based on their experience, skills and alignment with the Charity's vision. Prospective Trustees were interviewed by a panel of existing Trustees and the Chief Executive Officer, who made recommendations to the Board. The Board recognises and accepts the need to refresh, diversify, and develop the Board on a regular basis as an integral part of good governance and maintaining objectivity, utility, and succession planning.

Once appointed, new trustees are onboarded according to United By 2022's procedures which include standard due diligence checks and requests for two references. Induction and training are tailored and conducted through introductory sessions with the board chair and key members of staff.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

The Board of Trustees works to ensure compliance with its legal duties to: act in the interests of the Charity and its beneficiaries, protect and safeguard the assets of the Charity, act with reasonable care and skill, and ensure the Charity is accountable.

Objectives and Activities

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Stated in the Articles of Association, the Charity's objects are for the public benefit:

- To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.
- To develop the capacity and skills of the members of socially and/or economically disadvantaged communities in such a way that they are better able to identify and help meet their needs and to participate more fully in society.
- To provide and assist in providing facilities for sport, recreation or other leisure time occupation of such persons who have need for such facilities by reason of their youth, age, physical or learning disability, poverty or social or economic circumstances or for the public at large in the interests of social welfare and with the object of improving their conditions of life.
- To advance any other purpose that is charitable in accordance with the laws of England and Wales.

In setting out in this Annual Report how the Charity currently meets this requirement and is reflected in its plans, the Trustees assert that the Charity is compliant with the requirements of the Charities Acts of 2011 and 2022; having due regard for the public benefit guidance published by the Charity Commission.

Our vision, purpose, and values

"The legacy of a major event is not what you leave behind, it's what you start."

Derrick Anderson, Lord Lieutenant of the West Midlands, former Birmingham 2022 Board member and former Trustee of the Charity.

In 2022 the Commonwealth Games was hosted in Birmingham, it catalysed many social initiatives with aims such as increasing local employment, volunteering, and young people's skills, promoting community cohesion, and advancing inclusion in physical activity and wellbeing. Three years on, the event is fading in prominence but some of the activities initiated during the Games are still delivering significant social impact, continue to be cherished and valued by communities and remain relevant to the biggest social challenges faced by Birmingham and the West Midlands.

The Charity is a unique body that carries the baton for some of the original vision and values of the 2022 event. The Charity aims to promote social inclusion, develop the capacity and skills of people and organisations that are socially and/or economically disadvantaged, and generally to improve wellbeing by enabling more people to be able to participate in sport, recreation or other leisure time activities, including volunteering. Like the Games, the Charity measures and reports the social value from its activities.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

United By 2022 Charity uses the unique connection to the Birmingham 2022 Commonwealth Games (“the Games”) to engage communities with opportunities and to sustain civic pride. The Charity holds a license to use assets and IP arising from the Birmingham 2022 Commonwealth Games.

Today, our values, purpose and key activities can be summarised as:

Our Value	Our Purpose	Our Activity
Be proud of our place	The summer of 2022 was a uniting force for people and communities. We offer a lasting connection to that time when the city and region was at its best, generating new feelings of civic pride.	Provide a unique volunteer workforce known as the “Volunteers Collective” that gives a Brummie welcome to visitors and supplies to events in the region, and run the community mascot “Perry” the Bull.
Be inclusive	Develop the capacity and skills of young people that are socially and/or economically disadvantaged by improving their wellbeing and life chances through engaging with volunteering and communities.	Provide more opportunities and small grants for young people to volunteer, and co-deliver “Gen22” and “Ideas Made Real” programmes with community organisations.
Be relevant	Respond to the biggest social challenges facing communities. Enable more people who experience barriers arising from deprivation in all its forms to improve their wellbeing and quality of life by taking up volunteering, or by participating in sports or arts and culture, or other opportunities that enhance skills and employability.	Provide opportunities for event organisers, infrastructure projects and policy makers to consult with communities, youth voices and volunteers. Advise organisations on the most impactful social value strategies and activations and make relevant connections to partners throughout our network of 600 community groups.
Be influential	Our organisation will be a net contributor to inclusive growth in the region. By 2032 our activities, expertise and insight will contribute to the West Midlands becoming known as a national centre of excellence for social value and a case study for cross-sector collaboration.	Measure our own social value and supply this expertise to the public and private sector, and to event organisers. Share with decision makers like funders, those undertaking infrastructure developments and policy makers our intel, “what works” stats and stories with. Supply advice on the most impactful social investment and how to measure this successfully.

Achievements and Performance

This year has been exceptional in terms of scale and intensity, and notable charitable activities include:

- Delivering the final year of a region-wide inclusive communities’ programme called Trailblazers, which served communities in 7 Local Authority areas and completed on 31 March 2025. The Games connections, IP, and assets were a key factor in being awarded this one-off £4.7million contract from the Commonwealth Games Legacy Enhancement Fund.
- Providing the West Midland’s first volunteering service to meet growing demand for event volunteering across the region, connecting 2,171 volunteers with 79 exciting events and generating 24,270 hours of volunteer time for the region.

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- Creating 546 accessible volunteering opportunities for 16–24 year-olds through the award-winning youth volunteering service, Gen22, which operated in 78 locations, totalled more than 22,000 hours of youth volunteer time and distributed £600,680 in grants.
- Reaching over 10,000 children through school workshops, educational resources, and inclusive activity days, encouraging those in identified priority groups to take part and become more active.
- Connecting regional businesses with local charities and community groups, by establishing a unique gateway to offer volunteering time, funding or equipment. Throughout 2023-2025 this has totalled over £2m in additional social value to the region above and beyond the grants and funded activities, as a result of United By 2022 operating as a conduit and connector.
- Providing opportunities for 352 participants to engage in inclusive dance, bringing together disabled and non-disabled people across 7 local authority areas.

The overview below is not intended to report full details of United By 2022’s achievements in 2024/25, but offers a narrative aligned to the Charity’s core delivery areas:

Core Delivery Area	Key Achievements in 2024/25
<p>Youth Volunteering – We support 16-24 year-olds to gain confidence and skills, build their networks and prepare for the future. The young people who take part in our Gen 22 programme complete 30 hours of social action volunteering in their community while receiving mentoring and support.</p>	<p>United By 2022 funded and partnered with 14 community organisations to deliver the 2024/25 Gen22 programme. The role of the organisations is to engage the young people, onboard them and support them to achieve 30 hours of volunteering in their community. The 14 organisations successfully “hosted” 546 youth volunteers. The selection process for host organisations was co-designed with communities and included accessible features such as peer panels, feedback to successful and unsuccessful applicants, and webinars to help increase their chances in future funding applications. The Charity trialled a Funder+ model, where, alongside grant funding, the 14 host organisations took part in skills training and support to build their own capability and sustainability, beyond the term of funding.</p> <p>546 young people participated, which added to some early starters in 2023, making the total number 577. The young people collectively achieved a total of 22,390 hours of social action. This surpasses our target of 18,000 hours by 24%. All activity took place in the West Midlands, across 78 locations.</p> <p>The express aim of Gen22 is to engage with young people who face challenges and barriers arising from deprivation, with 43.9% of the young people involved being from the 20% most deprived areas in the country.</p> <p>As a result of their involvement in the project, there was a 20.4% increase in young people identifying themselves as confident, a 22.8% increase in young people identifying that they had positive mental health, and a 26.4% increase in young people identifying that they had a positive outlook on society and the world around them.</p>
<p>Empowering Youth Voice – Ideas Made Real gives young people the opportunity to apply for funding to turn their social action idea into a reality.</p>	<p>In February 2024, we distributed £114,000 to marginalised young people in the region to lead and deliver their own “Ideas Made Real” social action projects. Co-designed with young people, the application process included accessible features such as video applications. All 21 shortlisted projects were invited to a weekend skills-building event, culminating in a final pitch to a community and business panel. 14 projects led by 31 young people were awarded up to £7,000 each. Activity took place across the West Midlands in 40 locations.</p>
<p>Children and Schools Engagement - Bring the Power delivers inclusive</p>	<p>This 24 month regional programme was aimed at increasing participation in sports, arts and culture amongst priority groups of young people. Between 2023-2025, a total of 13,557 participants engaged in one-off schools</p>

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<p>opportunities for young people to get involved in sport or arts and culture, whether at festivals and other events, or in local schools across the West Midlands region.</p>	<p>workshops and festival days and 1,403 young people engaged in arts and sports workshops across multiple weeks.</p> <p>The programme had a specific aim to increase participation by women and girls, and 70.4% of delivery staff involved in the programme agreed that their organisations' engagement with United by 2022 helped build opportunities for women and girls to engage with sports.</p> <p>The activities were co-designed and shaped by 546 people as part of advisory and consultancy engagement with local education practitioners. 85.7% of advisory participants agreed that the programme was more inclusive in part due to their involvement, and 88.6% agreed that these initiatives were relevant to young people. 82 schools, colleges, and community groups engaged with us and 20 training sessions for school staff were held at 13 locations in the West Midlands.</p> <p>Like Gen22, Bring the Power expressly aimed to engage young people who experience barriers to engagement arising from deprivation, and 34.1% of participants were from the 20% most deprived areas of the country.</p> <p>According to our independent evaluation, these activities successfully increased participants' knowledge on barriers to engagement and social inequalities in both the sports and culture sectors.</p>
<p>Community Engagement and Capacity Building – for community organisations we help them overcome common barriers to accessing funding and increase their skills to apply for sustainable funding opportunities.</p>	<p>We support a unique network of hundreds of community and grassroots organisations who originally signed up to be part of the Games community programme. Based on their demand, we designed and delivered a series of capacity building activities. In the 24/25 period we delivered 50 training sessions which were attended 622 times. These sessions included in person events across 13 locations, and online events for convenience. This included regular training, development opportunities and communication that they cannot access elsewhere in the region, and in return our beneficiaries help us with the co-design of our programmes and participatory grant making. 67.7% of attendees agreed that the sessions had helped them gain new skills, and 77.4% agreed that the sessions had advanced their pre-existing skills.</p>
<p>Event Volunteering opportunities in the West Midlands – we provide a volunteer workforce for events, supported by a bespoke professional digital platform. This is the "Volunteers Collective".</p>	<p>Throughout 2024/25, the Volunteers Collective platform connected event organisers with local, experienced volunteers, many of whom previously volunteered at the 2022 Commonwealth Games. During the period, members of the Collective contributed over 9,000 hours of volunteering, increasing the Volunteers Collective total volunteering hours to over 24,000 since its inception in June 2023. Prominent events we supported included:</p> <ul style="list-style-type: none"> • SportAccord 2024: This international conference was hosted at Birmingham's ICC and welcomed delegates from over 120 International Federations, the International Olympic Committee, and many other organisations involved in the business of sport to gather, network, and advance their respective sport, services, and facilities. • Speedo Aquatics GB Diving Championships: Held at Sandwell Aquatics Centre, this event played a key role towards selection of Great Britain's diving team for the Paris 2024 Olympics. • England Athletics 2024 Championships: Held at Alexander Stadium, the championships took place over two weekends in July and included para-sport events as well. • Birmingham Weekender: Taking place in Birmingham city centre, this cultural event is organised by Birmingham Hippodrome and is one of the largest outdoor festivals in the city. <p>The Volunteers Collective has developed partnerships with anchor organisations who run multiple events on repeat throughout the year, such as</p>

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	Sport Birmingham, RunThrough, Inspire Activity, Sandwell Metropolitan Council, and City of Wolverhampton Council.
<p>Social Value – We measure the social value of our programmes and charitable operations and share our expertise with public and private sector organisations who want to increase their social impact.</p>	<p>Throughout the 2023-2025 period the verified social value delivered as a result of our activity totalled £2,759,214. This sum was delivered in addition to exceeding our key performance indicators and meeting our budget. Public sector procurement requires suppliers to commit between 10-20% in social value on every contract; we returned 55% in social value in this period, which is nationally exceptional.</p> <p>As part of our mission to better connect businesses and charities, our social value activity has become a unique regional gateway for businesses to supply time, funding or equipment and support the resilience of grassroots community, sports and arts organisations. One example:</p> <ul style="list-style-type: none"> • A major employer, SCC (UK) Limited set some objectives around combatting digital poverty. They supplied digital tablets and we distributed them amongst qualifying United By 2022 Family members. We measured the impact of 20 devices on the organisations and the benefit to the communities they serve across the region. One recipient told us it “opened a new door of opportunity” and gave them a chance to increase the digital skills of the overlooked community they serve. • We provided a fund for charities to access some organisational development support. This enabled community organisations to access a professional or consultant to boost their ability to address strategic challenges and make their organisation more sustainable. We supported 12 organisations in this way. • In response to Birmingham City Council budget cuts, we set up a specific support programme for arts and cultural organisations across the city who were negatively impacted. This enabled them to access expert advice and skills training to pivot their existing reliance on funding and diversify quickly.
<p>Inclusive Dance – Critical Mass brings together young people with and without disabilities to form an inclusive dance company. It was started in 2022 and performed at the Opening Ceremony of the Games.</p>	<p>Working with local dance organisations across the region, we engaged 352 young people aged 16-30, with and without disabilities, in dance and movement activities. This was delivered over 341 dance sessions in 25 locations, including Birmingham, Coventry, Dudley, Worcester, Staffordshire, and Shrewsbury, as well as online. We engaged a specialist, FABRIC Dance, to lead the project. 51.5% of participants identified as having a disability, long-term health condition or being neurodiverse and 21.4% of participants were from the 20% most deprived areas of the country.</p> <p>96% of participants formed new friendships through engaging in the project. 91.3% of participants who identified as having a disability, long-term health condition, or being neurodiverse had a more positive perception of disability.</p>

Grant Making

United By 2022's grant making policy outlines the principles, criteria and processes that govern how the Charity will give grants and support projects that align with its objectives.

It sets out the intention to grant funds to projects that:

- Are community led, enabling communities to put their ideas into action and work to solve the challenges on their doorstep.
- Promote fairness and social inclusion.
- Support Games assets to be maximised for community benefit.

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It also sets a framework for the administration of grants, due diligence, and reporting requirements from grantees.

This year the Charity has granted the following funds for the following projects:

Project, Organisation, and Funding Amount	Project Description
Powered by Can – Gen22 Partner Total funding in 24/25: £16,300 (23/24: £75,000)	Based in West Bromwich, this partner provided opportunities for young people to engage with life skills, sports, arts, social action, and creative sector skills. Through workshops, taster sessions, mentoring, and bootcamps the young people were able to upskill themselves in several areas. The skills sessions fed into the young people's social action projects where they were able to build a campaign and complete the Youth Achievement Award Bronze qualification. The project helped raise aspirations, create bonds and forged new social networks between young people.
Birmingham City FC Community Trust – Gen22 Partner Total funding in 24/25 £50,000 (23/24: £75,000)	This project used physical activity to engage young people to build their social and employability skills. The young people first travelled to Wales for a residential trip which included climbing Snowdon, gorge scrambling, and team building activities. They then built on their skills in Birmingham, through football coaching, first aid training, planning workshops, sports leadership, public speaking and CV workshops. The activity was led by a youth council, with support from staff mentors. Each young person on this project undertook 30 hours of work placement to put their new skills into practice.
Warwickshire Cricket Foundation – Gen22 Grassroots Partner Total funding in 24/25: £40,600 (23/24: £15,900)	This project focused on giving young women the confidence and ability to initiate outdoor play opportunities within their communities. The idea was around enabling them to 'Thrive on their Doorstep', by creating new and safe spaces to play cricket and other sports. During the programme all the participants gained a qualification in Cricket Foundation Level 1. They received bespoke training to deliver a Serves Tennis Programme, received football training from Strike9Training CIC and training from Harborne Cricket Club on street hockey. Two cohorts of young women went through this process and took part in a tour around Edgbaston Cricket Ground as well as an employability and CV workshop. This boosted the young people's confidence to participate and coach in sports and added skills and experiences to their CV.
Your Basketball League – Gen22 Grassroots Partner Total funding in 24/25: £7,876 (23/24: £11,814)	This project invested in 22 young people by training them to become young basketball leaders. The aim was to train these young people as Level 2 referees, Level 2 table officials, and Level 2 coaches. The young people participated in theory sessions, Q&A sessions, practical sessions, and examinations and assessments. They had the opportunity to attend the City of Birmingham Camp and Valencia Basketball Camp where they were observed in a game scenario and had the experience of working alongside high level, international officials. Following these training courses, the young people were certified to be game officials and coach the next generation of players, inspiring future basketball players, being role models and leaving a lasting legacy.
The Inspire Group – Gen22 Grassroots Partner Total funding in 24/25 £9,440 (23/24: £14,160)	This project used sports to engage young people whilst exploring local social issues and how they could help combat these issues through social action. It used a backwards planning approach where they allowed the young people to explore what social change and end goals they wanted to achieve and work backwards from there to see what steps were needed. The project was completely participant led. Following this they planned out how to achieve their aims by taking on experiences such as community sport design, volunteering at activity sessions for other young people, and building their understanding of community work. This created many opportunities for the young people such as participating in safeguarding qualifications, volunteering at the AOC Sports Championship, part time work in schools, and partnership working on community sports sessions. This gave the young people a unique taste of what working with the community and sports looks like as a career path.
Central Youth Theatre – Gen22 Grassroots Partner Total funding in 24/25 £20,565 (23/24: £15,848)	This project was focused on the arts in Wolverhampton, with the young people participating in weekly creative skills development workshops. These workshops consisted of oral history training, marketing and promotion, event management, film making, acting, and screenplay. Following these workshops, 6 short documentaries

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	<p>were created that celebrated Wolverhampton residents who had contributed towards the city's cultural, social, and community development. The young people were involved in the process from start to finish, learning all the skills required along the way to ensure that they could replicate this in the future. They participated in public interviews, visited local radio stations, and joined in with evaluation documentation to ensure the success of the project and to help build their skills in the creative arts. The whole project culminated in a film premiere where members of the public could experience the work that the young creatives produced.</p>
<p>Gazebo Theatre – Gen22 Grassroots Partner Total funding in 24/25: £20,425 (23/24: £15,638)</p>	<p>This project used the arts to understand social action and to deliver social action projects in the community. The young people who were involved in this project started by doing team building activities which led into training on how to use the visual arts in capturing their projects and learning more on project planning. They gained many skills along the way such as emergency first aid, writing risk assessments, film editing, marketing, evaluation, and project development. With the help of the staff at Gazebo and their peers, each individual completed their own social action project, which included an open mic night, t-shirt design, creating an inclusive space, and making and learning about bird boxes. The young people who participated in this project were given access to a platform allowing them to exercise different creative art forms, that they can continue exploring in projects and professions in the future.</p>
<p>Girl Grind UK – Gen22 Grassroots Partner Total funding in 24/25: £27,500 (23/24: £7,500)</p>	<p>This project includes a week-long creative intensive trip aimed at young people from inner city Birmingham. During the residential the young people were able to experience workshops and activities, including lessons on resilience, respect and values. They took part in physical and team building activities such as kayaking, archery, orienteering, zip wiring, and blindfolded woodland trails. These activities were then celebrated in an awards and achievement evening on the last day of their trip. Through this experience the young people were able to learn and develop new skills such as project planning, public speaking, group work, music, dance, drama, leadership and community engagement. These are skills that they would be able to take forward in their everyday life.</p>
<p>In Power – Gen22 Grassroots Partner Total funding in 24/25: £10,600 (23/24: £15,900)</p>	<p>This Black Country project focused on bringing together martial arts with social action to improve physical health and safety in young people, but also to reach out to the local area and create opportunities for the community. Each participant went through a programme that included training on leadership, empowerment, and evaluation, as well as a 'fast track to Black Belt' course. During this time the young people hosted a community charity event, which was planned and delivered by the youth leaders. The idea of the programme was to provide and deepen the knowledge of martial arts for the young people, whilst simultaneously teaching them other day-to-day skills such as management, leadership, and community investment. All of this was achieved while participating in the martial arts sessions and completing the gradings, becoming a project that promoted social change and physical health.</p>
<p>Pitch 2 Progress – Gen22 Grassroots Partner Total funding in 24/25: £10,349 (23/24: £15,523)</p>	<p>This Birmingham project focused on social action and reaching as many people in the local community as possible. The young people who worked on the project designed 12 social action initiatives varying in theme and target audience but all of which were delivered to their immediate community. The young people were involved in all aspects of activity from co-creation, planning, advertising and delivery. Examples of the social action days included a midnight Ramadan Football League a community fence improvement, a soup kitchen and charity bake for the homeless and local hostels, sandwich making for a local care home, a community sports day, and creative arts therapy sessions. All these projects had a huge impact on their local community and taught many valuable lessons and skills to the young people who participated, which they will be able to take forward to future employment.</p>
<p>Solihull CEP – Gen22 Grassroots Partner Total funding in 24/25: £20,196 (23/24: £15,294)</p>	<p>This project focused on introducing and embedding young people in different arts disciplines and upskilling them in their chosen area. Based on Solihull, the project stood up five incubators teaching graphic design, film, television, visual arts and theatre. The purpose of the incubator programmes was to allow young people to undertake work experience placements with professionals in specific areas, giving them real life experience in their field of interest. This was done with the intention to upskill the participants and introduce them to real life work in the arts, giving them new</p>

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	skills that they can use in their future careers. Youth voice was at the heart of this project, with a youth board helping to interview the professionals delivering the incubators, plan the process of the programme, help choose the participants, and launch two creative careers events throughout the project. This was a great way to break down barriers for young people to experience the arts in a professional and high-level pathway that they can carry forward in their future careers.
The Gap – Gen22 Grassroots Partner Total funding in 24/25: £10,600 (23/24: £15,900)	This project from The Gap provided two types of placement opportunities for young people engaging with the project. There was a Creative Production Assistant Placement which was a weeklong placement working on a specific project that used creativity for social action. This placement explored the creation and the development of techniques for diverse creative disciplines surrounded the theatre and visual arts. The second placement was an Arts Engagement and Operations Assistant which took place over one month. This involved learnings on marketing and promotion of community events, particularly how to market to young people, customer service, front of house for events and gathering feedback for evaluation from social action projects. The young people were able to gather all these skills by working an exhibition with The Gap, mapping what is included in an exhibition, creating social media content around the event and preparing their own events.
The Table – Gen22 Grassroots Partner Total funding in 24/25: £20,536 23/24: £15,804	This project by The Table in Walsall combined hospitality with social action by offering young people placements doing barista work or learning kitchen skills whilst being mentored around social action, with the intention to deliver their own initiatives. The young people started by going through an introduction and training programme on their chosen skill, then volunteering in The Table's working café and kitchen. Alongside team building days, the young people also organised community days which ran from the café. These days included fitness classes, table tennis tournaments, cake decorating workshops, princess parties and mental health workshops. During this training and project delivery, the young people were able to improve their skills on communicating with the public, project planning and management, working within a team and confidently working behind a counter. This experience gave all the participants employability skills to add to their CV and a boost in their employability.
Warrens Hall Riding School – Gen22 Grassroots Partner Total funding in 24/25: £10,600 (23/24: £15,900)	This project from Warrens Hall Riding School was around opening up new opportunities for young people with SEND to participate in horse riding and learning how to care for the animals, as well as managing a stable. At the stables in Oldbury, the participants could get involved in 1-2-1 horse riding lessons, group horse riding lessons, grooming lessons, 'pat a pony' lessons and equine therapy. This eased the young people into learning and developing skills in a stable but also built on their professional skills. As part of this course the young people completed Level 1 and 2 in Stable Management and completed Makaton training. They also had access to mental health counselling which had been embedded into the equine therapy sessions. This project helped the young people to build on their social skills and learn skills in a new field, allowing for growth in their everyday life skills and maintaining a positive impact.
Miss Macaroon – Gen22 Total funding in 24/25: £20,000 (23/24: £0)	This project supported 16 young people based in Birmingham and Walsall who are from marginalised communities or groups (NEET, neurodiverse, care leavers, etc.) to improve their wellbeing and gain skills in hospitality, currently a skills gap in the region. Participants engaged with wellbeing and employability training and a work experience programme along with tailored counselling sessions, which all aimed to address and improve participants' holistic wellbeing.
Birmingham Sport and Physical Activity Trust– Gen22 Total funding in 24/25: £20,000 (23/24: £0)	This project was a 12-week development programme that provided deployment, volunteer, and work opportunities for young people within the Sport and Physical Activity sector in Birmingham.
InUnity – Gen22 Total funding in 24/25: £19,030 (23/24: £0)	This project was made up of two parts: Young Brum Radio and Young Brum Changemakers. Young Brum Radio gave young people an opportunity to record their own radio show in partnership with Brum Radio, which was shared widely so others can hear and understand young people's views and issues. Young Brum Changemakers allowed young people to meet weekly with InUnity's team and develop creative solutions to problems in their local community.

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<p>Access Sport CIO – BTP Total funding in 24/25: £18,900 (23/24: £0)</p>	<p>This project provided support for community sport clubs to engage with disabled and disadvantaged young people so they could participate in sports in a friendly, inclusive environment. The funding allowed Access Sport to support 5 additional community clubs, engage with more disabled young people, and provide upskilling workshops for coaches and volunteers to build their confidence in working with disabled children and their families in the West Midlands.</p>	
<p>Muslim Sports Foundation – Bring the Power Total funding in 24/25: £18,860 (23/24: £0)</p>	<p>This youth engagement programme delivered sports sessions in 4 target hubs in Birmingham's most deprived areas. The programme focused on providing sporting opportunities to young people, particularly girls, in inner-city areas helping the young people to build their confidence and improve their social skills.</p>	
<p>BSS Cooperative Trust – The Common Ground Project Total funding in 24/25: £32,000 (23/24: £32,000)</p>	<p>The Common Ground project delivered opportunities for students aged 3-19 with special education needs to participate in the creative arts. The project aimed to engage students who face significant barriers in the arts and gave them the opportunity to work with sound, film, dance, textiles, print, and other art mediums. 7 art projects were created by students at different SEN schools and were displayed at a final exhibition at the MAC. In addition, teachers and staff received training and support from artists leading the projects to build their knowledge and confidence.</p>	
<p>Birmingham Education Partnership – Stronger Together Festival Total funding in 24/25 £1,000 (23/24: £9,000)</p>	<p>The Stronger Together Festival was a project in which four schools, Queensbridge School, King Edwards VI Camphill School for Boys, Kings Norton Girls School and Wheeler's Lane Technology College, worked with local cultural organisations over a six-week period to create art and performance pieces. The project culminated in a festival hosted at Queensbridge School for the pupils to perform and show their work. Students took part in workshops around dance and drumming, performance art, music performance, and street art. The project aimed to increase partnership between the schools, contribute to increased community cohesion, and improve the students' wellbeing.</p>	
<p>Ideas Made Real</p>		
<p>Ideas Made Real is a unique competition for young people to apply for funding to make their social action project a reality. This year we funded 14 projects. The young people design and lead their project, mentored by a supporting organisation who receive the grant and administer the funds on their behalf. The supporting organisations received a contribution to core costs on completion of the project and evaluation to cover their costs in facilitating the project.</p>		
<p>Community Youth Football League led by Ben Supporting Organisation: Birmingham City Foundation and Birmingham United Total funding in 24/25: £13,691.85</p>	<p>Disorderly Canal Clean Up led by Chanetelle Supporting Organisation: Canal and River Trust Total funding in 24/25: £8,000</p>	<p>Rainbow+ Project led by Connor Supporting Organisation: CHADD Total funding in 24/25: £8,000</p>
<p>Coventry Communication Publication led by Constance Supporting Organisation: Media Mania Total funding in 24/25: £8,000</p>	<p>Sisters in Sound Project led by Grace Supporting Organisation: Media Mania Total funding in 24/25: £5,910</p>	<p>Sporting You! Project led by Jayden Supporting Organisation: Birmingham United Total funding in 24/25: £13,990</p>
<p>Walsall Festival Project led by Joshua Supporting Organisation: RicNic Total funding in 24/25: £8,000</p>	<p>Dance to Heal Project led by Kya Supporting Organisation: Emotional Dysregulation in Autism Total funding in 24/25: £8,000</p>	<p>Life after being in the Care System Project led by Leah Supporting Organisation: BFriends Total funding in 24/25: £7,000</p>
<p>Wildlife Garden by Lucy Supporting Organisation: Wild Earth Total funding in 24/25: £14,000</p>	<p>3-E Project by Maksym Supporting Organisation: Brama Total funding in 24/25: £3,145</p>	<p>Girls Can Board Project by Malikah Supporting Organisation: Snowsport England and Andalus Archers Total funding in 24/25: £9,635</p>
<p>Fit In & Get Fit Project by Rahul and Sevin Supporting Organisation: TLC College Total funding in 24/25: £8,000</p>	<p>Nourishing Souls Project by Sara Supporting Organisation: Muath Trust Total funding in 24/25: £13,957.20</p>	
<p>Bring The Power Festival Days</p>		

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Festival Days are mass participation moments for primary and/or secondary aged individuals, with the aim to connect young people through an inspirational day of sport and cultural activity. This event will be co-designed, and where possible, led by young people, encouraging creativity and innovative thinking.		
ConnectEd Partnership – Wolverhampton Festival Day Total funding in 24/25: £2,100 (23/24: £4,900)	Urban Heard CIC – Solihull Festival Day Total funding in 24/25: £2,100 (23/24: £4,900)	Priory Community – Dudley Festival Day Total funding in 24/25: £7,000 (23/24: £0)
Earlson School - Coventry Festival Day Total funding in 24/25: £3,000 (23/24: £0)	Our Community Foundation – Birmingham Festival Day Total funding in 24/25: £7,000 (23/24: £0)	Kantu – Sandwell Festival Day – with additional Sensory workshop project Total funding in 24/25: £20,000 (23/24: £0)
Oldbury United - Oldbury Festival Day Total funding in 24/25: £7,000 (23/24: £0)	Kids in Communication – Walsall Festival Day Total funding in 24/25: £7,000 (23/24: £0)	

Contribution made by volunteers

United By 2022 Charity would like to thank its dedicated volunteers for their support.

Now in its second year, a specially trained group of volunteers have supported Perry the Bull, the Birmingham 2022 Commonwealth Games mascot, as chaperones. These volunteers work closely with Perry, travelling across the West Midlands and further afield to support all his mascot appearances. Perry's continued success as a beloved community mascot for Birmingham is only possible with the **638 hours** this small team has volunteered in the 24/25 period.

With the support of "Team Perry", **Perry visited 92 events** throughout the region. Highlights included:

- Representing Birmingham alongside our volunteers at the Sport Accord Conference.
- Causing mischief at high level sporting events including the UK Indoor Athletics Championships, British Junior Trampoline Gymnastics Championships, The Rothesay Classic (Tennis), Swim England Summer and Winter Championships, Adult and Junior UK Para Swimming Championships, UK Diving Championships and FISE (BMX Freestyle).
- Promoting sport in schools, taking part in multi-school sports days (School Games etc), reaching over 100 schools and 25 special schools.
- Continuing to support the Sandwell Aquatics Centre, celebrating its 1st birthday, taking part in the Children in Need swimathon, and supporting 8 different championships at the centre this year.
- Assisting Glasgow 2026 with their own Mascot Makers Summit, performing as Perry alongside Clyde and Borobi, previous Commonwealth Games Mascots.
- Creating videos that were used as part of the Active Black Country's water safety campaign, teaching valuable lessons in being safe around open water. The campaign reached tens of thousands of children across the Black Country, and has received more funding to continue into 2025.
- Supporting United By 2022's own youth programmes, appearing at every Bring the Power Festival Day, and multiple events put on by Gen22 Partners and Ideas Made Real Participants

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- Visiting Birmingham Children's Hospital for Valentines Day, donating Perry toys to inpatients.
- Visiting dozens of community events throughout the year, including Sandwell Pride, the Godiva Music Festival in Coventry and many others.

Fundraising

The Charity undertakes some fundraising to supplement its income from other sources. This is done internally by an employee whose job description includes fundraising. The primary focus is to generate funding from grant-making bodies (public and private) to support the charitable activities and a secondary channel comes from philanthropic donations from individuals and business support.

The fundraising expenditure of the Charity is below £100,000 therefore the Charity is not registered with the Fundraising Regulator. Monitoring of fundraising activity is carried out via regular one-to-one meetings with the CEO, and updates on fundraising activity are regularly provided to the Treasurer, Finance and Audit Committee, and the Board of Trustees. No complaints regarding fundraising activity were received during the year. Most fundraised income consists of grants. United By 2022 does not undertake regular direct mail/telephone/face-to-face campaigns.

During the period, the Charity's fundraising activity resulted in a grant from a private sector grant funder which will support the delivery of youth engagement projects Gen22 and Ideas Made Real.

Risk Management

United By 2022 Charity has robust processes and governance for the effective identification and management of risks and issues at every level. The Charity has put a policy in place to ensure it provides a safe and secure environment for employees, directors, trustees, partners, volunteers, and stakeholders.

As part of the risk management process, the Charity has implemented the following:

- Policies to protect future employees and volunteers from harassment, bullying and all forms of discrimination.
- A register of Trustee Board member's interests, a Conflicts of Interest Register (which includes the interests of all staff and volunteers), and a Gifts and Hospitality Register
- A Corporate Risk and Issues Register

Risks and issues are classified in escalating levels of severity: Negligible, Minor, Moderate, Major, Critical.

The Charity embraces calculated, controlled risk taking, such as taking on new opportunities and partnerships, or using innovative approaches to increase learning, provided risk exposure is no more than the Major impact tier of the risk classifications.

Primary Risks & Uncertainties

The Charity's Register of risks lists four key risks including: inadequate levels of unrestricted reserves in order to ensure the Charity's future and longevity; safeguarding of beneficiaries, our charitable activities work closely with disadvantaged young people; ensuring a pipeline of events activity is secured to facilitate the continuation of the Volunteers Collective; poor reputation and stakeholder relationship management; and the risk of a cyber security or data breach. These risks are regularly monitored, with actions taken to mitigate their potential impact.

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Governance

All policies and procedures are reviewed on either an annual basis or when it is legally necessary. There are several policies in place which impact financial management including: money laundering policy, policy for paying staff, a grant making policy, anti-corruption and bribery policy, and the risk management policy.

The Charity has established a Conflicts of Interest policy which requires all trustees, directors, volunteers, and staff to register all interests that are relevant to their role at United By 2022 Charity. There is also a standing Agenda item at the top of each Trustee Board meeting which requires trustees and other attendees to declare any interests that are relevant to matters on that day's Agenda. The register is maintained and reviewed regularly.

United By 2022 Charity has two committees:

Finance, Audit, and Risk Committee – Chair: Craig Edmondson

The Finance, Audit, and Risk Committee (FINCO) meets four times a year and is responsible for appointing the Charity's auditors, having oversight of the financial reporting and planning, and reviewing organisational risks. The FINCO is comprised of three trustees, with regular attendance from the Chief Executive Officer, the Head of Operations and Governance, and the Finance Manager.

The Chair of the FINCO during the period was Nicola Ibbetson who resigned from her post in July 2024 to move overseas. We want to thank her for her fantastic contribution to the Board and as Chair for this Committee. Matt Waddell joined the Board of Trustees on an interim basis to chair the FINCO while the Charity organised its recruitment of new trustees. At the end of the financial period, following a recruitment process, Craig Edmondson was appointed to the Board of Trustees and as Chair of the FINCO and Matt Waddell stood down as an interim trustee and Chair.

Remuneration and Recruitment Committee – Chair: Harjinder Millington

The Remuneration and Recruitment Committee (REMCO) meets twice a year and leads on matters relating to the terms of engagement of the Chief Executive Officer and broader organisational recruitment and remuneration. The REMCO is comprised of three trustees, with attendance from the Chief Executive Officer, Head of Operations and Governance, and the Finance Manager as requested.

Remuneration Policy

The Board of Trustees considers issues of pay on an annual basis as part of approving its annual revenue budget. The REMCO is responsible for reviewing and recommending the overall approach to the remuneration of the organisation's employees, including the CEO. No remuneration benefits, other than those provided to all staff, are provided to senior management and the CEO. Where changes to remuneration are proposed, the proposed salary is benchmarked against similar roles within the Charity sector to ensure remuneration is appropriate.

Financial Review

During the period, United By 2022 Charity received income of £3,160,743 (2024: £1,508,334) from the WMCA in a single contract (Legacy Enhancement Fund).

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Income that was significant to the Charity in the prior period but did not repeat in this financial year £0 (2024: £86,218) from the Inclusive Communities Fund contract with the Heart of England, and £0 (2024: £10,000) through funds received for the volunteering legacy from Spirit of 2012.

Total incoming resources are shown in the Statement of Financial Activities £3,415,005 (2024: £1,614,598).

The net assets held by United By 2022 Charity as of 31 March 2025 were £581,917 (2024: £395,305). Of which £128,271 (2024: £63,835) were held in restricted funds, and £453,646 (2024: £331,470) were in unrestricted funds.

Reserves Policy

United By 2022 holds a reserves level which provides the Charity with adequate financial stability (equivalent to afford its short-term liabilities for pay and non-pay contractual obligations **for a period of approximately 3 months, or £150,000, whichever is the higher**) and the means for it to meet its charitable objectives for that period. **As of 1 April 2025, this reserve amounts to £182,665** (2024: £314k)

The Board of Trustees will continue to review the number of reserves that are required to ensure that they are adequate to fulfil the Charity's continuing obligations on a half-yearly basis.

Principal Source of Funds

As of 31 March 2025, the primary source of income in the year was from the Trailblazer contract with the West Midlands Combined Authority.

Going Concern

Up to the end of this financial year, the Charity was funded, in majority, from the Games Legacy Enhancement Fund. A one-off fund that was established following an underspend from the Birmingham 2022 Commonwealth Games via the West Midlands Combined Authority, and used for the delivery of a programme of community activity named the 'Trailblazer Programme'.

As this funding and activity has now been successfully delivered, the Charity has been required to evolve and pivot to align itself with its long-term strategic objectives and income ambitions and so has focused its efforts on developing and securing new streams of income and new partnerships to support its sustainability. Part of the evolution has included restructuring its organisational team to be fit for purpose for a condensed programme of work and activity, appropriately reducing its cost base. The levels of income are steadily growing with agreements already signed to deliver work over the next 12 months. Whilst pipelines of income are never certain this steady increase in work, and with contracts signed for future work, provides the Trustees confidence that the level of predicted future income will be sufficient to sustain the organisation at its current operating size into the future and not least for the next 12 months.

Organisation Structure and Networks

At the start of the period United By 2022 Charity employed 21 members of staff, plus one long-term secondee courtesy of its corporate partner, Gowling WLG. The team gradually decreased in size as the large Trailblazer contract came to a close at the end of the financial period.

UNITED BY 2022 CHARITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

The organisational structure of the Charity comprises of a Chief Executive Officer, who leads the staff and reports to the Board of Trustees. During this period there were four Heads of Departments including: Head of Operations and Governance, Head of Programmes, Head of Communications, and a Head of Social Value and Impact. Each led a functional area, reported to the CEO, and managed staff. The day-to-day running of the Charity is delegated to the Chief Executive Officer, who reports to the Board of Trustees on a quarterly basis at Board meetings. The Board is responsible for the direction and objectives of the Charity, and there are some matters which cannot be delegated by the board such as key financial commitments and arrangements, changes to the CEO, material changes to insurance policies.

United By 2022 Charity has supported an extensive network of charitable organisations across the West Midlands with training workshops, events and webinars. Originally signed up to the Community Programme at the Games, their values and priorities align with the inclusive vision of the Charity and their work benefits communities at a grassroots level. The Charity is able to provide an effective gateway for funding, support, and equipment to reach communities at grassroots level.

The Charity also engages with a wide range of businesses and employers in the region, including SCC, Shoosmiths, Salesforce, Fisher German, Avison Young, Gowling WLG, Arup, and more. The Charity offers businesses a social value gateway, making it easier to connect with local charities and supply pro-bono legal support, skilled volunteers, donations, and IT equipment.

Plans For Future Periods

In 2024-25 the activities and organisational structure have been dominated by intensive delivery for the Trailblazer contract with the West Midlands Combined Authority (WMCA). This funding is part of the £72 million surplus Commonwealth Games Legacy Enhancement Fund, which closed at the planned end date of March 2025. Having successfully delivered this major contract, the end of this period marks the natural end of two projects: the Charity is pleased to have found a long term home for the highly impactful inclusive dance activity and the schools activity ceases, having completed its objectives, and other local organisations with resource continue to provide ongoing support for schools.

In light of this milestone, the Charity has undertaken a strategic review and business planning exercise to consider our future strategic priorities for the next three years. This has included reviewing evaluation data, taking stock of assets and stakeholder relationships, and conducting horizon scanning analysis, such as regard to the 2024 Government Missions around kickstarting the economy and breaking down the barriers to opportunity for young people and reviewed regional observatory data and West Midlands policy priorities. We have worked closely with the WM Lieutenancy for five years and taken note of the King's new priorities around promoting volunteerism. We have considered threats like the dwindling availability of funding for charities, and opportunities like the emerging major events pipeline.

A triple focus for the future – the revised Charity strategy for the period 2025-27 was written and approved in the previous financial year with a triple focus for the future: events volunteering, youth employability (Gen22), and social value services for businesses. To achieve and sustain this, we have established corresponding income streams, trimmed our cost base and adjusted staffing structure appropriate to the scale and spectrum of activity in our business plan. Looking ahead, our charitable activities will centre on:

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- Events Volunteers The Volunteers Collective is the only volunteering platform in the country that was born from the Commonwealth Games. Voted Pride of the City, 2,200 of the original Volunteers are an attractive asset to major events organisers coming to the region. We also offer Perry the Bull, our popular community mascot who can be booked as a spectator engagement and sports presentation service. The Charity's volunteering offer contributes to regional priorities such as skills and employment, tourism and the growth of the conference and events economy.
- Young Volunteers Gen22, co-designed with marginalised young people, provides hundreds of community based opportunities and has a successful track record proven to boost confidence, skills and employment prospects for 16-24 year olds. The Charity sources funding and distributes grants to grassroots community groups, who can reach young people who experience harsh life circumstances and those living in deprived areas. As the youngest city in Europe, Birmingham records the highest rates of youth unemployment in the country. This initiative feeds into local skills priorities for young people furthest from the labour market. The uptake and outcomes on Gen22 also buck national trends in volunteering generally, which is seeing a significant post covid drop off, and is worst amongst young people.
- Social Value Services: We advise businesses how their activities can have greater impact for local communities and how best to measure and communicate this when bidding for contracts. We connect them to grassroots charities leading to long-term partnerships. We have supported businesses to distribute overstock IT kit and office furniture into homes in the third sector. We have matched skilled volunteers from business with grassroots organisations that need support in bid writing, budgeting or governance. We provide professional community consultation services for events organisers, property development and infrastructure projects, and local authorities. We measure the social value of the time volunteered, or donations raised, which supports the local economy and enhances the brand of the region.
- Community Engagement: The Charity has built a unique network of over 500 community organisations across arts and culture, physical activity and wellbeing and community sectors in the West Midlands. These unique relationships helped us to successfully deliver the region's first community engagement service, which aimed to encourage first time grant applicants to the £11m Inclusive Communities Fund, and evaluation praised our ability to reach the unusual suspects and build capacity. We also offer ad hoc community consultation, promotion and engagement services, and deliver training and capacity building for community groups.

UNITED BY 2022 CHARITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees, who are also the directors of United By 2022 Charity for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

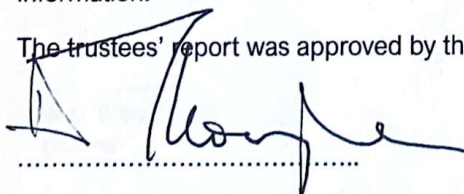
Auditor

In accordance with the company's articles, a resolution proposing that Ormerod Rutter Limited be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to the auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.



Sir D Thompson QPM DL
Chair of the Board of Trustees

Date: 23/09/2025

UNITED BY 2022 CHARITY

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF UNITED BY 2022 CHARITY

Opinion

We have audited the financial statements of United by 2022 Charity (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to

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INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF UNITED BY 2022 CHARITY

read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF UNITED BY 2022 CHARITY

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Based on our understanding of the charitable company, we identified the principal risks of non-compliance with laws and regulations including those that have a direct impact on the preparation of the financial statements and the extent to which non-compliance might have a material effect on the financial statements. Audit procedures performed included discussions with management, review of board meeting minutes, testing of journals, designing and performing audit procedures and challenging assumptions and judgements made by management in relation to accounting estimates.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Colm McGroary FCA (Senior Statutory Auditor)

For and on behalf of Ormerod Rutter Limited, Statutory Auditor
Chartered Accountants
The Oakley
Kidderminster Road
Droitwich
Worcestershire
WR9 9AY
Date: 2/10/2025

Ormerod Rutter Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

UNITED BY 2022 CHARITY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Notes							
Income and endowments from:							
Donations and legacies	3	96,248	100,000	196,248	5,773	10,000	15,773
Charitable activities	4	30,919	3,160,743	3,191,662	-	1,594,552	1,594,552
Other trading activities	5	2,100	-	2,100	-	-	-
Investments	6	24,495	-	24,495	4,273	-	4,273
Other income	7	500	-	500	-	-	-
Total income		<u>154,262</u>	<u>3,260,743</u>	<u>3,415,005</u>	<u>10,046</u>	<u>1,604,552</u>	<u>1,614,598</u>
Expenditure on:							
Charitable activities	8	32,086	3,196,307	3,228,393	8,394	1,596,080	1,604,474
Total expenditure		<u>32,086</u>	<u>3,196,307</u>	<u>3,228,393</u>	<u>8,394</u>	<u>1,596,080</u>	<u>1,604,474</u>
Net income and movement in funds		<u>122,176</u>	<u>64,436</u>	<u>186,612</u>	<u>1,652</u>	<u>8,472</u>	<u>10,124</u>
Reconciliation of funds:							
Fund balances at 1 April 2024		<u>331,470</u>	<u>63,835</u>	<u>395,305</u>	<u>329,818</u>	<u>55,363</u>	<u>385,181</u>
Fund balances at 31 March 2025		<u><u>453,646</u></u>	<u><u>128,271</u></u>	<u><u>581,917</u></u>	<u><u>331,470</u></u>	<u><u>63,835</u></u>	<u><u>395,305</u></u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

UNITED BY 2022 CHARITY

BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	15	184,351		112,650	
Cash at bank and in hand		722,639		527,181	
		<u>906,990</u>		<u>639,831</u>	
Creditors: amounts falling due within one year	16	<u>(325,073)</u>		<u>(244,526)</u>	
Net current assets			<u>581,917</u>		<u>395,305</u>
The funds of the charity					
Restricted income funds	18		128,271		63,835
Unrestricted funds	19		453,646		331,470
			<u>581,917</u>		<u>395,305</u>

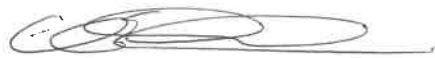
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 23/9/25



Mr C Edmondson
Trustee

Company registration number 13274864 (England and Wales)

UNITED BY 2022 CHARITY

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from operations	23		170,963		106,196
Investing activities					
Investment income received		24,495		4,273	
Net cash generated from investing activities			24,495		4,273
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			195,458		110,469
Cash and cash equivalents at beginning of year			527,181		416,712
Cash and cash equivalents at end of year			722,639		527,181

UNITED BY 2022 CHARITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

United by Birmingham 2022 Legacy Charity is a private company limited by guarantee and incorporated in England and Wales. The registered office is 11th Floor, Two Snow Hill, Snow Hill Queensway, Birmingham, B4 6WR.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

UNITED BY 2022 CHARITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include 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 the 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 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 or services that have been acquired in the ordinary course of operations 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 method.

UNITED BY 2022 CHARITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical areas of judgement

The revenue recognition between unrestricted and restricted funds due to donations and other activities.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	96,248	100,000	196,248	5,773	10,000	15,773

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Social Value	13,439	-	13,439	-	-	-
Young People	17,480	-	17,480	-	-	-
Performance related grants	-	3,160,743	3,160,743	-	1,594,552	1,594,552
	<u>30,919</u>	<u>3,160,743</u>	<u>3,191,662</u>	<u>-</u>	<u>1,594,552</u>	<u>1,594,552</u>

UNITED BY 2022 CHARITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

Performance related grants analysis

	2025 £	2024 £
West Midlands Combined Authority	3,160,743	1,508,334
Heart of England Community Foundation	-	86,218
	<u>(3,160,743)</u>	<u>(1,594,552)</u>

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Room hire	2,100	-
	<u>2,100</u>	<u>-</u>

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	24,495	4,273
	<u>24,495</u>	<u>4,273</u>

7 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	500	-
	<u>500</u>	<u>-</u>

UNITED BY 2022 CHARITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

8 Charitable activities

	2025	2024
	£	£
Staff costs	535,988	309,012
Marketing and admin costs	76,250	61,166
Project costs	1,065,378	363,339
Secondment costs	44,283	42,044
Digital assets	51,032	14,856
Travel	5,024	3,134
Merchandise	14,735	18,961
Insurance	9,294	9,789
Equipment expenses	859	7,777
Legal and professional	-	16,086
Evaluation costs	205,750	56,150
	<u>2,008,593</u>	<u>902,314</u>
Grant funding of activities (see note 9)	789,601	375,981
Share of support costs (see note 10)	423,319	319,629
Share of governance costs (see note 10)	<u>6,880</u>	<u>6,550</u>
	<u>3,228,393</u>	<u>1,604,474</u>
Analysis by fund		
Unrestricted funds	32,086	8,394
Restricted funds	<u>3,196,307</u>	<u>1,596,080</u>
	<u>3,228,393</u>	<u>1,604,474</u>

9 Grants payable

	Charitable activities	Charitable activities
	2025	2024
	£	£
Grants to institutions (18 grants)	<u>789,601</u>	<u>375,981</u>

UNITED BY 2022 CHARITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

10 Support costs allocated to activities

	2025	2024
	£	£
Staff costs	315,889	270,283
Legal and professional	15,939	16,278
Bank fees	1,477	775
Sundry	5,991	2,731
Insurance	-	14,164
Postage	186	110
Rent	69,356	11,464
Training	14,481	3,824
Governance costs	6,880	6,550
	<u>430,199</u>	<u>326,179</u>
Analysed between:		
Charitable activities	<u>430,199</u>	<u>326,179</u>

	2025	2024
	£	£
Governance costs comprise:		
Audit fees	6,880	6,550
	<u>6,880</u>	<u>6,550</u>

11 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	6,880	6,550
	<u>6,880</u>	<u>6,550</u>

12 Trustees

During the year, none of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

During the year, no trustee received any expenses (2024: Nil).

UNITED BY 2022 CHARITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

13 Employees

The average number of employees during the year was:

2025	2024
Number	Number
19	13
<u> </u>	<u> </u>

Employment costs

	2025	2024
	£	£
Wages and salaries	727,766	491,562
Social security costs	70,651	51,256
Other pension costs	53,460	36,477
	<u>851,877</u>	<u>579,295</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025	2024
	Number	Number
£110,000 to £120,000	-	1
£120,001 to £130,000	1	-
	<u> </u>	<u> </u>

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025	2024
	£	£
Total remuneration	<u>312,172</u>	<u>212,160</u>

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

UNITED BY 2022 CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Debtors	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	155,700	26,663
Other debtors	11,464	11,464
Prepayments and accrued income	17,187	74,523
	<u>184,351</u>	<u>112,650</u>
16 Creditors: amounts falling due within one year	2025	2024
	£	£
Other taxation and social security	101,418	52,826
Trade creditors	213,671	155,488
Accruals and deferred income	9,984	36,212
	<u>325,073</u>	<u>244,526</u>
17 Retirement benefit schemes	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>53,460</u>	<u>36,477</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

UNITED BY 2022 CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations held on trust for specific purposes:

	Movement in funds			Movement in funds			Balance at 31 March 2025 £
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	
Organising Committee	34,750	-	(15,000)	19,750	-	(13,750)	6,000
Spirit of 2012	7,880	10,000	(17,880)	-	-	-	-
Shoosmiths LLP	7,500	-	(7,500)	-	-	-	-
PwC	5,233	-	-	5,233	-	-	5,233
Heart of England Community Foundation	-	86,218	(75,216)	11,002	-	(11,002)	-
West Midlands Combined Authority	-	1,508,334	(1,480,484)	27,850	3,160,743	(3,171,555)	17,038
Avison Young	-	-	-	-	100,000	-	100,000
	<u>55,363</u>	<u>1,604,552</u>	<u>(1,596,080)</u>	<u>63,835</u>	<u>3,260,743</u>	<u>(3,196,307)</u>	<u>128,271</u>

UNITED BY 2022 CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Restricted funds

(Continued)

Organising Committee for Birmingham 2022 Commonwealth Games - Voluntary Legacy Programme

Restricted funds were allocated for the furtherance of the Volunteer Legacy activity. It is envisaged that the remaining balance will be spent on the digital infrastructure of the volunteer portal in future periods.

Spirit of 2012 - Volunteer Legacy Programme

Spirit of 2012, the London 2012 Olympics legacy funder, granted the Organising Committee a grant for the development of the volunteer programme. On dissolution of the OC, the grant was novated to UB2022 in February 2023 and was used to staff and launch the volunteer programme until June 2023.

Shoosmiths LLP - Social Mobility Project

This was a £15,000 commission from Shoosmiths LLP, funding was spent via a local organisation on a professional mentor to work directly with a cohort of 15 young people in Birmingham for 12 months, from 20 February 2023. The key objective of the commission was to contribute to improving social mobility across the city, by supporting young people with NEET status from disadvantaged backgrounds to access genuine pathways to professional development.

PwC - Swimming Legacy

Funds have been provided by PwC and ringfenced for use in the young people swimming legacy programme led by Sport England to build on the aquatic legacy of the Games. The funds will be spent in accordance with the needs of the programme and supporting community partners.

West Midlands Combined Authority

Award of a £4.7million contract to March 2025 from the Commonwealth Games Legacy Enhancement Fund for delivery of an inclusive communities' programme, called Legacy Trailblazers.

Heart of England Community Foundation

The Inclusive Communities Fund is a £9m Grant Fund from the WMCA's Games Legacy Enhancement Fund, administered by Heart of England Community Foundation. Our contract £86k with Heart of England is for community engagement services to signpost potential grantees into the fund, and specifically to encourage applications from marginalised communities or the unusual suspects.

Avison Young

The Avison Young donation of £100k is restricted for use in delivery of Gen22: Youth Volunteering and, Ideas Made Real projects, £50k was available for each project.

UNITED BY 2022 CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	331,470	154,262	(32,086)	453,646
	<u>331,470</u>	<u>154,262</u>	<u>(32,086)</u>	<u>453,646</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	329,818	10,046	(8,394)	331,470
	<u>329,818</u>	<u>10,046</u>	<u>(8,394)</u>	<u>331,470</u>

20 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Current assets/(liabilities)	453,646	128,271	581,917
	<u>453,646</u>	<u>128,271</u>	<u>581,917</u>
	<u>453,646</u>	<u>128,271</u>	<u>581,917</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Current assets/(liabilities)	331,470	63,835	395,305
	<u>331,470</u>	<u>63,835</u>	<u>395,305</u>
	<u>331,470</u>	<u>63,835</u>	<u>395,305</u>

UNITED BY 2022 CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

21 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	28,068	57,320
	<u>28,068</u>	<u>57,320</u>

22 Related party transactions

During the year, the charity paid £87,000 to Rewired PR Limited of which Harjinder Kaur Millington, a trustee, is a director.

The charity paid £40,600 to Warwickshire Cricket Foundation of which Amil Khan, is a trustee.

The charity also received £7,860 from the Birmingham Hippodrome Trust of which Harjinder Kaur Millington, a trustee, is a director.

All of the transactions above have been conducted under normal market conditions.

23 Cash generated from operations

	2025 £	2024 £
Surplus for the year	186,612	10,124
Adjustments for:		
Investment income recognised in statement of financial activities	(24,495)	(4,273)
Movements in working capital:		
(Increase) in debtors	(71,701)	(71,803)
Increase in creditors	80,547	172,148
Cash generated from operations	<u>170,963</u>	<u>106,196</u>

24 Analysis of changes in net funds

The charity had no material debt during the year.

United by 2022 Charity

England & Wales - Charity number 1193875

Accounts

Charity Registration Number: 1183875

Company Registration Number: 13274864 (England and Wales)

UNITED BY 2022 CHARITY
(formerly United by Birmingham 2022 Legacy Charity)
TRUSTEES' REPORT AND AUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024



UNITED BY 2022 CHARITY

(formerly United by Birmingham 2022 Legacy Charity)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr J P Rigby Mrs H K Millington Miss E M Simmonds OBE Mr I R Metcalfe OBE Mr A Khan Mrs A E Eustace Mr Z Chukwudum Sir D Thompson QPM DL Mr M S Waddell (appointed 22 July 2024)
Charity Number	1193875
Company Number	13274864
Registered Office	11 th Floor Two Snow Hill Snow Hill Queensway Birmingham B4 6WR
Auditor	Ormerod Rutter Limited The Oakley Kidderminster Road Droitwich Worcestershire WR9 9AY
Bankers	Lloyds Bank Plc Commercial Banking PO Box 1000 BX1 1LT

UNITED BY 2022 CHARITY
(formerly United by Birmingham 2022 Legacy Charity)

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UNITED BY 2022 CHARITY

(formerly United by Birmingham 2022 Legacy Charity)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Articles of Association, the Companies Act 2006 and "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).

Structure, governance, and management

United By 2022 Charity is a charitable company limited by guarantee and not having any share capital, incorporated on 18 March 2021. The formation of the company arose following the approval of the official charity strategy of the Birmingham 2022 Commonwealth Games ("the Games") by the Board of the Organising Committee of the Games. The company was established under a Memorandum of Association, and it is governed under its Articles of Association which establish the objects and powers of the charitable company.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr J P Rigby
Mrs H K Millington
Miss E M Simmonds OBE
Mr I R Metcalfe OBE
Mr A Khan
Mrs A E Eustace
Mr Z Chukwudum
Sir D Thompson QPM DL
Mrs N L Ibbetson (resigned 17 June 2024)
Mr M S Waddell (appointed 22 July 2024)

None of the trustees has any beneficial interest in the company. All trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

New trustees are onboarded according to United By 2022's procedures which include standard due diligence checks and requests for two references. Induction and training is tailored and conducted through introductory sessions with the board chair and key members of staff.

Objectives and Activities

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Stated in the Articles of Association, the Charity's objects are for the public benefit:

- To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.
-

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- To develop the capacity and skills of the members of socially and/or economically disadvantaged communities in such a way that they are better able to identify and help meet their needs and to participate more fully in society.
- To provide and assist in providing facilities for sport, recreation or other leisure time occupation of such persons who have need for such facilities by reason of their youth, age, physical or learning disability, poverty or social or economic circumstances or for the public at large in the interests of social welfare and with the object of improving their conditions of life.
- To advance any other purpose that is charitable in accordance with the laws of England and Wales.

Our vision, purpose, and values

"In 2022 we looked and felt the best we have ever been, we felt proud and united, and so much seemed possible - we don't want to let that feeling go".

This is the guiding light behind all United By 2022 Charity does, because the Games showed everyone what the West Midlands can achieve when we are united. We will continue to galvanise civic engagement through volunteers, charities and community organisations. We will upskill and support charities and community groups so they become more resilient, and we will unite them with local businesses. By 2032, our work will contribute to the West Midlands becoming a national beacon of inclusive growth, where barriers are broken down and opportunities are accessible to a wider range of people.

United By 2022's values are to:

- Be a catalyst – build on the positive feeling and revitalised image of the region to increase opportunities for overlooked communities
- Be inclusive – improve representation and access across sports, arts and culture sectors and break down the barriers to taking part
- Be influential – advocate for unheard communities and volunteers and connect businesses and local charities
- Be relevant – understand and respond to the contextual barriers that prevent people from engaging

Achievements and Performance

United By 2022 Charity uses the unique connection to the Birmingham 2022 Commonwealth Games ("the Games") to engage communities with opportunities and sustain civic pride:

- The Charity holds a license to use assets and IP arising from the Birmingham 2022 Commonwealth Games. The Games connections, IP, and assets were a key factor in the award of a £4.7million contract from the Commonwealth Games Legacy Enhancement Fund for delivery of an inclusive communities' programme, called Legacy Trailblazers, which was signed in September 2023.

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- Providing the West Midlands' first volunteering service to meet growing demand for event volunteering across the region, connecting 2,200 volunteers with 23 exciting events and generating 15,000 hours of volunteer time for the region during the period.
- Providing the region with an award-winning youth volunteering service, Gen22, which has distributed £325,181 in grants in this period, and which will deliver hundreds of accessible volunteering opportunities to 16–24 year-olds throughout 2024/25.
- Reaching over 5,000 children through school workshops, educational resources, and inclusive activity days, encouraging those in priority groups to take part and become more active.
- Connecting regional businesses with local charities and community groups, by establishing a unique gateway for businesses to offer volunteering time, funding, or equipment. United By 2022 operate as a conduit and measure the social impact, adding to the £300 million in social value already generated by the Games.
- Providing community engagement for the £9m Inclusive Communities Fund, enabling reach into communities that do not usually succeed with funding applications. Our work to promote the fund to new audiences resulted in 1,400 applications that are fully representative of the West Midlands, and we coached and upskilled over 500 third-sector applicants to become more funding ready.

The overview below is not intended to report full details of United By 2022's achievements in 2023/24, but offers a summary against the Charity's core delivery areas:

Core Delivery Area	Key Achievements in 2023/24
Youth Volunteering – Gen22 supports 16-24 year-olds to gain confidence and skills, build their networks and prepare for the future. The young people who take part in our programme complete 30 hours of social action volunteering in their community while receiving mentoring and support.	In November 2023, Gen22 won a national award for Youth Volunteering and Social Action at the Children & Young People Now Awards. United By 2022 has partnered with 14 grassroots community organisations who will onboard and “host” youth volunteers and support them to complete their 30 hours of volunteering. In total, United By 2022 will grant £554,468 to community host organisations between 2023-25. We use a participatory grant making model and the selection process has been co-designed with communities to be accessible. We include features including community panels, feedback to successful and unsuccessful applicants, and webinars to help increase their chances in future funding applications. As well as grant funding, the 14 successful host organisations have received skills training and support to build their own capability, creating a sustainable legacy. So far during this period, 75 young people have been onboarded as youth volunteers, and we are on track to meet the target of recruiting 600-700 participants and achieving 18,000 hours of social action youth volunteering by the end of the 2024/25 period.
Empowering Youth Voice – Ideas Made Real gives young people the opportunity to apply for funding to make their social action project a reality.	In February 2024, we opened a new round of Ideas Made Real (IMR), a programme that will distribute £114,000 to marginalised young people in the region to lead and deliver their own social action projects. Co-designed with young people, the application process includes accessible features such as video applications. All shortlisted applicants will be invited to a weekend skills-building event, culminating in a final pitch to a community panel. The experience provides up to 60 young people with employability skills and awards funding of up to £7,000 to the winners.

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	<p>Projects delivered in previous rounds include a wellbeing garden for homeless young people, a community basketball league, and a careers fair to support young people into the creative industry. Applications closed at the beginning of April 2024, and projects will be delivered between May 2024 and January 2025.</p>
<p>Children and Schools Engagement - Bring the Power (BTP) is our children and schools focused engagement project. It delivers inclusive opportunities for young people to get involved in sport or arts and culture, whether at festivals and other events, or in local schools across the West Midlands region.</p>	<p>United By 2022 delivered 57 inclusive workshops in 19 primary schools across the region and engaged with 1,233 pupils. Additionally, over 5,000 young people engaged with free education resources hosted on our website. In July and August 2023, the Charity hosted free inclusive sport activations during Birmingham Festival 23 where hundreds of people took the opportunity to try new sports including: table tennis, boxing, lawn bowls and hockey. United By 2022 also delivered a Festival Day at New Street Station over the August Bank Holiday weekend with free sport activations including wheelchair basketball and soft archery.</p> <p>We funded 7 artist residencies in SEND schools, giving students the opportunity to explore artistic pursuits, which culminated in a 5-day exhibition at Midlands Arts Centre in Birmingham.</p> <p>We have completed our pledge to visit every school that signed up for a workshop via the Birmingham 2022 Commonwealth Games schools programme. This year a further 61 primary school workshops celebrating the success of the Games were delivered across the West Midlands, engaging 91 teachers, 5 youth club leaders and 1,722 pupils. We included an international element, organising a Youth Summit with Trinidad & Tobago ahead of the 2023 Youth Commonwealth Games. We invited members of Birmingham's Youth City Board to exchange experiences with Trinbago children and young people at an online summit.</p>
<p>Community Engagement and Capacity Building – removing barriers faced by the 'unusual suspects' and increasing access to funding opportunities.</p>	<p>United By 2022 delivered community engagement services at scale to promote the Inclusive Communities Fund (ICF), in partnership with the Heart of England Community Foundation (HoECF) and the West Midlands Combined Authority. This uses c.£10m of surplus Games funds and distributes grants to community organisations in the West Midlands.</p> <p>Between November 2023 and February 2024, UB22 delivered 55 online, in person, and hybrid events, engaging a total of 1,672 people. The community engagement team at the Charity conducted a further 55 one-to-one sessions with community organisations and supported access requirements. We developed and delivered a range of bespoke resources, viewed by over 800 people.</p> <p>Of the 1400 applicants to the ICF, 51% completed a diversity and inclusion survey which proved the spread and breadth of United By 2022's engagement, generating applications from every local authority and a representative range of priority groups:</p> <ul style="list-style-type: none"> • 30% came from a Global Majority led organisation. • 6% came from an LGBTQIA+ organisation. • 11% came from a d/Deaf and/or disabled led organisations. • 273 people leading organisations identified as neurodivergent. • 47% of organisations were led by women, and 47% of organisations were led by men. <p>We also maintain a unique network of hundreds of community and grassroots organisations who signed up as part of the Birmingham Games community programme, our UB22 Family. The network thrives based around a well-</p>

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	<p>attended programme of capacity building. We deliver regular training, development opportunities and communication that they cannot access elsewhere in the region, and in return our members contribute community intel and help with the co-design of our programmes and participatory grant making.</p>
<p>Volunteering opportunities in the West Midlands – Our digital platform allows volunteers to be matched with events and opportunities in the region.</p>	<p>In June 2023 we launched the 'Volunteers Collective', a digital platform that matches volunteers with a rising number of event volunteering opportunities in the West Midlands. The Collective is a direct legacy and made up of former Commonwealth Games volunteers. Over 1,000 volunteers signed up within 24 hours of launch, and the platform now holds over 2,200 volunteers. During the period, the Volunteers Collective contributed over 15,000 hours of volunteering at 23 events including:</p> <ul style="list-style-type: none"> • Birmingham Festival 23: <i>Proudly outdoors and free to access, Birmingham Festival 23 was the official one-year anniversary festival for the Birmingham 2022 Commonwealth Games and included live performances and participatory activities.</i> • IBSA World Blind Games: <i>The 2023 International Blind Sport Federation (IBSA) World Games were held across Birmingham, Coventry, Warwick and Walsall, marking the first time the Games had ever been held in the UK.</i> • FIG World Trampoline Championships: <i>Held in Arena Birmingham, the 2023 World Trampoline Championships was a major qualifying event for the 2024 Summer Olympics.</i> • Birmingham School Games: <i>Hosted by Sport Birmingham, this legacy event was the first schools' event to take place at Alexander Stadium since the Birmingham 2022 Commonwealth Games.</i> <p>Other event opportunities include Boccia England, England Squash, Swim England, Birmingham Irish Association, Soul City Arts, and Boldmere Futures CIC.</p> <p>Maximising our coverage of the region, the Charity has partnered with the Coventry based charity, EnV Coventry. Via this route, the Volunteers Collective supported the Godiva Festival and Cov's Big Bike Ride. 11 volunteers contributed their time to these events, completing 86 hours of volunteering in total. Partnerships like this aim to enhance and not compete with existing volunteering provision.</p>
<p>Social Value – Working towards a vision of the West Midlands as the heart of social value in the country.</p>	<p>We have successfully met our milestones in the ongoing development of our social value measurement services. We aim to connect businesses and charities, and provide a unique regional gateway for businesses to supply time, funding or equipment, and support the resilience of vital grassroots community, sports and arts organisations. Three examples:</p> <ul style="list-style-type: none"> • Over the past year we have procured a social value measurement tool and prepared a version we can offer to private sector organisations undertaking social value activities. One example is a project combatting digital poverty with SCC (UK) Limited. They supply digital tablets and we distribute them amongst qualifying United By 2022 Family members, and we measure the impact of these tools on the organisations and the benefit to the communities they serve across the region. One recipient told us it "opened a new door of opportunity" and gave them a chance to increase the digital skills of the overlooked community they serve.

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	<ul style="list-style-type: none">We piloted Skilled Volunteers, an online mentoring portal which matches corporate volunteers with local third sector organisations to support with bid writing and LinkedIn marketing and project planning. We are also measuring the social value that we as a charity generate internally. We have begun collecting data on the social value of our projects and expect to report on this in June 2024.
<p>Inclusive Dance – Critical Mass is a Games Legacy Programme which brings together young people with and without disabilities to form an inclusive dance company.</p>	<p>Working in partnership with FABRIC Dance, the Critical Mass project has engaged hundreds of young people aged 16-30, with and without disabilities, in dance and movement activities. Working with local dance organisations across the region, over 52 dance sessions were delivered in multiple areas, including Birmingham, Coventry, Dudley, Worcester, Staffordshire, and Shrewsbury, as well as online. In total, 708 individuals attended these sessions.</p> <p>One of the highlights for the Critical Mass project this year was the mass performance at Birmingham Festival 23, titled 'Solara.' 84 participants performed in Solara, with nearly 50% of participants representing Birmingham and Staffordshire. 75% of the Solara cast identify as having a disability or other health condition, with a high retention rate since their first performance during the Birmingham 2022 Commonwealth Games. A significant finding of the evaluation so far, has been the positive impact on participant wellbeing of both the weekly dance sessions and the performance opportunities. Participants like the regular, active opportunities that meet social, emotional, and physical wellbeing needs. 100% of participants felt that Critical Mass was a safe and accessible space for them. It was reported by a parent of one of the participants with complex disabilities that her child has been discharged from mental health supervision since joining Critical Mass, and anecdotally we hear that several other participants have also been discharged.</p>

Grant Making

United By 2022's grant making policy outlines the principles, criteria and processes that govern how the Charity will give grants and support projects that align with its objectives.

It sets out the intention to grant funds to projects that:

- Are community led, enabling communities to put their ideas into action and work to solve the challenges on their doorstep.
- Promote fairness and social inclusion.
- Support Games assets to be maximised for community benefit.

It also sets a framework for the administration of grants, due diligence, and reporting requirements from grantees.

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This year the Charity has granted the following funds for the following projects:

Project, Organisation, and Funding Amount	Project Description
<p>Powered by Can – Gen22 Flagship Partner Total funding in 23/24: £75,000</p>	<p>Over 18 months, 100+ young people will receive one-to-one mentoring support and learning sessions to improve their employability skills, networking, goal setting and gain new art or sport skills. They will receive an Asdan Award and attend a bootcamp masterclass, resulting in 625 collective hours of social learning. As a Flagship Partner, this organisation will also provide peer-coaching and mentoring support to enable the success of the 12 grassroots host organisations in this cohort, maximising capacity building and transferring knowledge.</p>
<p>Birmingham City FC Community Trust – Gen22 Flagship Partner Total funding in 23/24: £75,000</p>	<p>During this project, young people will attend a teambuilding residential experience with the aim of fostering confidence, communication, resilience and problem-solving. They will also take part in various workshops and skills sessions. A youth council will guide the project's content, with staff mentors also providing their support throughout the trip. The project will culminate in a 30-hour guaranteed work placement that offers insight into sports-related careers and community involvement. BCFC aim to engage 200 young people in the programme. As a Flagship Partner, this organisation will also provide peer-coaching and mentoring support to enable the success of the 12 grassroots host organisations in this cohort, maximising capacity building.</p>
<p>Warwickshire Cricket Foundation – Gen22 Grassroots Partner Total funding in 23/24: £15,900</p>	<p>This project will aim to enable young women to initiate new opportunities and outdoor safe spaces for play within their communities. The participants will gain a Cricket Foundation Level 1 qualification, and bespoke training to deliver a community tennis, football and street hockey programme. Participants will co-lead sessions and increase their confidence until they can plan and lead the delivery of their own sessions.</p>
<p>Your Basketball League – Gen22 Grassroots Partner Total funding in 23/24: £11,814</p>	<p>This project will work with 22 young people and empower them to become Young Basketball Leaders, while also qualifying as a Level 2 referee, table official and coach. Upon completion, they will be able to officiate games and coach the next generation of players, along with driving their ambition.</p>
<p>The Inspire Group – Gen22 Grassroots Partner Total funding in 23/24: £14,160</p>	<p>This project will work with participants to help them identify end goals and aspirations for themselves, along with the social changes they wish to see. The young person will then plan how to achieve this by taking on experiences such as community sport design, volunteering at activity sessions and increasing understanding of community work.</p>
<p>Central Youth Theatre – Gen22 Grassroots Partner Total funding in 23/24: £15,848</p>	<p>This project will consist of weekly creative skills development sessions for young people. They will take part in workshops on marketing, event management, film making and screenplay which will then culminate in 3 short documentary-style films. These films will celebrate Wolverhampton residents and focus on how they have contributed towards the city's cultural, social and community development through cultivating positive change.</p>
<p>Gazebo Theatre – Gen22 Grassroots Partner Total funding in 23/24: £15,638</p>	<p>During this project young people will plan and deliver their own social action initiative. They will receive support with project planning, monitoring and evaluation, accessibility and inclusion, governance and compliance. Each young person will have the opportunity to explore specific creative art forms that they are interested in, while also gaining additional insight into creative industry from professionals.</p>
<p>Girl Grind UK – Gen22 Grassroots Partner Total funding in 23/24: £7,500</p>	<p>This project will invite young people from inner city Birmingham to a week-long creative course during which they will engage in workshops and social action volunteering experiences. Participants will decide on a social action campaign to create and deliver in their community, supported by Girl Grind UK. The young people involved will develop their skills in project planning, public speaking, leadership and community engagement, alongside experience in music, dance and drama.</p>

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<p>In Power – Gen22 Grassroots Partner Total funding in 23/24: £15,900</p>	<p>This project will support young people to develop their leadership and community engagement skills, alongside taking part in mentoring sessions. It will also allow young people to increase their martial arts knowledge and empower them to become youth leaders to plan their own charitable event.</p>
<p>Pitch 2 Progress – Gen22 Grassroots Partner Total funding in 23/24: £15,523</p>	<p>During this project, young people will create and take part in social action projects and volunteering placements. The social action projects will be tailored to the local community that the organisation and young people reside in. Participants will co-create and lead a community event with the aim of bringing together over 2000 attendees from across Birmingham.</p>
<p>Solihull CEP – Gen22 Grassroots Partner Total funding in 23/24: £15,294</p>	<p>This project will allow young people to undertake work experience placements with professionals on specially designed projects across multiple sectors including music, film, television, visual arts and theatre. The young people will create exhibitions, screenings or presentations detailing the impact on the local community.</p>
<p>The Gap – Gen22 Grassroots Partner Total funding in 23/24: £15,900</p>	<p>During this project, young people will take part in one of two placements as a creative production assistant or an arts engagement and operations assistant. They will also lead and deliver celebration exhibition events that showcase their experience and learnings.</p>
<p>The Table – Gen22 Grassroots Partner Total funding in 23/24: £15,804</p>	<p>This project will provide young people with communication, research, marketing and presentation skills. They will then use these skills to take part in various community activities such as receiving specialised training in hospitality and food preparation, a team building day and a graduation ceremony to share their experiences.</p>
<p>Warrens Hall Riding School – Gen22 Grassroots Partner Total funding in 23/24: £15,900</p>	<p>This project will support young people with SEND needs, through equine therapy. Participants will take part in various activities while also receiving mental health and wellbeing sessions. They will also be given the opportunity to earn Stable Management qualifications and Makaton training.</p>
<p>Fox Hollies School – The Common Ground Project Total funding in 23/24: £32,000</p>	<p>Common Ground Arts programme brings high-quality artist residencies to seven schools in the Birmingham special schools cooperative trust, working to close the gap of inequalities in creative arts for students (aged 3-19) with special educational needs. The students who participate in this programme typically have significant barriers to engaging in mainstream arts curriculum and therefore the Common Ground programme offers a bespoke and accessible way for these students to engage in the arts. Types of projects include sound exploration for non-verbal students, mosaic design and felt making for students with autism, soundscape experiences for students with learning disabilities and film making to explore student deaf identity.</p>
<p>Birmingham Education Partnership – Stronger Together Festival Total funding in 23/24: £9,000</p>	<p>The Stronger Together festival will welcome pupils and families from Queensbridge School and community as well as pupils and families from King Edwards VI Camphill School for Boys, Kings Norton Girls School and Wheeler's Lane Technology College. Each of the schools will spend six weeks working with cultural organisations on the festival theme <i>Stronger Together</i> which will celebrate personal and community identity. The four festival projects will take place throughout June and early July 2024.</p>
<p>ConnectEd Partnership – Wolverhampton Festival Day Total funding in 23/24: £4,900</p>	<p>Festival Days are mass participation moments for primary and/or secondary aged individuals, with the aim to connect young people through an inspirational day of sport and cultural activity. This event will be co-designed, and where possible, led by young people, encouraging creativity and innovative thinking.</p>
<p>Urban Heard CIC – Solihull Festival Day Total funding in 23/24: £4,900</p>	<p>Festival Days are mass participation moments for primary and/or secondary aged individuals, with the aim to connect young people through an inspirational day of sport and cultural activity. This event will be co-designed, or where possible, led by young people, encouraging creativity and innovative thinking.</p>

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Contribution made by volunteers

United By 2022 Charity would like to thank its dedicated volunteers for their support.

This year, a specially trained group of volunteers have supported the Birmingham 2022 Commonwealth Games Mascot, Perry, as chaperones. These volunteers work with Perry the Mascot at events and support him with interacting with event attendees and members of the public. With their support, 36 Perry visits took place during this period at a range of events including:

- The Summer School Games at Alexander Stadium in Perry Barr
- The launch of Sandwell Aquatics Centre as a community leisure centre
- Birmingham Festival 23 in Birmingham's Centenary Square
- Aquatics activations in Merry Hill Shopping Centre organised by Active Black Country
- FIG World Trampoline Gymnastics Championships in Birmingham
- British Junior Squash Open at the University of Birmingham
- Generation Impact Youth Carers celebration event in Dudley

In total, Perry Chaperones provided 164 hours of volunteer time during the period.

Governance

All policies and procedures are reviewed on either an annual basis or when it is legally necessary. There are several policies in place which impact financial management including: money laundering policy, policy for paying staff, a grant making policy, anti-corruption and bribery policy, and the risk management policy.

The Charity has a Conflicts of Interest policy which requires all trustees, directors, volunteers, and staff to register all interests that are relevant to their role at United By 2022 Charity. There is also a standing agenda item at the top of each Trustee Board meeting which requires trustees and other attendees to declare any interests that are relevant to matters on that day's Agenda. The register is maintained and reviewed regularly.

United By 2022 Charity is committed to the effective identification and management of risks and issues at every level. The Charity has put a policy in place to ensure it provides a safe and secure environment for employees, directors, trustees, partners, volunteers, and stakeholders.

As part of the risk management process, the Charity has put into place the following:

- Policies to protect future employees and volunteers from harassment, bullying and all forms of discrimination.
- A register of Trustee Board member's interests, a Conflicts of Interest Register (which includes the interests of all staff and volunteers), and a Gifts and Hospitality Register
- A Corporate Risk and Issues Register

Risks and issues are classified in escalating levels of severity: Negligible, Minor, Moderate, Major, Critical.

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The Charity embraces calculated, controlled risk taking, such as taking on new opportunities and partnerships, or using innovative approaches to extend learning, provided risk exposure is no more than the Major impact tier of the risk classifications.

United By 2022 Charity has two committees:

Finance, Audit, and Risk Committee – Chair: Matt Waddell

The Finance, Audit, and Risk Committee (FINCO) meets four times a year and is responsible for appointing the Charity's auditors, having oversight of the financial reporting and planning, and reviewing organisational risks. The FINCO is comprised of three trustees, with regular attendance from the Chief Executive Officer, the Head of Operations and Governance, and the Finance Manager.

The Chair of the FINCO during the period was Nicola Ibbetson who resigned from her post in June 2024. We want to thank her for her fantastic contribution to the Board and as Chair for this Committee.

Remuneration and Recruitment Committee – Chair: Harjinder Millington

The Remuneration and Recruitment Committee (REMCO) meets twice a year and leads on matters relating to the terms of engagement of the Chief Executive Officer and broader organisational recruitment and remuneration. The REMCO is comprised of three trustees, with attendance from the Chief Executive Officer, Head of Operations and Governance, and the Finance Manager as requested.

Financial Review

During the period, United By 2022 Charity received income of £1,508,334 (2023: £0) from the WMCA Trailblazer contract, £86,218 (2023: £0) from the Inclusive Communities Fund contract with the Heart of England and £10,000 (2023: £12,500) through funds received for the volunteering legacy from Spirit of 2012.

Income that was significant to the Charity in prior periods but did not repeat in this financial year: £0 (2023: £12,172) from their share of the ticketing and merchandise donations, £0 (2023: £200,000) through donations by the Rigby Foundation, £0 (2023: £43,682) through donations made by Gowling WLG from their unclaimed client funds, and £0 (2023: £34,730) income through other donations including staff giving schemes, and a donation from SCC UK Plc of (2023: £5,000) worth of IT equipment for distribution to United By partners.

In the prior year the Charity received restricted funds from PwC (£5,683) and Shoosmiths (£15,000) for specific projects.

Total incoming resources are shown in the Statement of Financial Activities at £1,614,598 (2023: £323,767).

The net assets held by United By 2022 Charity as of 31 March 2024 were £395,305 (2023: £385,181). Of which £63,835 (2023: £55,363) were held in restricted funds, and £331,470 (2023: £329,818) were in unrestricted funds.

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Reserves Policy

United By 2022 holds a reserves level which provides the Charity with adequate financial stability (equivalent to afford its short-term liabilities for pay and non-pay contractual obligations for a period of approximately 6 months) and the means for it to meet its charitable objectives for that period. As at 31 March 2024 this reserve amounted to £314k (2023: £154k).

The Board of Trustees will continue to review the number of reserves that are required to ensure that they are adequate to fulfil the Charity's continuing obligations on a half-yearly basis.

Principal Source of Funds

As of 31 March 2024, the primary sources of income in the year were from the Trailblazer contract with the WMCA and the Inclusive Communities Fund contract with the Heart of England Community Foundation.

As of 31 March 2023, the primary source of income was donations through local partners (Rigby Foundation) and several restricted funds, arising through the official charity status for the Birmingham 2022 Commonwealth Games. This includes:

- £12,500 grant from Spirit of 2012 to develop the volunteering service in the West Midlands.
- £20,000 from Shoosmiths LLP of which £5,000 was an unrestricted donation and £15,000 was invested in a social mobility project in Birmingham. The grant was used to engage a local community organisation for a period of 12 months and has supported 15 young people from disadvantaged backgrounds to access pathways to professional development.
- As part of their 'Move the Nation' campaign Pricewaterhouse Coopers ("PwC") Foundation engaged the Charity to participate in the young people swimming legacy programme led by Swim England with a view to build on the aquatic legacy of the Games. They donated and ringfenced an initial £5,000 of funds for this purpose, a further £683 was raised through PwC staff fundraising.
- The staff at SCC Plc raised funds for a purchase of IT equipment (value £5,000) consisting of laptops and tablets that the Charity donated through a selection process to some of its United By partners in the furtherance of their community work.

Organisation Structure and Networks

From February 27th 2023 United By 2022 employed nine members of staff and during this period we recruited and increased our employees to 21 members of staff, plus one long-term secondee, courtesy of our corporate partner, Gowling WLG. This rapid expansion was in response to being awarded a contract with the West Midlands Combined Authority to deliver a programme of region-wide activities funded by £4.7m from the Birmingham 2022 Commonwealth Games Legacy Enhancement Fund.

The organisational structure of the Charity comprises of a Chief Executive Officer, who leads the staff and reports to the Board of Trustees. There are four Heads of Departments including: Head of Operations and Governance, Head of Programmes, Head of Communications, and a Head of Outreach and Impact. Each lead on a functional area, reports to the CEO, and manages staff.

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United By 2022 Charity supports an extensive network of charitable organisations with training workshops, events and webinars. Originally signed up to the Community Programme at the Games, the network is known as the United By Family; their values and priorities align with the inclusive vision of the Charity and they work with communities at a grassroots level. We provide a gateway for funding, support and equipment to reach communities at grassroots level, and generate opportunities for third sector organisations to become more resilient and sustainable.

The Charity also engages with a wide range of businesses and employers in the region, including Salesforce, Fisher German, SCC, Gowling WLG, Arup and more. The Charity provides a social value gateway, making it easier to connect with local charities and supply pro-bono legal support, skilled volunteers, donations, and IT equipment. Longer-term partnerships are in development which will diversify the income and sustainability of the Charity.

Plans For Future Periods

In 2023-24 the activities and organisational structure have been dominated by delivery for the Trailblazer Contract with the West Midlands Combined Authority (WMCA). This funding is part of the Commonwealth Games Legacy Enhancement Fund, which has an end date of March 2025. Under this contract the Charity delivers region-wide youth volunteering, events volunteering, social value for businesses, inclusive dance for disabled young people and youth engagement in physical activity. In the forthcoming period, United By 2022 is on track to complete its deliverables under the contract by the end of 2024, moving to an evaluation and closedown of the contracted activity in early 2025.

The Charity has approved its strategy for the period 2025-27 and will shape its income generation, activity, and organisational structure around a triple focus of community engagement, volunteering and social value:

- Community Engagement: The Charity maintains a unique network of over 500 community organisations including 180 United By Family members across arts and culture, physical activity and wellbeing and community sectors. We supplied successful community engagement services for the £9m Inclusive Communities Fund and we are proven experts in reaching the unusual suspects and those least likely to engage. Services include community consultation, engagement and capacity building. We provide Asset Based Community Development and inclusive Grant Administration and Capacity Building services.
- Volunteers and Youth Volunteers:
 - The Volunteers Collective is the only volunteering platform that has a unique tie to the Commonwealth Games and is available to large events taking place in the West Midlands. As a place-based volunteer workforce, the 2,200 Volunteers are an asset attractive to major events organisers coming to the region. The Charity's volunteering offer supports skills and the events economy.

UNITED BY 2022 CHARITY

(formerly United by Birmingham 2022 Legacy Charity)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

- The Charity runs Gen22, a co-designed Youth Volunteering service that provides thousands of marginalised young people with opportunities proven to boost their confidence, skills and life chances. As the youngest city in Europe, Birmingham is poised to become a national hub of transformative youth impact with the right investment. The uptake and outcomes from this programme buck national trends which see a drop off in volunteering generally, and specifically amongst young people.
- Social Value Services: We make connections between businesses and charities and make it easier to support our local third sector. We offer a gateway for responsible businesses to offer their time, funds and equipment to the community organisations making a difference to our most overlooked and underserved communities. For example, our skilled volunteering programme matches skilled volunteers from business with grassroots organisations that need support in bid writing, budgeting or governance. We measure the social value of the time volunteered, which supports the local economy and enhances the brand of the region.

In the forthcoming period United By 2022 will develop and communicate these service lines to meet the needs of local stakeholders and play an influential part in tackling inequalities across the West Midlands. The Charity will build on existing partnerships to create a sustainable organisation using our unique assets, local knowledge and expertise, enabling people across the West Midlands to tap into that 2022 feeling, and to thrive where they live.

UNITED BY 2022 CHARITY

(formerly United by Birmingham 2022 Legacy Charity)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees, who are also the directors of United By 2022 Charity for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

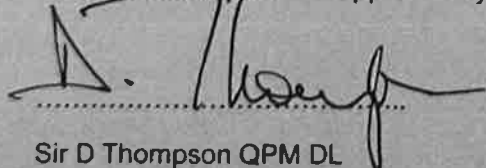
Auditor

In accordance with the company's articles, a resolution proposing that Ormerod Rutter Limited be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to the auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.



Sir D Thompson QPM DL
Chair of the Board of Trustees

Date: 25/10/2024

UNITED BY 2022 CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022 LEGACY CHARITY)

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF UNITED BY 2022 CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022 LEGACY CHARITY)

Opinion

We have audited the financial statements of United by 2022 Charity (formerly United by Birmingham 2022 Legacy Charity) (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

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

We have nothing to report in this regard.

UNITED BY 2022 CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022 LEGACY CHARITY)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF UNITED BY 2022 CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022 LEGACY CHARITY)

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Based on our understanding of the charitable company, we identified the principal risks of non-compliance with laws and regulations including those that have a direct impact on the preparation of the financial statements and the extent to which non-compliance might have a material effect on the financial statements. Audit procedures performed included discussions with management, review of board meeting minutes, testing of journals, designing and performing audit procedures and challenging assumptions and judgements made by management in relation to accounting estimates.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

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

**UNITED BY 2022 CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022
LEGACY CHARITY)**

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

**TO THE TRUSTEES OF UNITED BY 2022 CHARITY (FORMERLY UNITED BY
BIRMINGHAM 2022 LEGACY CHARITY)**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.


Colm McGrory FCA (Senior Statutory Auditor)
for and on behalf of Ormerod Rutter Limited

28/10/2024

Chartered Accountants
Statutory Auditor

The Oakley
Kidderminster Road
Droitwich
Worcestershire
WR9 9AY

Ormerod Rutter Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

UNITED BY 2022 CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022 LEGACY CHARITY)

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	5,773	10,000	15,773	290,584	33,183	323,767
Charitable activities	4	-	1,594,552	1,594,552	-	-	-
Investments	5	4,273	-	4,273	-	-	-
Total income		10,046	1,604,552	1,614,598	290,584	33,183	323,767
Expenditure on:							
Charitable activities	6	8,394	1,596,080	1,604,474	64,615	13,820	78,435
Total expenditure		8,394	1,596,080	1,604,474	64,615	13,820	78,435
Net income and movement in funds		1,652	8,472	10,124	225,969	19,363	245,332
Reconciliation of funds:							
Fund balances at 1 April 2023		329,818	55,363	385,181	103,849	36,000	139,849
Fund balances at 31 March 2024		331,470	63,835	395,305	329,818	55,363	385,181

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

UNITED BY 2022 CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022 LEGACY CHARITY)

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	13	112,650		40,847	
Cash at bank and in hand		527,181		416,712	
		<u>639,831</u>		<u>457,559</u>	
Creditors: amounts falling due within one year	14	<u>(244,526)</u>		<u>(72,378)</u>	
Net current assets			395,305		385,181
Net assets excluding pension liability			395,305		385,181
			<u> </u>		<u> </u>
The funds of the charity					
Restricted income funds	16		63,835		55,363
Unrestricted funds			331,470		329,818
			<u>395,305</u>		<u>385,181</u>
			<u> </u>		<u> </u>

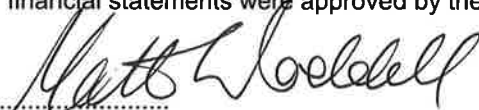
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 25/10/24



Mr M S Waddell
Trustee

Company registration number 13274864 (England and Wales)

**UNITED BY 2022 CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022
LEGACY CHARITY)**

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from operations	20		106,196		380,444
Investing activities					
Investment income received		4,273		-	
Net cash generated from/(used in) investing activities			4,273		-
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			110,469		380,444
Cash and cash equivalents at beginning of year			416,712		36,268
Cash and cash equivalents at end of year			527,181		416,712

UNITED BY 2022 CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022 LEGACY CHARITY)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

United by Birmingham 2022 Legacy Charity is a private company limited by guarantee and incorporated in England and Wales. The registered office is 11th Floor, Two Snow Hill, Snow Hill Queensway, Birmingham, B4 6WR.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

UNITED BY 2022 CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022 LEGACY CHARITY)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include 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 the 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 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 or services that have been acquired in the ordinary course of operations 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 method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

UNITED BY 2022 CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022 LEGACY CHARITY)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical areas of judgement

The revenue recognition between unrestricted and restricted funds due to donations and other activities.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	5,773	10,000	15,773	290,584	33,183	323,767

4 Income from charitable activities

	Restricted funds 2024 £	Restricted funds 2023 £
Performance related grants	1,594,552	-

Performance related grants analysis

	2024 £
West Midlands Combined Authority	1,508,334
Heart of England Community Foundation	86,218

UNITED BY 2022 CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022 LEGACY CHARITY)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	4,273	-

6 Charitable activities

	2024 £	2023 £
Staff costs	309,012	32,198
Marketing and admin costs	61,166	8,923
Technology costs	-	1,822
Project costs	363,339	12,120
Secondment costs	42,044	4,357
Digital assets	14,856	-
Travel	3,134	-
Merchandise	18,961	-
Insurance	9,789	-
Equipment expenses	7,777	-
Legal and professional	16,086	-
Evaluation costs	56,150	68
	<u>902,314</u>	<u>59,488</u>
Grant funding of activities (see note 7)	375,981	-
Share of support costs (see note 8)	319,629	13,007
Share of governance costs (see note 8)	6,550	5,940
	<u>1,604,474</u>	<u>78,435</u>
Analysis by fund		
Unrestricted funds	8,394	64,615
Restricted funds	1,596,080	13,820
	<u>1,604,474</u>	<u>78,435</u>

7 Grants payable

	Charitable activities 2024 £
Grants to institutions (18 grants)	375,981

UNITED BY 2022 CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022 LEGACY CHARITY)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Support costs allocated to activities

	2024	2023
	£	£
Staff costs	270,283	-
Legal and professional	16,278	13,007
Bank fees	775	-
Sundry	2,731	-
Insurance	14,164	-
Postage	110	-
Rent	11,464	-
Training	3,824	-
Governance costs	6,550	5,940
	<u>326,179</u>	<u>18,947</u>
Analysed between:		
Charitable activities	<u>326,179</u>	<u>18,947</u>

	2024	2023
	£	£
Governance costs comprise:		
Audit fees	6,550	5,940
	<u>6,550</u>	<u>5,940</u>

9 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	6,550	5,940
	<u>6,550</u>	<u>5,940</u>

10 Trustees

During the year, none of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

During the year, no trustees received reimbursed expenses (2023: £44 was received by one trustee for travel expenses).

UNITED BY 2022 CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022 LEGACY CHARITY)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

11 Employees

The average number of employees during the year was:

2024 Number	2023 Number
13	9
<u>13</u>	<u>9</u>

Employment costs

	2024 £	2023 £
Wages and salaries	491,562	30,011
Social security costs	51,256	-
Other pension costs	36,477	2,187
	<u>579,295</u>	<u>32,198</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024 Number	2023 Number
£110,000 to £120,000	1	-
	<u>1</u>	<u>-</u>

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Total remuneration	212,160	-
	<u>212,160</u>	<u>-</u>

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	26,663	-
Other debtors	11,464	3,329
Prepayments and accrued income	74,523	37,518
	<u>112,650</u>	<u>40,847</u>

UNITED BY 2022 CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022 LEGACY CHARITY)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

14 Creditors: amounts falling due within one year	2024	2023
	£	£
Other taxation and social security	52,826	-
Trade creditors	155,488	62,001
Accruals and deferred income	36,212	10,377
	<u>244,526</u>	<u>72,378</u>
15 Retirement benefit schemes	2024	2023
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	36,477	2,187
	<u>36,477</u>	<u>2,187</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

UNITED BY 2022 CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022 LEGACY CHARITY)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 1 April 2023 £	Incoming resources £	Resources expended 31 March 2024 £
Organising Committee	36,000	-	(1,250)	34,750	-	(15,000)
Spirit of 2012	-	12,500	(4,620)	7,880	10,000	(17,880)
Shoosmiths LLP	-	15,000	(7,500)	7,500	-	(7,500)
PwC	-	5,683	(450)	5,233	-	-
Heart of England Community Foundation	-	-	-	-	86,218	(75,216)
West Midlands Combined Authority	-	-	-	-	1,508,334	(1,480,484)
	<u>36,000</u>	<u>33,183</u>	<u>(13,820)</u>	<u>55,363</u>	<u>1,604,552</u>	<u>(1,596,080)</u>
						<u>63,835</u>

UNITED BY 2022 CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022 LEGACY CHARITY)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 Restricted funds

(Continued)

Organising Committee for Birmingham 2022 Commonwealth Games - Voluntary Legacy Programme

Restricted funds were provided in the prior year and allocated for the furtherance of the Volunteer Legacy activity. It is envisaged that the remaining balance will be spent on on the digital infrastructure of the volunteer portal in future periods.

Spirit of 2012 - Volunteer Legacy Programme

Spirit of 2012, the London 2012 Olympics legacy funder, granted the Organising Committee a grant for the development of the volunteer programme. On dissolution of the OC, the grant was novated to UB2022 in February 2023 and was used to staff and launch the volunteer programme until June 2023.

Shoosmiths LLP - Social Mobility Project

This was a £15,000 commission from Shoosmiths LLP, funding was spent via a local organisation on a professional mentor to work directly with a cohort of 15 young people in Birmingham for 12 months, from 20 February 2023. The key objective of the commission was to contribute to improving social mobility across the city, by supporting young people with NEET status from disadvantaged backgrounds to access genuine pathways to professional development.

PwC - Swimming Legacy

Funds have been provided by PwC and ringfenced for use in the young people swimming legacy programme led by Sport England to build on the aquatic legacy of the Games. The funds will be spent in accordance with the needs of the programme and supporting community partners.

West Midlands Combined Authority

Award of a £4.7million contract to March 2025 from the Commonwealth Games Legacy Enhancement Fund for delivery of an inclusive communities' programme, called Legacy Trailblazers.

Heart of England Community Foundation

The Inclusive Communities Fund is a £9m Grant Fund from the WMCA's Games Legacy Enhancement Fund, administered by Heart of England Community Foundation. Our contract £86k with Heart of England is for community engagement services to signpost potential grantees into the fund, and specifically to encourage applications from marginalised communities or the unusual suspects.

UNITED BY 2022 CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022 LEGACY CHARITY)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	329,818	10,046	(8,394)	331,470
	<u>329,818</u>	<u>10,046</u>	<u>(8,394)</u>	<u>331,470</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
General funds	103,849	290,584	(64,615)	329,818
	<u>103,849</u>	<u>290,584</u>	<u>(64,615)</u>	<u>329,818</u>

18 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Current assets/(liabilities)	331,470	63,835	395,305
	<u>331,470</u>	<u>63,835</u>	<u>395,305</u>
	<u>331,470</u>	<u>63,835</u>	<u>395,305</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Current assets/(liabilities)	329,818	55,363	385,181
	<u>329,818</u>	<u>55,363</u>	<u>385,181</u>
	<u>329,818</u>	<u>55,363</u>	<u>385,181</u>

19 Related party transactions

During the year, the charity paid £7,000 to Rewired PR Limited of which Harjinder Kaur Millington, a trustee, is a director. These transactions have been conducted under normal market conditions.

**UNITED BY 2022 CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022
LEGACY CHARITY)**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

20	Cash generated from operations	2024	2023
		£	£
	Surplus for the year	10,124	245,332
	Adjustments for:		
	Investment income recognised in statement of financial activities	(4,273)	-
	Movements in working capital:		
	(Increase)/decrease in debtors	(71,803)	148,720
	Increase/(decrease) in creditors	172,148	(13,608)
	Cash generated from operations	<u>106,196</u>	<u>380,444</u>

21 Analysis of changes in net funds

The charity had no material debt during the year.

United by 2022 Charity

England & Wales - Charity number 1193875

Accounts

Charity registration number 1193875

Company registration number 13274864 (England and Wales)

**UNITED BY BIRMINGHAM 2022 LEGACY CHARITY
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**



UNITED BY BIRMINGHAM 2022 LEGACY CHARITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr J P Rigby Mrs H K Millington Miss E M Simmonds OBE Mr I R Metcalfe OBE Mr A Khan Mrs A E Eustace Mr Z Chukwudum Mrs N L Ibbetson Sir D Thompson QPM DL	(Appointed 18 July 2022) (Appointed 18 July 2022) (Appointed 18 July 2022) (Appointed 18 July 2022) (Appointed 18 July 2022)
Charity number	1193875	
Company number	13274864	
Registered office	11th Floor Two Snow Hill Snow Hill Queensway Birmingham B4 6WR	
Auditor	Ormerod Rutter Limited The Oakley Kidderminster Road Droitwich Worcestershire WR9 9AY	
Bankers	Lloyds Bank Plc Commercial Banking PO Box 1000 BX1 1LT	

UNITED BY BIRMINGHAM 2022 LEGACY CHARITY

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UNITED BY BIRMINGHAM 2022 LEGACY CHARITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Articles of Association, the Companies Act 2006 and "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

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Stated in the Articles of Association, the charity's objects are for the public benefit:

- To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.
- To develop the capacity and skills of the members of socially and/or economically disadvantaged communities in such a way that they are better able to identify and help meet their needs and to participate more fully in society.
- To provide and assist in providing facilities for sport, recreation or other leisure time occupation of such persons who have need for such facilities by reason of their youth, age, physical or learning disability, poverty or social or economic circumstances or for the public at large in the interests of social welfare and with the object of improving their conditions of life.
- To advance any other purpose that is charitable in accordance with the laws of England and Wales.

United By Birmingham 2022 Legacy Charity will use the unique connection to the Birmingham 2022 Commonwealth Games ("the Games") to extend the legacy begun by the Games. This legacy is expressed in the interim evaluation report as:

Birmingham 2022 set out to have a positive impact and leave a positive lasting legacy for Birmingham, the West Midlands and beyond, and for people from across society to be able to benefit from this. The Legacy Plan details the vision to deliver 'the Games for Everyone', promoting equality, diversity and inclusion (EDI) across the UK and celebrating the diversity of Birmingham. As part of this, the Games events and Legacy Programmes aimed to target the following priority groups: — young people (5-30 year olds); — women; — Black, Asian and minority ethnic groups; — those with a disability or limiting illness; — unemployed people; and — those living in the Perry Barr neighbourhood, the City of Birmingham, Sandwell and the wider West Midlands region.

In line with its objects, the charity will do this by:

- Providing a volunteering service to fill the gap and demand for event volunteering across the region
- Increasing opportunities for young people to volunteer in their communities and gain employability skills
- Increasing inclusive opportunities for people in the priority groups to come together and become more active
- Building on the £300 million in social value generated by the Games by increasing the number of private sector organisations supporting local third sector organisations and measuring the results. Building a reputation as the social value capital of the UK.
- Continuing to fund impactful projects started by the Games. Funds raised by the charity and co-investment attracted from public, private, and charitable sources will be distributed to projects that align with the objects of the charity.
- The Charity's work will align with its priorities to be relevant, be inclusive, be enabling, be influential.

UNITED BY BIRMINGHAM 2022 LEGACY CHARITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Grant Making Policy

An initial grant making policy has been created which outlines the principles, criteria and processes that govern how United by Birmingham 2022 Legacy Charity will give grants and support projects that align with its objectives.

It sets out the intention to grant funds to projects that:

- Are community led, enabling communities to put their ideas into action and work to solve the challenges on their doorstep.
- Promote fairness and social inclusion.
- Support Games assets to be maximised for community benefit.

It also sets a framework for the administration of grants, due diligence, and reporting requirements from grantees.

UNITED BY BIRMINGHAM 2022 LEGACY CHARITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

Main achievements

By February 2023 the organisation had set up to the extent that it could employ its first full time staff, deliver services against its charitable objects and to develop sustainable sources of funding.

Three factors had led to this:

- The charity had been the beneficiary of public donations made during the ticket sales and merchandise sales of the Games.
- Relationships with local businesses in the prior period contributed valuable pro-bono support and significant donations. For example, £200,000 from the Rigby Foundation and being selected as Charity of the Year for 2022 by Gowling WLG.
- The Games connections, IP and assets were instrumental in the award of a £5million contract from the Commonwealth Games Legacy Enhancement Fund for delivery of an inclusive communities' programme, called Legacy Trailblazers, due to commence in April 2023.

Intellectual Property and Brand Assets

The charity holds a license to use assets and IP arising from the Birmingham 2022 Commonwealth Games.

Development of a Theory of Change to describe the change the charity aims to make and how it will get there

Work commenced in April 2022 with external stakeholders to establish a set of values, principles, and outcomes for United By 2022. In February 2023, the charity employed external suppliers F.R.Y to develop an enhanced Theory of Change fit for the future.

The overall impact that United By 2022 aims to contribute towards was identified as:

'Across Birmingham and the West Midlands, the positive impact and momentum arising from the Birmingham 2022 Commonwealth Games is sustained over a long period of time and the region is known as a hub for inclusive innovation within the sports, arts and culture sectors'

The long term outcome was identified as:

'Across Birmingham and the West Midlands, barriers to engagement (including the impact of Covid-19 and the cost of living crisis) are alleviated for young people, ethnic minorities, disabled people, LGBTQ+, and economically deprived communities so they can actively participate in sports, arts and culture, volunteering and/or employment opportunities'

The short term outcome was identified as:

'Diverse-led organisations across Birmingham and the West Midlands are better resourced and actively engage with other organisations to share, learn, adapt, and improve their support to their target communities'

The background work behind this involved gathering intelligence from a strategic document review, a regional consultation including 55+ community, business and Games stakeholder interviews, and analysis of the evidence of need. This gave the Charity evidence, confidence and a clear mandate which was distilled into four drivers or priorities to apply its activity: be enabling, be inclusive, be influential, be relevant:

- A catalyst – enabling and facilitating more organisations and individuals to come together to collaborate and learn from one another.
- Inclusive – improving representation and access across sports, arts and culture sectors.
- Influential – build on the momentum of the Games, contributing towards building an international identity for Birmingham and the West Midlands.
- Relevant – working towards preventing contextual barriers from preventing people from engaging.

UNITED BY BIRMINGHAM 2022 LEGACY CHARITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Financial review

During the period, United by Birmingham 2022 Legacy Charity generated £12,172 (2022: £98,931) through their share of the ticketing and merchandise donations, £12,500 (2022: £90,636) through funds received for the volunteering legacy, £200,000 (2022: £0) through donations by the Rigby Foundation, £43,682 (2022: £17,959) through donations made by Gowling WLG from their unclaimed client funds, and £34,730 (2022: £21,080) income through other donations including staff giving schemes, and a donation from SCC UK Plc of £5,000 worth of IT equipment for distribution to United By partners. The Charity received restricted funds from PwC (£5,683) and Shoosmiths (£15,000) for specific projects.

Total incoming resources are shown in the Statement of Financial Activities at £323,767 (2022: £228,606).

The net assets held by United by 2022 as of 31 March 2023 were £385,181 (2022: £139,849), of which £55,363 (2022: £36,000) were held in restricted funds, and £329,818 (2022: £103,849) were in unrestricted funds.

Explanation of any uncertainties about the charity continuing as a going concern

There are no uncertainties about the charity as a going concern.

Reserves policy

UB22 holds a reserves level which provides the charity with adequate financial stability (equivalent to afford its short-term liabilities for pay and non-pay contractual obligations for a period of approximately 6 months) and the means for it to meet its charitable objectives for that period. As at 31 March 2023 this reserve amounted to £154k.

The Board of Trustees will review the number of reserves that are required to ensure that they are adequate to fulfil the charity's continuing obligations on a half-yearly basis.

Details of funds in deficit

There are no funds in deficit.

The charity's principal sources of funds

As of 31 March 2023, the primary source of income was donations through local partners (Rigby Foundation) and several restricted funds, arising through the official charity status for the Birmingham 2022 Commonwealth Games. This includes:

- £12,500 grant from Spirit of 2012 to develop the volunteering service in the West Midlands.
- £20,000 from Shoosmiths LLP of which £5,000 was an unrestricted donation and £15,000 was invested in a social mobility project in Birmingham. The grant was used to engage a local community organisation for a period of 12 months and has supported 15 young people from disadvantaged backgrounds to access pathways to professional development.
- As part of their 'Move the Nation' campaign PricewaterhouseCoopers ("PwC") Foundation engaged the charity to participate in the young people swimming legacy programme led by Swim England with a view to build on the aquatic legacy of the Games. They donated and ringfenced an initial £5,000 of funds for this purpose, a further £683 was raised through PwC staff fundraising.
- The staff at SCC Plc raised funds for a purchase of IT equipment (value £5,000) consisting of laptops and tablets that the charity donated through a selection process to some of its United by partners in the furtherance of their community work.

UNITED BY BIRMINGHAM 2022 LEGACY CHARITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Plans for future periods

United By 2022's future plans respond to the local intelligence collected for the Theory of Change, the macro pressures affecting the external environment such as cost of living rises, and the unique opportunities arising from the £70 million surplus budget left by the Games.

The charity holds a range of assets including IP, data, strong networks and relationships, a valuable brand and staff with unique knowhow and expertise. United By 2022 holds the rights to key projects from the Games legacy programme and have selected five projects from the portfolio to invest until March 2025. The rationale for selection of these "Trailblazer Projects" is that each has been evaluated as having high impact for the groups the Charity has identified as its priority. Following a community consultation, the Charity has current evidence of demand of these projects which respond to the current macro pressures. These five projects fit the funding criteria of the Games legacy surplus fund and align with our Theory of Change and priorities.

The Trailblazers are:

- Critical Mass – a high-profile inclusive dance and movement project that engages hundreds of participants aged 16-30 years old from the West Midlands who are representative of the diversity of the region. The programme brings together young people with disabilities, and without, to encourage them to move more and perform as a united dance group.
- Gen22 – a youth social action project, aimed at empowering hundreds of young people aged 16-24 to make real change by becoming young leaders and catalysts for positive transformation in their own communities.
- Volunteers Collective – this digital platform aims to maintain the regional asset that is the 'Commonwealth Collective', the Games Volunteers. It will connect thousands of volunteers with volunteering opportunities, helping to meet local demand, and positioning the region as a viable host for future major events.
- Bring the Power – a schools and community-based youth project focused on women and girls in sport, SEND opportunities, and opportunities for young people to influence change, known as youth voice. Bring the Power seeks to address the imbalance of female representation within the sports sector and to improve access to opportunities for young people with disabilities.
- Social Value – building on the social value blueprint from the Games we educate and facilitate public and private sector organisations to embed Social Value and offer services to measure its impact, whilst simultaneously building capacity and skills in the region's community organisations. We seek to create £1million of social value by bringing together community organisations and corporate partners.

Collectively, all five projects stem from the Games Legacy Plan and we have named this the Legacy Trailblazer programme.

2022/23 has been a transition year for the charity, to ensure processes are in place to deliver on these significant projects between 2023- 2025. The next priority is shaping strategy for sustainability in the period 2025-2026.

Structure, governance and management

United by Birmingham 2022 Legacy Charity is a charitable company limited by guarantee and not having any share capital, incorporated on 14 March 2021. The formation of the company arose following the approval of the official charity strategy of the Commonwealth Games by the Board of the Organising Committee of the Games. The company was established under a Memorandum of Association, and it is governed under its Articles of Association which establish the objects and powers of the charitable company.

UNITED BY BIRMINGHAM 2022 LEGACY CHARITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr J P Rigby	
Mrs H K Millington	
Miss E M Simmonds OBE	
Sir J R A Crabtree OBE DL	(Resigned 4 October 2022)
Mr I R Metcalfe OBE	
Dr D B Anderson CBE	(Resigned 31 March 2023)
Mr A Khan	(Appointed 18 July 2022)
Mrs A E Eustace	(Appointed 18 July 2022)
Mr Z Chukwudum	(Appointed 18 July 2022)
Mrs N L Ibbetson	(Appointed 18 July 2022)
Sir D Thompson QPM DL	(Appointed 18 July 2022)

Trustee selection methods

To support the initial formation phase of the Charity, an Establishment Board was created by appointing three Trustees in line with minimum requirements as set out by the Articles of Association, Sir John Crabtree OBE DL, Ian Metcalfe OBE, and Dr Derrick Anderson CBE. All were experienced Board members with the requisite skills, and a Chair, Sir John Crabtree, was selected. In January 2021, the Trustees agreed to broaden the skills and perspectives of the Establishment Board in line with the developing strategy and purpose of the charity. Three further Establishment Trustees with the required skills, experience and attributes were identified: Ellie Simmonds OBE, James Rigby, and Harj Millington. The Board agreed to co-opt these additional members as Establishment Trustees and resolved to run a transparent process to appoint a permanent Board in 2022.

In April 2022 the charity advertised publicly for permanent trustees and launched a selection process. An inclusive and transparent process was completed that followed the guidance set out by the Charity Commission and included a skills matrix and blind shortlisting. An independent panel was asked to undertake the interviews and recommend appointments as Establishment Trustees were given the opportunity to apply to join the Permanent Board and therefore could not form the interview panel. One Establishment Trustee expressed that they would not apply for a role within the Permanent Board, and they formed part of the independent panel. Through this process, the charity recruited five new trustees, and four of the existing establishment trustees, prior to the start of the Birmingham 2022 Commonwealth Games. A tailored induction and training programme commenced in September 2022.

During this period, the charity also formed committees made up of members of the Trustee Board, through self-nominations. The Finance and Audit Committee ("FINCO"), chaired by Nicola Ibbetson, oversees financial planning, the audit process, financial reporting, and risk management of the charity, and when required it makes recommendations to the full Board. A Remuneration and Recruitment Committee ("REMCO") was also established with Harj Millington as chair. The REMCO leads on matters relating to the terms of engagement of the Executive Director and Senior Leadership Team.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

UNITED BY BIRMINGHAM 2022 LEGACY CHARITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Conflicts of interest

The charity has established a Conflicts of Interest policy which requires all trustees, directors, volunteers, and staff to register all interests that are relevant to their role at United by Birmingham 2022 Legacy Charity. There is also a standing Agenda item at the top of each Trustee Board meeting which requires trustees and directors to declare any interests that are relevant to matters on that day's Agenda. A conflict of interest register is maintained and reviewed regularly.

Risk management

United by Birmingham 2022 Legacy Charity is committed to the effective identification and management of risks and issues at every level. The charity has put a policy in place to ensure it provides a safe and secure environment for employees, directors, trustees, partners, volunteers, and stakeholders.

As part of the risk management process, the charity has put into place the following:

- Policies to protect future employees and volunteers from harassment, bullying and all forms of discrimination
- A register of Trustee Board member's interests, a Conflicts of Interest Register (which includes the interests of all staff and volunteers) and a Gifts and Hospitality Register
- A Corporate Risk and Issues Register

Risks and issues are classified in escalating levels of severity: Negligible, Minor, Moderate, Major, Critical.

The charity embraces calculated, controlled risk taking, such as taking on new opportunities and partnerships, or using innovative approaches to extend learning, provided risk exposure is no more than the Major impact tier of the risk classifications.

Following the resolution by the Board to amend the governance structure, risk was taken into the remit of the existing Finance and Audit Committee, which became the Finance, Audit, and Risk Committee. FINCO receives regular reports of the risks and issues of the organisation and provides updates to the Board at board meetings.

Financial management policies

There are several policies in place which impact financial management including: money laundering policy, policy for paying staff, a grant making policy, and the risk management policy.

The charity's organisational structure, any wider network with which the charity works and relationships with any related parties

The charity was appointed as an official charitable partner of the Birmingham 2022 Commonwealth Games by the Organising Committee of the Birmingham 2022 Commonwealth Games ("the OC"). It was agreed the charity would receive a share of charitable donations made at ticket and merchandise sale points. As an official charity of the Games, United by Birmingham 2022 Legacy Charity utilised the platform of the Games to further its profile and objects. As planned, on 15 March 2023, this relationship ended when the OC dissolved, its purpose having been completed. The charity maintains a contractual relationship with the Commonwealth Games Federation, which has granted the license to use Birmingham 2022 IP and rights for the purposes of furthering the legacy of the Games.

A wide range of West Midlands based businesses including Games sponsors and suppliers have successfully fundraised for the charity and longer-term partnerships are in development. These organisations include Gowling WLG, Pricewaterhouse Coopers ("PwC"), and SCC UK plc.

The charity also maintains a network of 200+ grassroots community organisations that align with its mission. These organisations are based in the West Midlands and are active within communities. The charity provides community capacity building support to the network.

The charity employed staff from February 27th, 2023. The organisational structure is comprised of an Executive Director as a responsible officer to lead the organisation, and approximately ten staff distributed across central operations and programme delivery.

UNITED BY BIRMINGHAM 2022 LEGACY CHARITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Statement of trustees' responsibilities

The trustees, who are also the directors of United by Birmingham 2022 Legacy Charity for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

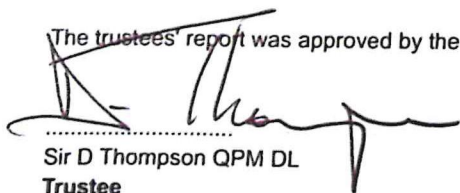
Auditor

In accordance with the company's articles, a resolution proposing that Ormerod Rutter Limited be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.



.....
Sir D Thompson QPM DL
Trustee

Date: 14/12/23

UNITED BY BIRMINGHAM 2022 LEGACY CHARITY

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF UNITED BY BIRMINGHAM 2022 LEGACY CHARITY

Opinion

We have audited the financial statements of United by Birmingham 2022 Legacy Charity (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

UNITED BY BIRMINGHAM 2022 LEGACY CHARITY

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF UNITED BY BIRMINGHAM 2022 LEGACY CHARITY

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Based on our understanding of the charitable company, we identified the principal risks of non-compliance with laws and regulations including those that have a direct impact on the preparation of the financial statements and the extent to which non-compliance might have a material effect on the financial statements. Audit procedures performed included discussions with management, review of board meeting minutes, testing of journals, designing and performing audit procedures and challenging assumptions and judgements made by management in relation to accounting estimates.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.


UNITED BY BIRMINGHAM 2022 LEGACY CHARITY

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF UNITED BY BIRMINGHAM 2022 LEGACY CHARITY

Colm McGrory FCA (Senior Statutory Auditor)
for and on behalf of Ormerod Rutter Limited

Chartered Accountants
Statutory Auditor


14/12/2023

The Oakley
Kidderminster Road
Droitwich
Worcestershire
WR9 9AY

Ormerod Rutter Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

UNITED BY BIRMINGHAM 2022 LEGACY CHARITY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	3	290,584	33,183	323,767	137,970	90,636	228,606
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Expenditure on:							
Charitable activities	4	64,615	13,820	78,435	34,121	54,636	88,757
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Net income for the year/ Net movement in funds		225,969	19,363	245,332	103,849	36,000	139,849
Fund balances at 1 April 2022		103,849	36,000	139,849	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 31 March 2023		329,818	55,363	385,181	103,849	36,000	139,849
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

UNITED BY BIRMINGHAM 2022 LEGACY CHARITY

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	9	40,847		189,567	
Cash at bank and in hand		416,712		36,268	
		<u>457,559</u>		<u>225,835</u>	
Creditors: amounts falling due within one year	10	<u>(72,378)</u>		<u>(85,986)</u>	
Net current assets			<u>385,181</u>		<u>139,849</u>
Income funds					
Restricted funds	11		55,363		36,000
Unrestricted funds			<u>329,818</u>		<u>103,849</u>
			<u>385,181</u>		<u>139,849</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 14/12/23.



Mrs N L Ibbetson
Trustee

Company registration number 13274864

UNITED BY BIRMINGHAM 2022 LEGACY CHARITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

United by Birmingham 2022 Legacy Charity is a private company limited by guarantee and incorporated in England and Wales. The registered office is 11th Floor, Two Snow Hill, Snow Hill Queensway, Birmingham, B4 6WR.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

UNITED BY BIRMINGHAM 2022 LEGACY CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include 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 the 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 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 or services that have been acquired in the ordinary course of operations 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 method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

UNITED BY BIRMINGHAM 2022 LEGACY CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical areas of judgement

The revenue recognition between unrestricted and restricted funds due to donations and other activities.

UNITED BY BIRMINGHAM 2022 LEGACY CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies

	Unrestricted funds		Restricted funds		Total	
	2023	2023	2023	2023	2022	2022
	£	£	£	£	£	£
Donations and gifts	290,584	33,183	323,767	137,970	90,636	228,606

UNITED BY BIRMINGHAM 2022 LEGACY CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	2023 £	2022 £
Staff costs	32,198	-
Marketing and admin costs	8,923	58,861
Technology costs	1,822	450
Sundry expenses	68	46
Project costs	12,120	-
Secondment costs	4,357	-
	<u>59,488</u>	<u>59,357</u>
Share of support costs (see note 5)	13,007	24,000
Share of governance costs (see note 5)	5,940	5,400
	<u>78,435</u>	<u>88,757</u>
Analysis by fund		
Unrestricted funds	64,615	34,121
Restricted funds	13,820	54,636
	<u>78,435</u>	<u>88,757</u>

5 Support costs

	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
Legal and professional fees	13,007	-	13,007	24,000	-	24,000
Audit fees	-	5,940	5,940	-	5,400	5,400
	<u>13,007</u>	<u>5,940</u>	<u>18,947</u>	<u>24,000</u>	<u>5,400</u>	<u>29,400</u>
Analysed between Charitable activities	<u>13,007</u>	<u>5,940</u>	<u>18,947</u>	<u>24,000</u>	<u>5,400</u>	<u>29,400</u>

Governance costs includes amounts payable of £5,940 (2022: £5,400) for auditor's remuneration.

6 Trustees

During the year, none of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

During the year, one trustee received reimbursed travel expenses of £44 (2022: £46)

UNITED BY BIRMINGHAM 2022 LEGACY CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Employees

The average number of employees during the year was:

	2023 Number	2022 Number
	9	-

Employment costs

	2023 £	2022 £
Wages and salaries	30,011	-
Other pension costs	2,187	-
	<u>32,198</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

9 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	3,329	-
Prepayments and accrued income	37,518	189,567
	<u>40,847</u>	<u>189,567</u>

10 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	62,001	56,586
Accruals and deferred income	10,377	29,400
	<u>72,378</u>	<u>85,986</u>

UNITED BY BIRMINGHAM 2022 LEGACY CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

11 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Incoming resources	Resources expended	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 31 March 2023
	£	£	£	£	£	£
Organising Committee	90,636	(54,636)	36,000	-	(1,250)	34,750
Spirit of 2012	-	-	-	12,500	(4,620)	7,880
Shoosmiths LLP	-	-	-	15,000	(7,500)	7,500
PwC	-	-	-	5,683	(450)	5,233
	<u>90,636</u>	<u>(54,636)</u>	<u>36,000</u>	<u>33,183</u>	<u>(13,820)</u>	<u>55,363</u>

Organising Committee for Birmingham 2022 Commonwealth Games - Voluntary Legacy Programme

Restricted funds were provided in the prior year and allocated for the furtherance of the Volunteer Legacy activity. It is envisaged that the remaining balance will be spent on the digital infrastructure of the volunteer portal in future periods.

Spirit of 2012 - Volunteer Legacy Programme

Spirit of 2012, the London 2012 Olympics legacy funder, granted the Organising Committee a grant for the development of the volunteer programme. On dissolution of the OC, the grant was novated to UB2022 in February 2023 and will be used to staff and launch the volunteer programme until June 2023.

Shoosmiths LLP - Social Mobility Project

This is a £15,000 commission from Shoosmiths LLP, funding is being spent via a local organisation on a professional mentor to work directly with a cohort of 15 young people in Birmingham for 12 months, from 20 February 2020. The mentor will aim to achieve the key objective of improving social mobility across the city, by supporting young people with NEET status from disadvantaged backgrounds to access genuine pathways to professional development.

PwC - Swimming Legacy

Funds have been provided by PwC and ringfenced for use in the young people swimming legacy programme led by Sport England to build on the aquatic legacy of the Games. The funds will be spent in accordance with the needs of the programme and supporting community partners.

UNITED BY BIRMINGHAM 2022 LEGACY CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

12 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Current assets/(liabilities)	329,818	55,363	385,181	103,849	36,000	139,849
	<u>329,818</u>	<u>55,363</u>	<u>385,181</u>	<u>103,849</u>	<u>36,000</u>	<u>139,849</u>

13 Related party transactions

There were no disclosable related party transactions during the period, other than those disclosed within note 6 relating to trustee expenses which were reimbursed.

United by 2022 Charity

England & Wales - Charity number 1193875

Accounts

Charity registration number 1193875

Company registration number 13274864 (England and Wales)

**UNITED BY BIRMINGHAM 2022 LEGACY CHARITY (FORMERLY UNITED
BY BIRMINGHAM 2022 LEGACY CHARITY LIMITED)**

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2022



UNITED BY BIRMINGHAM 2022 LEGACY CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022 LEGACY CHARITY LIMITED)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr J P Rigby Mrs H K Millington Miss E M Simmonds OBE Mr I R Metcalfe OBE Dr D B Anderson CBE Mr A Khan Mrs A E Eustace Mr Z Chukwudum Sir D Thompson QPM DL Mrs N L Ibbetson	(Appointed 31 December 2021) (Appointed 31 December 2021) (Appointed 31 December 2021) (Appointed 22 March 2021) (Appointed 22 March 2021) (Appointed 18 July 2022) (Appointed 18 July 2022) (Appointed 18 July 2022) (Appointed 18 July 2022) (Appointed 18 July 2022)
Charity number	1193875	
Company number	13274864	
Registered office	11th Floor Two Snow Hill Birmingham B4 6WR	
Auditor	Ormerod Rutter Limited The Oakley Kidderminster Road Droitwich Worcestershire WR9 9AY	
Bankers	Natwest Bank Plc 11 Western Boulevard Bede Island Leicester LE2 7EJ	

UNITED BY BIRMINGHAM 2022 LEGACY CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022 LEGACY CHARITY LIMITED)

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UNITED BY BIRMINGHAM 2022 LEGACY CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022 LEGACY CHARITY LIMITED)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE PERIOD ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the period ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Articles of Association, the Companies Act 2006 and "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).

Change of charity name

With effect from 28 March 2021, the charity changed its name from United by Birmingham 2022 Legacy Charity Limited to United by Birmingham 2022 Legacy Charity.

Objectives and activities

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Stated in the Articles of Association, the charity's objects are for the public benefit:

- To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.
- To develop the capacity and skills of the members of socially and/or economically disadvantaged communities in such a way that they are better able to identify and help meet their needs and to participate more fully in society.
- To provide and assist in providing facilities for sport, recreation or other leisure time occupation of such persons who have need for such facilities by reason of their youth, age, physical or learning disability, poverty or social or economic circumstances or for the public at large in the interests of social welfare and with the object of improving their conditions of life.
- To advance any other purpose that is charitable in accordance with the laws of England and Wales.

The charity aims to generate ongoing opportunities and investment for the overlooked and underserved communities of the West Midlands using the Games connection as an attraction. With its roots in the Games for Everyone vision, United by Birmingham 2022 Legacy Charity aims to fill a gap in regional infrastructure as the active glue between places, partners and people. It will preserve valuable partnerships built throughout the Games delivery. It will build resilience in the third sector, grassroots sport and small arts organisations and enable them to benefit from more opportunities and investment, which in turn will reach people from priority groups who may feel unconnected. By continuing to fund impactful projects started by the Birmingham 2022 Commonwealth Games ("the Games"), the charity aims to maintain the positive partnerships and boost momentum of the Games felt in the region. Funds raised by the charity and co-investment attracted from public, private and charitable sources will be distributed to projects that align with the objects of the charity.

Grant Making Policy

An initial grant making policy has been created which outlines the principles, criteria and processes that govern how United by Birmingham 2022 Legacy Charity will give grants and support projects that align with its objectives.

It sets out the intention to grant funds to projects that:

- Are community led, enabling communities to put their ideas into action and work to solve the challenges on their doorstep.
- Promote fairness and social inclusion.
- Ensure that Games venues and other Games assets are maximised to become well used and valued community benefits.

It also sets a framework of due diligence and administration.

The intention from the trustees is to review this grant making policy once a community fund has been built up and work has been undertaken on a theory of change. This second iteration of the grant making policy would provide more detail on the types of projects and organisations United by Birmingham 2022 Legacy Charity would like to fund in the future and a more detailed method of administration of grants.

UNITED BY BIRMINGHAM 2022 LEGACY CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022 LEGACY CHARITY LIMITED)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2022

Achievements and performance

Main achievements

The organisation was established in March 2021, with an initial board of three trustees, which grew to six in January 2022. The main achievements of the period up to 31 March 2022 were to establish the organisation and set in place the necessary infrastructure to fulfil its role after the Birmingham 2022 Commonwealth Games ("the Games") and prepare for future grant-giving and fundraising.

During the period, essential infrastructure such as the set-up of the bank account and of policies, and the establishment of fundraising relationships took place.

Formal infrastructure was established through:

- The appointment of an interim board to ensure early opportunities were not missed.
- The set-up of a bank account to collect funds.
- The writing and approval of key policies.
- The development of a brand and logo.

The intention is to build the organisation into a position where it can formally hire staff, fulfilling the role of "active glue" in the region and to deploy grants to its beneficiaries through a grant-giving process. This infrastructure set up is essential in ensuring United by Birmingham 2022 Legacy Charity can help its beneficiaries in the future.

Building relationships with organisations was a key part of the initial fundraising strategy of the trust. The Organising Committee of the Birmingham 2022 Commonwealth Games ("the OC") recognised the charity as an official charity of the Games. This in turn allowed the charity to be a beneficiary of donations made during the ticket sales and merchandise sales by members of the public.

Fundraising initiatives and small campaigns were undertaken with staff members of the OC, in the capacity as an official Games charity, which raised awareness of the charity and fundraised for the community pot.

Through relationships with businesses from the West Midlands such as Gowling WLG and SCC, the charity was the recipient of staff salary charity giving and was also made Gowling WLG's Charity of the Year for 2022.

United by Birmingham 2022 Legacy Charity aims to build on these fundraising relationships in the following year to continue to build its community pot.

Financial review

During the period, United by Birmingham 2022 Legacy Charity generated £98,931 through their share of the ticketing and merchandise donations, £90,636 through funds received for the volunteering legacy, £17,959 through donations made by Gowling WLG from their unclaimed client funds, and £21,080 income through other donations including staff giving schemes. Total incoming resources are shown in the Statement of Financial Activities at £228,606.

The net assets held by United by Birmingham 2022 Legacy Charity as at 31 March 2022 of £139,849 were made up of £36,000 restricted funds and £103,849 unrestricted funds.

Explanation of any uncertainties about the charity continuing as a going concern

There are no uncertainties about the charity as a going concern.

Reserves policy

As of 31 March 2022, the charity did not have any formal commitments and the overall financial risk profile was low. As the organisation was in the process of maturing, a formal reserves policy had not been put in place.

Funds in deficit

There are no funds in deficit.

UNITED BY BIRMINGHAM 2022 LEGACY CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022 LEGACY CHARITY LIMITED)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2022

The charity's principal sources of funds

As of 31 March 2022, the primary source of income was Games-related fundraising through supplemental donations made by ticket holders and merchandise sales, arising through the relationship with the Organising Committee for the Birmingham 2022 Commonwealth Games.

Plans for future periods

Trustee Board

In April 2022 the charity will advertise publicly for permanent trustees and launch a selection process. An inclusive and transparent process has been planned that follows the guidance set out by the Charity Commission and includes a skills matrix and blind shortlisting.

An independent panel will be asked to undertake the interviews and recommend appointments as Establishment Trustees will be given the opportunity to apply to join the Permanent Board. One Establishment Trustee has expressed that they will not be applying for a role with the Permanent Board, and they will form part of the independent panel.

The charity aims to recruit up to nine new trustees prior to the Commonwealth Games. A tailored induction and training programme will commence in September 2022.

Theory of Change

A Theory of Change workshop is planned for April 2022 with external stakeholders to establish a set of values, principles, and outcomes. This Theory of Change will later be used to develop an updated enhanced grant making policy tailored towards the outcomes of the charity.

Structure, governance and management

United by Birmingham 2022 Legacy Charity is a charitable company limited by guarantee and not having any share capital, incorporated on 14 March 2021. The formation of the company arose following the approval of the official charity strategy of the Commonwealth Games by the Board of the Organising Committee of the Games. The company was established under a Memorandum of Association, and it is governed under its Articles of Association which establish the objects and powers of the charitable company.

The Establishment Board of Trustees was appointed in order to be able to make the most of opportunities provided by the Games, and to move at pace to establish United by Birmingham 2022 Legacy Charity as a Legacy Vehicle for the Birmingham 2022 Commonwealth Games. A commitment was made to establish a Permanent Board before the Birmingham 2022 Commonwealth Games via an open and transparent recruitment process.

The trustees, who are also the directors for the purpose of company law, and who served during the period and up to the date of signature of the financial statements were:

Mr J P Rigby	(Appointed 31 December 2021)
Mrs H K Millington	(Appointed 31 December 2021)
Miss E M Simmonds OBE	(Appointed 31 December 2021)
Sir J R A Crabtree OBE DL	(Appointed 22 March 2021 and resigned 4 October 2022)
Mr I R Metcalfe OBE	(Appointed 22 March 2021)
Dr D B Anderson CBE	(Appointed 22 March 2021)
Mr A Khan	(Appointed 18 July 2022)
Mrs A E Eustace	(Appointed 18 July 2022)
Mr Z Chukwudum	(Appointed 18 July 2022)
Sir D Thompson QPM DL	(Appointed 18 July 2022)
Mrs N L Ibbetson	(Appointed 18 July 2022)

UNITED BY BIRMINGHAM 2022 LEGACY CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022 LEGACY CHARITY LIMITED)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2022

Trustee selection methods

To support the initial formation phase, an Establishment Board was created by appointing three trustees in line with minimum requirements as set out by the Articles of Association. All were experienced Board members with the requisite skills, and a Chair was selected. In January 2021, the trustees agreed to broaden the skills and perspectives of the Establishment Board in line with the developing strategy and purpose of the charity. Three further Establishment Trustees with the required skills, experience and attributes were identified. The Board agreed to co-opt the additional members as Establishment Trustees and resolved to run a transparent process to appoint a permanent Board in 2022.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Conflicts of interest

The charity has established a Conflicts of Interest policy which requires all trustees, directors, volunteers, and staff to register all interests that are relevant to their role at United by Birmingham 2022 Legacy Charity. There is also a standing Agenda item at the top of each Trustee Board meeting which requires trustees and directors to declare any interests that are relevant to matters on that day's Agenda.

Risk management

United by Birmingham 2022 Legacy Charity is committed to the effective identification and management of risks and issues at every level. The charity has put a policy in place to ensure it provides a safe and secure environment for employees, directors, trustees, partners, volunteers, and stakeholders.

As part of the risk management process, the charity has put into place the following:

- Policies to protect future employees and volunteers from harassment, bullying and all forms of discrimination
- A register of Trustee Board member's interests, a Conflicts of Interest Register (which includes the interests of all staff and volunteers) and a Gifts and Hospitality Register
- A Corporate Risk and Issues Register

Risks and issues are classified in escalating levels of severity: Negligible, Minor, Moderate, Major, Critical.

The charity embraces calculated, controlled risk taking, such as taking on new opportunities and partnerships, or using innovative approaches to extend learning, providing risk exposure is no more than the Major impact tier of the risk classifications.

Financial management policies

There are several policies in place which impact financial management including: money laundering policy, policy for paying staff, a grant making policy, and the risk management policy.

UNITED BY BIRMINGHAM 2022 LEGACY CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022 LEGACY CHARITY LIMITED)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2022

The charity's organisational structure, any wider network with which the charity works and relationships with any related parties

On the date of this report the charity does not have any employed staff and therefore does not yet have an organisational structure.

The charity negotiated with the Organising Committee of the Birmingham 2022 Commonwealth Games ("the OC") to be recognised as an official charitable partner of the Birmingham 2022 Commonwealth Games ("the Games"). It was agreed the charity would receive a share of charitable donations made at ticket and merchandise sale points. As an official charity of the Games, United by Birmingham 2022 Legacy Charity has worked closely with the OC and utilised the platform of the Games in Birmingham to further its profile and objects.

United by Birmingham 2022 Legacy Charity also fostered a relationship with the Commonwealth Games Federation and Comic Relief, as the other two official charities for the Games.

West Midlands based business including Games sponsors and suppliers have successfully fundraised for the charity and longer-term partnerships are in development. These organisations include Gowling WLG, Pricewaterhouse Coopers ("PwC"), and other organisations.

Statement of trustees' responsibilities

The trustees, who are also the directors of United by Birmingham 2022 Legacy Charity (formerly United by Birmingham 2022 Legacy Charity Limited) for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Ormerod Rutter Limited were appointed as auditor to the company and a resolution proposing that they be re-appointed will be put at a General Meeting.

UNITED BY BIRMINGHAM 2022 LEGACY CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022 LEGACY CHARITY LIMITED)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2022

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.



Sir D Thompson QPM DL
Trustee

23 January 2023

UNITED BY BIRMINGHAM 2022 LEGACY CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022 LEGACY CHARITY LIMITED)

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF UNITED BY BIRMINGHAM 2022 LEGACY CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022 LEGACY CHARITY LIMITED)

Opinion

We have audited the financial statements of United by Birmingham 2022 Legacy Charity (formerly United by Birmingham 2022 Legacy Charity Limited) (the 'charity') for the period ended 31 March 2022 which comprise the statement of financial activities, the balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

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

We have nothing to report in this regard.

UNITED BY BIRMINGHAM 2022 LEGACY CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022 LEGACY CHARITY LIMITED)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF UNITED BY BIRMINGHAM 2022 LEGACY CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022 LEGACY CHARITY LIMITED)

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Based on our understanding of the charitable company, we identified the principal risks of non-compliance with laws and regulations including those that have a direct impact on the preparation of the financial statements and the extent to which non-compliance might have a material effect on the financial statements. Audit procedures performed included discussions with management, review of board meeting minutes, testing of journals, designing and performing audit procedures and challenging assumptions and judgements made by management in relation to accounting estimates.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

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

UNITED BY BIRMINGHAM 2022 LEGACY CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022 LEGACY CHARITY LIMITED)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF UNITED BY BIRMINGHAM 2022 LEGACY CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022 LEGACY CHARITY LIMITED)

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**Colm McGrory FCA (Senior Statutory Auditor)
for and on behalf of Ormerod Rutter Limited**

26/1/2023

**Chartered Accountants
Statutory Auditor**

The Oakley
Kidderminster Road
Droitwich
Worcestershire
WR9 9AY

Ormerod Rutter Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

UNITED BY BIRMINGHAM 2022 LEGACY CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022 LEGACY CHARITY LIMITED)

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE PERIOD ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:				
Donations and legacies	3	137,970	90,636	228,606
Expenditure on:				
Charitable activities	4	34,121	54,636	88,757
Net income for the period/ Net movement in funds		103,849	36,000	139,849
Fund balances at 18 March 2021		-	-	-
Fund balances at 31 March 2022		103,849	36,000	139,849

The statement of financial activities includes all gains and losses recognised in the period.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

UNITED BY BIRMINGHAM 2022 LEGACY CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022 LEGACY CHARITY LIMITED)

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£
Current assets			
Debtors	8	189,567	
Cash at bank and in hand		36,268	
		<u>225,835</u>	
Creditors: amounts falling due within one year	9	(85,986)	
Net current assets			<u>139,849</u>
Income funds			
Restricted funds	10		36,000
Unrestricted funds			<u>103,849</u>
			<u>139,849</u>

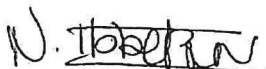
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the period ended 31 March 2022, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the period in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 23 January 2023



Mrs N L Ibbetson
Trustee

Company registration number 13274864

UNITED BY BIRMINGHAM 2022 LEGACY CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022 LEGACY CHARITY LIMITED)

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2022

1 Accounting policies

Charity information

United by Birmingham 2022 Legacy Charity is a private company limited by guarantee and incorporated in England and Wales. The registered office is 11th Floor, Two Snow Hill, Birmingham, B4 6WR.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

UNITED BY BIRMINGHAM 2022 LEGACY CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022 LEGACY CHARITY LIMITED)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include 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 the 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 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 or services that have been acquired in the ordinary course of operations 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 method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

UNITED BY BIRMINGHAM 2022 LEGACY CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022 LEGACY CHARITY LIMITED)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2022

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical areas of judgement

The revenue recognition between unrestricted and restricted funds due to donations and other activities.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £
Donations and gifts	137,970	90,636	228,606

4 Charitable activities

	2022 £
Marketing and admin costs	58,861
Technology costs	450
Sundry expenses	46
	<u>59,357</u>
Share of support costs (see note 5)	24,000
Share of governance costs (see note 5)	5,400
	<u>88,757</u>
Analysis by fund	
Unrestricted funds	34,121
Restricted funds	54,636
	<u>88,757</u>

UNITED BY BIRMINGHAM 2022 LEGACY CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022 LEGACY CHARITY LIMITED)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2022

5 Support costs

	Support costs £	Governance costs £	2022 £
Legal and professional fees	24,000	-	24,000
Audit fees	-	5,400	5,400
	<u>24,000</u>	<u>5,400</u>	<u>29,400</u>
Analysed between Charitable activities	<u>24,000</u>	<u>5,400</u>	<u>29,400</u>

Governance costs includes amounts payable of £5,400 for auditor's remuneration.

6 Trustees

During the year, none of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the period.

During the year, one trustee received reimbursed travel expenses of £46.

7 Employees

The average number of employees during the year was:

	2022 Number
Total	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

8 Debtors

Amounts falling due within one year:	2022 £
Prepayments and accrued income	189,567
	<u>189,567</u>

9 Creditors: amounts falling due within one year

	2022 £
Trade creditors	56,586
Accruals and deferred income	29,400
	<u>85,986</u>

UNITED BY BIRMINGHAM 2022 LEGACY CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022 LEGACY CHARITY LIMITED)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2022

10 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations held on trust for specific purposes:

	Movement in funds		Balance at 31 March 2022
	Incoming resources	Resources expended	
	£	£	
Organising Committee - Volunteer Legacy Programme	90,636	(54,636)	36,000
	<u>90,636</u>	<u>(54,636)</u>	<u>36,000</u>

Restricted funds of £90 636 were provided to United by Birmingham 2022 Legacy Charity to cover the cost of three contractual agreements of known value at the time of receipt of funds. The funds were allocated for furtherance of Volunteer Legacy activity; marketing and digital infrastructure required to maximise the longer-term impact of the individuals who volunteered during the Birmingham 2022 Commonwealth Games.

11 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2022	2022	2022
	£	£	£
Fund balances at 31 March 2022 are represented by:			
Current assets/(liabilities)	103,849	36,000	139,849
	<u>103,849</u>	<u>36,000</u>	<u>139,849</u>
	<u>103,849</u>	<u>36,000</u>	<u>139,849</u>

12 Related party transactions

There were no disclosable related party transactions during the period, other than those disclosed within note 6 relating to trustee expenses which were reimbursed.