

Charity registration number: 1204327

Become United

Annual Report and Financial Statements

for the period from 11 August 2023 to 31 March 2024

Become United

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Become United

Reference and Administrative Details

Chairman

Tohura Bibi

Trustees

Mohammed Siddique

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Charity Registration Number (England and Wales)

1204327

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OL11 1RA

Independent Examiner

Saifur Rahman (FCCA)

Rahman Accountants Limited

13 Cotswold Drive

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Become United

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the period ended 31 March 2024.

Objectives and activities

Objects and aims

The charity's legal objects are to promote social inclusion for the public benefit by:

1. Preventing people from becoming socially excluded
2. Relieving the needs of those who are socially excluded
3. Assisting socially excluded individuals to integrate into society

Become United specifically aims to:

1. Promote physical and mental wellbeing
2. Empower communities through skills development
3. Increase social inclusion and integration
4. Provide tailored resources, advocacy, and support services
5. Challenge systemic discrimination and inequality
6. Foster environmental stewardship and sustainable practices
7. Nurture the next generation of community leaders

Vision:

A society where all individuals, regardless of their background or circumstances, are fully included, empowered, and able to participate actively in community life. We envision a world free from social exclusion, where diversity is celebrated, and every person has the opportunity to thrive.

Mission:

1. Become United is committed to breaking down barriers to social inclusion by:
2. Offering culturally accessible recreational activities to improve physical and mental wellbeing
3. Providing skills development workshops to enhance employability and life skills
4. Facilitating community events and cultural celebrations to foster integration
5. Delivering targeted support services for ethnic minorities and marginalized groups
6. Advocating for policy changes and amplifying underrepresented voices
7. Promoting environmental awareness and sustainable living practices
8. Implementing youth empowerment and mentorship programmes

We recognise that social exclusion can result from various factors, including unemployment, financial hardship, age, health issues, substance abuse, discrimination, poor education, family breakdown, inadequate housing, and involvement with the criminal justice system. Through our holistic approach, we strive to address these factors comprehensively, ensuring that all members of our community have the opportunity to lead fulfilling lives and contribute meaningfully to society.

A year of activities at Become United

Throughout the year, Become United has remained steadfast in its commitment to fostering community cohesion and supporting marginalised groups through a variety of engaging and impactful programmes. Our activities have focused on promoting physical and mental well-being, empowering individuals through skill development, and increasing social inclusion. Here's a narrative overview of our key programmes and their achievements:

Programme Delivery During the Year

Walking Lead Training for Women

This initiative aimed to empower women by providing them with the skills and confidence needed to lead walking groups and outdoor activities. Participants reported increased self-esteem and leadership skills, which have enabled them to organise and guide their own walking groups within their communities. This programme has not only promoted physical health but also created strong support networks among women.

Football Tournaments for U16s

Our football tournaments offered a vibrant platform for youth to engage in healthy competition, fostering sportsmanship and camaraderie. These events attracted numerous participants, helping young people develop teamwork skills and physical fitness while providing a positive outlet for their energy and enthusiasm.

Muslim Teen Girls Hiking

Designed specifically for Muslim teenage girls, this programme encouraged physical activity and outdoor exploration in a culturally sensitive environment. The hikes promoted community bonding and helped participants develop a love for nature, contributing to their overall well-being and sense of belonging.

Edale Skyline Challenge

This challenging outdoor adventure encouraged physical fitness, resilience, and teamwork among participants. Those who took on the Edale Skyline Challenge came away with a strong sense of achievement and enhanced physical endurance, fostering a spirit of perseverance and collaboration.

Boys' Local Hike

The local hikes for boys were designed to instil a sense of adventure and connection to nature. These excursions provided a space for young boys to bond, develop leadership skills, and cultivate an appreciation for the outdoors, all while fostering lasting friendships.

BAME Employment Project

Our employment project for Black, Asian, and Minority Ethnic (BAME) communities focused on providing employment opportunities, skills development, and support services. Participants benefited from job readiness workshops, one-on-one coaching, and networking opportunities, significantly improving their employment prospects and financial stability.

Kids Nature Club

The Kids Nature Club introduced children to the wonders of nature through engaging, hands-on activities. By fostering environmental stewardship and curiosity, we aimed to cultivate a lifelong appreciation for the natural world among young participants.

Cycling Lessons

Promoting eco-friendly transportation alternatives, our cycling lessons equipped community members with valuable cycling skills. These lessons encouraged healthy, sustainable living and provided participants with a fun and practical way to stay active.

YHA Festival of Walking - Brecon Beacons National Park

This festival encouraged outdoor exploration and adventure, attracting participants from various backgrounds. The event promoted an appreciation of natural landscapes and provided a platform for community bonding through shared outdoor experiences.

Autumn Nature Club

The Autumn Nature Club offered seasonal, nature-based activities for children. These activities sparked curiosity and environmental awareness, helping children develop a deeper connection to the natural world.

Rivington Pike Women's Walk

This programme empowered women through outdoor adventures, promoting physical activity and fostering a supportive community. Participants enjoyed the camaraderie and empowerment that came from conquering physical challenges together.

Family Residential Trip

Our family residential trip facilitated bonding and created memorable outdoor experiences in a nurturing environment. Families had the opportunity to connect with nature and each other, strengthening family ties and creating lasting memories.

Digital Literacy Workshops

Recognising the importance of digital skills in the modern world, our workshops equipped participants with essential digital literacy skills. These workshops helped bridge the digital divide, enabling participants to navigate the digital landscape confidently and effectively.

Grow Own Food Workshops

Promoting sustainable living practices, our workshops on growing your own food encouraged self-sufficiency through gardening and food cultivation. Participants learned valuable skills that contributed to their overall well-being and environmental consciousness.

Domestic Violence Awareness in Bangla

This critical programme addressed domestic violence within Bangladeshi communities by providing support, resources, and advocacy. Conducted in Bangla, the workshops ensured accessibility and cultural relevance, empowering vulnerable individuals and promoting community awareness.

Plans for the Future

Looking ahead, Become United is committed to expanding and enhancing our programmes to better serve our community. Our future plans include:

- Expanding Digital Literacy Programmes: We aim to reach more individuals with our digital literacy workshops, ensuring broader access to essential skills for navigating the modern world.
- Expand workshop offerings on topics like financial literacy and English skills.
- Launching a Youth Leadership Initiative: This new programme will focus on empowering young people to become community leaders through mentorship and leadership training.
- Partner with more healthcare providers for preventative screening initiatives.
- Developing a Mental Health Support Network: In response to increasing mental health needs, we plan to establish a support network that includes counselling services, mental health workshops, and peer support groups.
- Strengthening Employment Support Services: We will enhance our BAME Employment Project with additional resources and partnerships to provide more comprehensive employment support.
- Promoting Environmental Sustainability: We will introduce more programmes focused on environmental stewardship, including community gardening projects and eco-friendly initiatives.
- Develop more multi-lingual legal resources covering areas like immigration, housing, etc.
- Increase advocacy efforts through policy campaigns, lobbying, coalition building

By continuously evolving and adapting our strategies, Become United strives to create a more inclusive, resilient, and cohesive community for all.



Figure 1 Monthly Refugee Wellbeing Session



Figure 2 Women's Wellbeing Session



Figure 3 Nature Session at Q Gardens



Figure 4 Empower Rochdale



Figure 5 Decorate Your Own Journal



Figure 6 Cost of Living Awareness Session



Figure 7 Bike Revival Session



Figure 8 Heart Disease Awareness Session

Impact

Employment Project

The Employment Project at Become United was conducted over 10 sessions held between June and July 2023, with the following key statistics:

- Total sessions: 10
- Total attendees: 109
- Average attendance: 10-12 participants per session
- Total volunteer support: 10 volunteers
- 70 CVs created from scratch

Impact metrics from the Employment Project:

- 70 out of 107 participants (65%) required a CV and had never created one, indicating a significant need for CV writing guidance within the community.
- 20 participants (19%) needed assistance drafting cover letters, underscoring the importance of cover letter education provided during the project.
- 30 attendees (28%) received personalised support to tailor their CVs and cover letters for specific job openings they were interested in.

In a follow-up survey of participants:

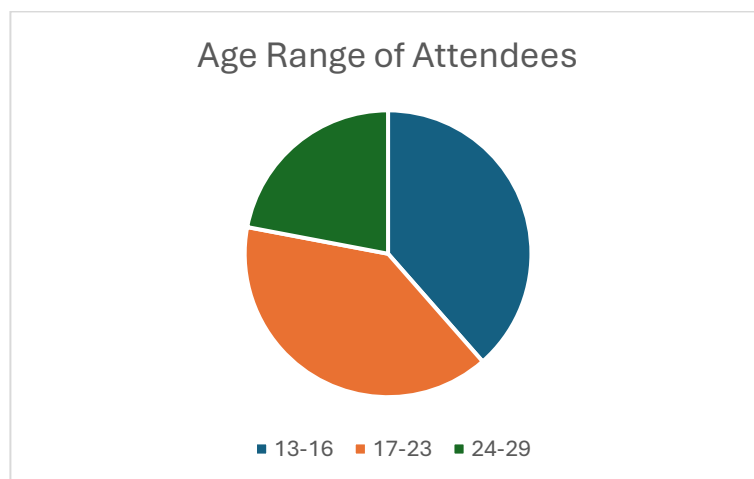
- 83% reported an improved understanding of how to highlight their skills on a CV.
- 76% felt more confident in their ability to perform well in interviews.
- 52% expressed intentions to apply for jobs within one month of completing the programme.
- These findings illustrate the tangible advancements in career readiness achieved by participants through the Employment Project's activities, including CV workshops, interview preparation, and mentorship applying materials to real job opportunities.

Additional details from the project:

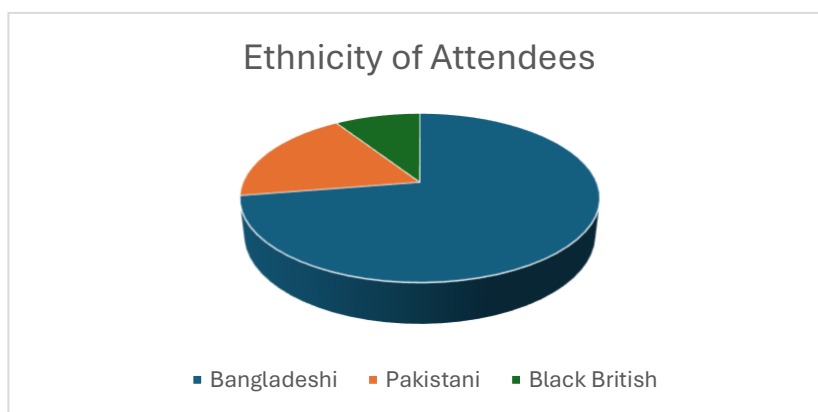
- The majority of sessions saw higher attendance from males, except for Sessions 3 and 8, which had more female participants due to having a female session lead. This suggests a need for targeted outreach to women in future programme iterations.
- Attendance was highest among age groups typically experiencing higher unemployment rates locally, indicating successful engagement with the target demographic.

Demographic breakdown:

- Age range: 42 participants aged 13-16 years, 43 participants aged 17-23 years, and 24 participants aged 24-29 years.



- Ethnicity breakdown: 79 Bangladeshi participants, 20 Pakistani participants, and 10 Black British participants.



Measurables taken from evaluation survey results from clients (Average out of 10.0):

- Mood: 3.24 before, 7.10 after
- Confidence in making positive life choices: 4.33 before, 7.72 after
- Supportiveness of befriender/counsellor approach: 9.12
- Satisfaction with support services: 9.33
- Improved overall mental well-being: 8.56

While the Employment Project had a focused scope, the organisation's holistic delivery impacted a broad spectrum of community members. Key highlights include:

- Over 500 individuals participated in cultural celebrations and outdoor excursions like hiking trips and nature clubs, fostering community bonding and environmental appreciation.
- 175 women and girls attended empowerment workshops focused on leadership, skills development, and physical activities, promoting gender equality and personal growth.
- Legal and digital literacy workshops reached 220 attendees, equipping them with essential knowledge and resources to navigate critical areas of life.
- Preventative health screenings and domestic violence awareness campaigns engaged 370 community members, addressing crucial wellbeing concerns.

In addition to the Employment Project metrics, Become United served a diverse range of participants through its various initiatives. The graphs above illustrates the overall demographic reach achieved, effectively engaging marginalised groups across age, gender, and ethnic backgrounds.

Promotional work undertaken

- Advertised services through local ethnic media outlets and had over 1,000 social media followers
- Promoted workshops/events via social media, WhatsApp groups, school newsletters, community partners
- Held outreach events and information stands at wellbeing fairs, cultural festivals
- Posted promotional materials at venues like hospitals, clinics, community centres
- Saw increases in self-referrals and engagement after advertising campaigns

Sample qualitative feedback from client evaluations

- *"The employment workshop gave me very practical tips for finding a new job. I feel much more confident now."*
- *"My kids really enjoyed the cultural festival. It was great for them to learn about our heritage."*
- *"The mental health counselling has been a lifesaver. I'm grateful this service exists for our community."*
- *"The leadership training helped me find my voice as an activist. I feel empowered to create change."*
- *"Having access to legal resources in my language was extremely helpful during a difficult situation."*
- *"The CV workshop was incredibly helpful. I learned how to effectively highlight my skills and experience"*
- *"I never realised how important a cover letter was until the Employment Project. Tailoring my application to each role has made a huge difference."*
- *"I appreciated the interview preparation and tips. My confidence has grown tremendously thanks to the excellent coaching."*

Case Studies

Case Study 1: Abdullah's Transformation

Situation before support:

Abdullah, a reserved 16-year-old, lacked confidence in his career prospects. He struggled with creating a CV and articulating his skills and aspirations.

Interventions undertaken:

Abdullah participated in the Employment Project, attending every session. He received personalised coaching on CV writing and engaged in mock interviews to build confidence.

Situation now:

With newfound skills and confidence, Abdullah crafted a polished CV and cover letter tailored to a job opportunity. He now feels prepared to pursue his career goals and is eager to take the next steps in his journey towards success.

Case Study 2: Sarah's Empowerment Through Hiking

Situation before support:

Sarah, a young Muslim woman, felt disconnected from outdoor activities and lacked confidence in exploring nature due to cultural barriers and personal reservations.

Interventions undertaken:

Sarah participated in the Muslim Teen Girls Hiking event organised by Become United. Guided by supportive leaders, she was encouraged to step out of her comfort zone and embrace the adventure.

Situation now:

After completing the hike, Sarah's perspective shifted. She gained a sense of empowerment and liberation from nature's beauty and the supportive community of fellow hikers. Sarah now feels more confident and inspired to explore the outdoors further, breaking through personal barriers and embracing new experiences.

Public benefit

The charity's activities provide public benefit by supporting marginalised communities through skills development, health outreach, capacity building, and promoting social cohesion and inclusion. Specifically, the charity offers a wide range of programmes and initiatives designed to empower individuals and communities facing systemic barriers.

Become United provides significant public benefit by supporting marginalised communities through skills development, health outreach, capacity building, and promoting social cohesion and inclusion. Our educational workshops cover diverse topics such as digital literacy, employment support, financial management, and mental health, equipping participants with essential skills for personal and professional growth. Climate and cost of living sessions, along with nature workshops, foster practical knowledge and environmental stewardship. Health outreach is a core focus, with partnerships delivering mental health awareness, NHS blood donation drives, dementia support, and monthly women's wellbeing sessions, ensuring accessibility through multilingual resources.

Our capacity-building initiatives empower community leaders and organisations, offering coaching, mentoring, and governance support. Community discussions, focus groups, and external events facilitate engagement and collective problem-solving, strengthening community structures. Promoting social cohesion and inclusion, we organise diverse activities such as youth sports programmes, inter-mosque tournaments, refugee support projects, and open mic events, fostering unity and understanding among different groups. Regular women's and men's walking groups further promote health and social interaction.

We develop and distribute vital information resources, including BAME domestic violence packs and cost of living resource packs in multiple languages, ensuring community members have access to essential support. Combined blood and organ donation awareness campaigns educate the community on critical health contributions. Looking ahead, Become United aims to expand its educational workshops, enhance health outreach, develop new community projects, and increase capacity-building efforts, continually evolving our strategies to create a more inclusive, resilient, and cohesive community.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

The charity is financially robust, with sufficient reserves to sustain its ongoing activities. Following Charity Commission guidelines for CIOs, we have prepared 'Receipts and Payments' accounts, which have undergone an independent review.

Policy on reserves

The trustees review the reserves policy annually to ensure sufficient reserves are maintained to sustain ongoing activities and operations. This review includes an assessment of the current financial position, future funding needs, and potential risks to the charity's income streams. By maintaining a robust reserves policy, the trustees aim to provide financial stability and the ability to respond to unforeseen challenges, thereby ensuring the continued delivery of vital services to the community.

Principal funding sources

Our principal funding sources include grants from governmental bodies, private foundations, and donations from individual supporters. In compliance with the Fundraising Code of Practice, Become United ensures transparency, accountability, and ethical practices in all fundraising activities. We are committed to protecting vulnerable people by adhering to strict guidelines that prevent exploitation or undue pressure. Any complaints related to our fundraising efforts are taken seriously and addressed promptly to maintain public trust. We also employ professional fundraisers selectively, ensuring they adhere to our values and ethical standards.

- The National Lottery Heritage Fund
- Action Together
- Great Places
- First Choice Homes Oldham
- Onward Homes
- Children In Need
- Green Spaces Fund
- Bike Revival
- Electric Safety
- North West Hearts

We would like to thank the following organisations for their in-kind support and donations:

- Yuvanis Foundation
- Rochdale Dawah Centre
- First Choice Homes Oldham
- Great Places Home

Going concern

The trustees consider there are no material uncertainties about the charity's ability to continue as a going concern.

Structure, governance and management

Nature of governing document

Become United CIO is constituted by a CIO Association adopted on 11th August 2024. This governing document outlines the charity's structure, operational guidelines, and the roles and responsibilities of its trustees. It ensures that the charity adheres to legal requirements and best practices in governance, providing a clear framework for decision-making and accountability. The document is reviewed periodically to incorporate any necessary updates and ensure continued compliance with regulatory standards.

Recruitment and appointment of trustees

New trustees are recruited and appointed according to the trust deed, considering the organisation's needs and requirements. The process involves identifying candidates who bring diverse skills and experiences to the board, ensuring a broad range of perspectives and expertise. Potential trustees are thoroughly vetted, and appointments are made based on their ability to contribute to the charity's mission and strategic objectives. Induction and ongoing training are provided to ensure trustees are well-equipped to fulfil their governance roles effectively.

Organisational structure

The charity is governed by a board of trustees who are responsible for the overall control and strategic direction of the charity. Day-to-day operational decisions are made by staff under the leadership of the Chief Executive Officer. This structure ensures that strategic decisions align with the charity's mission while allowing for efficient management of daily activities. The CEO and staff collaborate closely with the trustees, providing regular updates and insights to ensure transparency and informed governance.

Major risks and management of those risks

The trustees have diligently assessed the major risks to which the charity is exposed, meticulously considering both operational and financial aspects. Through comprehensive evaluation, they have identified potential vulnerabilities and uncertainties that could impact the charity's mission and sustainability. These risks encompass a range of factors, including but not limited to economic fluctuations, regulatory changes, resource constraints, and external dependencies.

In response to these identified risks, the trustees have implemented robust systems and protocols aimed at proactive risk management and mitigation. These measures encompass strategic planning, financial controls, compliance frameworks, and contingency plans. Regular monitoring and review mechanisms are in place to ensure the effectiveness and adaptability of these risk management strategies in a dynamic environment.

The trustees are confident that the combination of thorough risk assessment and responsive management practices equips the charity to navigate challenges effectively while safeguarding its mission, reputation, and stakeholders' interests.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.

The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on 16 May 2024 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Tohura Bibi', written in a cursive style.

Tohura Bibi

Chair of Trustees

Become United

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 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 business.

The trustees are responsible for keeping proper 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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

Approved by the trustees of the charity on 16 May 2024 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'M. Siddique', with a long horizontal stroke extending to the right.

Mohammed Siddique
Treasurer

Become United

Independent Examiner's Report to the trustees of Become United

I report to the trustees on my examination of the accounts of Become United for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of Become United you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Become United's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of Become United as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



.....
Saifur Rahman
ACCA

Rahman Accountants Limited
13 Cotswold Drive
Oldham
OL2 5HD

16 May 2024

Become United

Statement of Financial Activities for the Period from 11 August 2023 to 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies		10,202	66,701	76,903
Total income		10,202	66,701	76,903
Expenditure on:				
Charitable activities		-	(45,528)	(45,528)
Other expenditure	4	(3,450)	-	(3,450)
Total expenditure		(3,450)	(45,528)	(48,978)
Net income		6,752	21,173	27,925
Net movement in funds		6,752	21,173	27,925
Reconciliation of funds				
Total funds brought forward		28,283	10,054	38,337
Total funds carried forward	7	35,035	31,227	66,262
	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies		20,600	30,761	51,361
Total income		20,600	30,761	51,361
Expenditure on:				
Charitable activities		-	(20,707)	(20,707)
Other expenditure	4	(2,223)	-	(2,223)
Total expenditure		(2,223)	(20,707)	(22,930)
Net income		18,377	10,054	28,431
Net movement in funds		18,377	10,054	28,431
Reconciliation of funds				
Total funds brought forward		9,906	-	9,906
Total funds carried forward	7	28,283	10,054	38,337

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 7.

The notes on pages 19 to 28 form an integral part of these financial statements.

Become United

(Registration number: 1204327)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Current assets			
Cash at bank and in hand	6	66,262	38,337
Funds of the charity:			
Restricted income funds			
Restricted funds		31,227	10,054
Unrestricted income funds			
Unrestricted funds		35,035	28,283
Total funds	7	66,262	38,337

The financial statements on pages 9 to 18 were approved by the trustees, and authorised for issue on 16 May 2024 and signed on their behalf by:

The notes on pages 19 to 28 form an integral part of these financial statements.

Become United

Notes to the Financial Statements for the Period from 11 August 2023 to 31 March 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Become United meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of

resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Become United

Notes to the Financial Statements for the Period from 11 August 2023 to 31 March 2024

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

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

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Become United

Notes to the Financial Statements for the Period from 11 August 2023 to 31 March 2024

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Become United

Notes to the Financial Statements for the Period from 11 August 2023 to 31 March 2024

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

- (a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.
- (b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.
- (c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).
- (d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.
- (e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.
- (f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is

measured by reference to the nominal value of the shares issued plus fair value of other consideration.
Any premium is ignored.

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Notes to the Financial Statements for the Period from 11 August 2023 to 31 March 2024

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies; Donations from companies, trusts and similar proceeds	-	641	641
Grants, including capital grants; Grants from other charities	10,000	66,060	76,060
Other income from donations and legacies	202	-	202
Total for period ended 31 March 2024	10,202	66,701	76,903
Total for period ended 10 August 2023	20,600	30,761	51,361

3 Expenditure on charitable activities

	Activity undertaken directly £	Total expenditure £
Project Costs	45,528	45,528
Total for period ended 10 August 2023	20,707	20,707

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Notes to the Financial Statements for the Period from 11 August 2023 to 31 March 2024

4 Other expenditure

	Note	Unrestricted funds General £	Total funds £
Allocated support costs		3,450	3,450
Total for period ended 31 March 2024		3,450	3,450
Total for period ended 10 August 2023		2,223	2,223

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Notes to the Financial Statements for the Period from 11 August 2023 to 31 March 2024

5 Taxation

The charity is a registered charity and is therefore exempt from taxation.

6 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	66,262	38,337

7 Funds

	Balance at 11 August 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General	28,283	10,202	(3,450)	35,035
Restricted funds	10,054	66,701	(45,528)	31,227
Total funds	38,337	76,903	(48,978)	66,262
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 10 August 2023 £
Unrestricted funds				
General	9,906	20,600	(2,223)	28,283
Restricted funds	-	30,761	(20,707)	10,054
Total funds	9,906	51,361	(22,930)	38,337

8 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2024 £
Current assets	66,262	66,262
	Unrestricted funds General £	Total funds at 10 August 2023 £
Current assets	38,337	38,337

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Notes to the Financial Statements for the Period from 11 August 2023 to 31 March 2024

9 Analysis of net funds

	At 11 August 2023 £	At 31 March 2024 £
Cash at bank and in hand	38,337	38,337
Net debt	38,337	38,337
	At 1 April 2023 £	At 10 August 2023 £
Net debt	-	-

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Statement of Financial Activities by fund for the Period from 11 August 2023 to 31 March 2024

	Total Unrestricted Funds 2024 £	Total Unrestricted Funds 2023 £
Income and Endowments from:		
Donations and legacies	10,202	20,600
Total income	10,202	20,600
Expenditure on:		
Other expenditure	(3,450)	(2,223)
Total expenditure	(3,450)	(2,223)
Net income	6,752	18,377
Net movement in funds	6,752	18,377
Reconciliation of funds		
Total funds brought forward	28,283	9,906
Total funds carried forward	35,035	28,283

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Statement of Financial Activities by fund for the Period from 11 August 2023 to 31 March 2024

	Total Restricted Funds 2024 £	Total Restricted Funds 2023 £
Income and Endowments from:		
Donations and legacies	66,701	30,761
Total income	66,701	30,761
Expenditure on:		
Charitable activities	(45,528)	(20,707)
Total expenditure	(45,528)	(20,707)
Net income	21,173	10,054
Net movement in funds	21,173	10,054
Reconciliation of funds		
Total funds brought forward	10,054	-
Total funds carried forward	31,227	10,054

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Detailed Statement of Financial Activities for the Period from 11 August 2023 to 31 March 2024

	Total 2024 £	Total 2023 £
Income and Endowments from:		
Donations and legacies (analysed below)	76,903	51,361
Total income	76,903	51,361
Expenditure on:		
Charitable activities (analysed below)	(45,528)	(20,707)
Other expenditure (analysed below)	(3,450)	(2,223)
Total expenditure	(48,978)	(22,930)
Net income	27,925	28,431
Net movement in funds	27,925	28,431
Reconciliation of funds		
Total funds brought forward	38,337	9,906
Total funds carried forward	66,262	38,337

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Detailed Statement of Financial Activities for the Period from 11 August 2023 to 31 March 2024

	Total 11 August 2023 to 31 March 2024 £	Total 1 April 2023 to 10 August 2023 £
<i>Donations and legacies</i>		
Appeals and donations	641	1,740
Grants - other agencies	66,060	29,021
Grants - other agencies	10,000	20,100
Other income	202	500
	<u>76,903</u>	<u>51,361</u>
<i>Charitable activities</i>		
Project Costs	(41,710)	(17,412)
Rent	(335)	(50)
Charitable donations	(500)	(790)
Consultancy fees	(2,983)	(2,455)
	<u>(45,528)</u>	<u>(20,707)</u>
<i>Other expenditure</i>		
Bank charges	(30)	-
Telephone and fax	(39)	-
Computer software and maintenance costs	(528)	(586)
Printing, postage and stationery	(1,212)	(298)
Travel and subsistence	(300)	(932)
Advertising	(375)	(407)
Staff entertaining (allowable for tax)	(66)	-
Accountancy fees	(900)	-
	<u>(3,450)</u>	<u>(2,223)</u>

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