

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

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<b>Trustees</b>	Mr J P Rigby	
	Mrs H K Millington	
	Miss E M Simmonds OBE	
	Mr I R Metcalfe OBE	
	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)
<b>Charity number</b>	1193875	
<b>Company number</b>	13274864	
<b>Registered office</b>	11th Floor Two Snow Hill Snow Hill Queensway Birmingham B4 6WR	
<b>Auditor</b>	Ormerod Rutter Limited The Oakley Kidderminster Road Droitwich Worcestershire WR9 9AY	
<b>Bankers</b>	Lloyds Bank Plc Commercial Banking PO Box 1000 BX1 1LT	

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# UNITED BY BIRMINGHAM 2022 LEGACY CHARITY

## CONTENTS

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	Page
Trustees' report	1 - 8
Independent auditor's report	9 - 11
Statement of financial activities	12
Balance sheet	13
Notes to the financial statements	14 - 21

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# UNITED BY BIRMINGHAM 2022 LEGACY CHARITY

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2023

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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***

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### **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

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### 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**

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### 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

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#### 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

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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

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### 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 27<sup>th</sup>, 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.

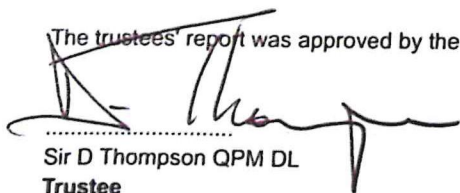
### Auditor

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

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#### 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

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#### **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**

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**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

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

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

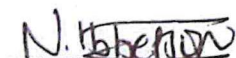
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023, although an audit has been carried out under section 144 of the Charities Act 2011.

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*

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### **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

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### 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**

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### **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	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	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>
<b>Analysis by fund</b>		
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	13,007	5,940	18,947	24,000	5,400	29,400

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	-
	<u>9</u>	<u>-</u>
<b>Employment costs</b>	<b>2023 £</b>	<b>2022 £</b>
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 £
<b>Amounts falling due within one year:</b>		
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.