UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

England & Wales · Charity number 235411

Details

Other names	UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN LIMITED, UNITY
Status	Registered
Legal form	Charitable company
Company number	00438960
Registered	1964-10-05
Register	View on the Charity Commission register

Contact

Address	Great Britain Limited 10 Lake End Court Taplow Road Taplow Buckinghamshire SL6 0JQ
Phone	06128628915
Email	info@unityuk.org
Website	www.unityuk.org

Activities

Objects: TO PRESENT THE TEACHINGS OF JESUS CHRIST IN TERMS OF MODERN THOUGHT, AND TO SPREAD AMONG THE PUBLIC THE KNOWLEDGE OF THE PRACTICAL MEANS OF ATTAINING TO A WAY OF LIFE IN ACCORD WITH THOSE TEACHINGS.

Activities: Guiding and supporting the spiritual welfare of members, supporters and the community

Classification

- **How:** Provides Services
- **What:** Education/training, Religious Activities
- **Who:** The General Public/mankind

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Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£137,737	£142,859	-	-
2024-03-31	£137,170	£137,892	-	-
2023-03-31	£109,041	£134,624	-	-
2022-03-31	£168,609	£129,883	-	-
2021-03-31	£131,057	£156,791	-	-

Trustees

Name	Role	Appointed
PETER RICHARD KLEYN	Chair	
Nancy Sandoval		2024-03-01
PAUL MAPLETOFT		
Rita Packwood		2025-03-25
Thomas Francis Thorpe		2015-07-28

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UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

England & Wales - Charity number 235411

Accounts

Charity Registration No. 235411

Company Registration No. 00438960 (England and Wales)

UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

(A company limited by guarantee)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr P R Kleyn Mr P T Mapletoft Mr T F Thorpe Mrs N Sandoval Mrs R Packwood	 (appointed 25 March 2025)
Charity number	235411	
Company number	00438960	
Principal address	Unit 10, Lake End Court Taplow Road TAPLOW SL6 0JQ	
Registered office	Unit 10, Lake End Court Taplow Road TAPLOW SL6 0JQ	
Independent examiner	Craufurd Hale Audit Services Limited C/O Craufurd Hale Group Ground Floor, Arena Court Crown Lane MAIDENHEAD SL6 8QZ	
Bankers	HSBC Bank Plc 35 High Street MAIDENHEAD SL6 1JQ	

UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

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UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Memorandum and 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).

Objectives and activities

The Charity's objects and its principal activity continued to be that of an educational institution devoted to teaching the principles of Christianity and the application of those principles to everyday life and affairs.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake. The Trustees ensure that the activities undertaken are in line with the charitable objectives of Unity School of Christianity, and in doing so are satisfied that Unity School of Christianity's activities meet the requirements on demonstrating public benefit. The activities continue to be:

- Provision of Silent Unity prayer line
- The conduct of meetings/services
- The production and distribution of the Daily Word
- Teaching
- Retreats
- The distribution of booklets and books related to the Charity's purpose

Achievements and performance

The Charity has continued the provision of the Silent Unity prayer support line, distributed the Daily Word and undertaken retreats and teaching sessions.

Fundraising activities during the year

The Charity relies on ongoing donations from its donors, whose support is valued, and other activities outlined above. The Charity organises retreats and produces the Daily Word publication to raise funds.

The difference the Charity's performance during the year has made to the beneficiaries of the Charity

The beneficiaries of the Charity are those members of the public that attend and/or use the various spiritual functions listed in the activities above. The Charity's continued successful provision of these services has ensured that the beneficiaries have received spiritual support and attendant benefits. This has been confirmed in the stream of letters and telephone calls of support and gratitude received. Our successful financial performance ensures that these services will continue for the foreseeable future.

The degree to which the achievements and performance during the year have benefited wider society

Wider society has benefitted by the beneficiaries receiving spiritual solace and thereby being better adjusted to and happier within their communities.

Financial review

The charity continued to meet all its commitments, held more one day seminars and retreats and supported Celebration Day. Spiritual Education and Enrichment classes are continuing to prove very successful with a significant number of our students from Africa. Our 'virtual Unity approach' continues to prove successful for teaching and services; our Daily Word sessions each day are proving particularly successful.

Overall, our funds movement was a loss of £5,122. However, £899 of this was due to depreciation leaving our cash flow loss as £4,223. £2,938 of this was occasioned by the exceptional cost of securing the services of a professional Data Protection Officer after a potential data breach by our IT provider. There is no evidence that an actual data breach occurred but is also required us to write to most of our clients with a further exceptional cost of several hundred pounds. We also bought an additional laptop at £1,500. So, our cash flow without these items would have been a net gain albeit very small. We had a large legacy of just over £28K and Donations and Gifts rose by over £800. It is the charity's view that our cash flow was acceptable and we have a net cash holding of almost £640K. We remain financially sound.

Policy on reserves

The present level of funding is adequate to support the continuation of the work now in operation for the medium term and the trustees consider the financial position of the Charity to be satisfactory. The general reserve has decreased slightly from £982,287 in 2024 to £987,409 in 2025. Our free unrestricted reserves (i.e. the unrestricted reserve less fixed assets) level decreased to £639,196 (2024: £644,926) as well as actual cash in bank of £639,739 (2024: £47,204). The trustees have reviewed the requirements of the reserve policy and have concluded that three months operating costs of around £40,000 is the minimum reserve that is required. The current reserve of the Charity is above the required level.

Availability and adequacy of assets of each of the funds

The Board of Trustees are satisfied that the Charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

The trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Charity is a company limited by guarantee and governed by its Memorandum and Articles of Association. The governing document is dated 17 February 2004.

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 P R Kleyn
Mr P T Mapletoft
Mr T F Thorpe
Mrs N Sandoval
Mrs R Packwood (appointed 25 March 2025)

The methods used to recruit and appoint new Charity trustees

In an effort to maintain the broad skills mix on the Board, the Chair works with the rest of the Board of Trustees to identify areas of weakness on the board and in the event of particular skills being lost due to retirements. To maintain a pool of prospective trustees, the Board, together with the officers of the Charity, identify individuals that have shown affinity for the work of the Charity. When appropriate, the Board approaches them and may appoint them to the Board of Trustees, subject to the approval by the membership.

None of the trustees have 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.

The Charity's organisational structure

The Charity is organised so that trustees meet regularly to manage its affairs. The director of Silent Unity manages the day to day administration of the Charity, the work of Silent Unity and the educational seminars and retreats. The remaining staff are employed at the Maidenhead centre, assisting with the administration of the Charity as appropriate.

We are also grateful to volunteer visitors who provide assistance to the administrators.

New trustees attend an induction and training meeting organised by the secretary of the trustees.

Statement of trustees' responsibilities

The trustees, who are also the directors of Unity School of Christianity of Great Britain 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).

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



.....
Mr P R Kleyn
Trustee
Dated: 15/10/25

UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

I report to the trustees on my examination of the financial statements of Unity School of Christianity of Great Britain (the Charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the Charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

Independent examiner's statement

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

1 accounting records were not kept in respect of the Charity as required by section 386 of the Companies Act 2006.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Paul Fagan FCCA
for and on behalf of Craufurd Hale Audit Services Limited
C/O Craufurd Hale Group
Ground Floor, Arena Court
Crown Lane
MAIDENHEAD
SL6 8QZ

Dated: 20.10.2025

UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Income from:					
Donations and legacies	3	97,388	-	97,388	96,284
Charitable activities	4	27,662	-	27,662	31,096
Investments	5	12,687	-	12,687	9,790
Total income		137,737	-	137,737	137,170
Expenditure on:					
Raising funds	6	17,671	-	17,671	16,981
Charitable activities	7	125,188	-	125,188	120,911
Total resources expended		142,859	-	142,859	137,892
Net movement in funds		(5,122)	-	(5,122)	(722)
Fund balances at 1 April 2024		987,409	1,431	988,840	989,562
Fund balances at 31 March 2025		982,287	1,431	983,718	988,840

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

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.

UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	13		343,091		342,483
Current assets					
Stocks	14	1,422		1,422	
Debtors	15	6,989		6,680	
Cash at bank and in hand		639,739		647,204	
		648,150		655,306	
Creditors: amounts falling due within one year	16	(7,519)		(8,944)	
Net current assets			640,631		646,362
Total assets less current liabilities			983,722		988,845
Income funds					
Restricted funds	18		1,431		1,431
Unrestricted funds					
General unrestricted funds		902,222		907,344	
Revaluation reserve		80,065		80,065	
			982,287		987,409
			983,718		988,840

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

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

The members have not required the company to obtain an audit of its financial statements 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 15th October 2025

.....

Mr P R Kleyn
Trustee

Company Registration No. 00438960

1 Accounting policies

Charity information

Unity School of Christianity of Great Britain is a private company limited by guarantee. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The charity is incorporated in England and Wales. The registered office is Unit 10, Lake End Court, Taplow Road, TAPLOW, SL6 0JQ.

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's Memorandum and 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).

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 applying FRS 102 Update Bulletin 1 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 investment properties at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

In preparing the financial statements, the trustees have considered the ability of the charity to continue as a going concern and are actively monitoring the financial condition, liquidity and charitable operations to inform their decisions.

The charity made a deficit the year ended 31 March 2025 of £5,122 (2024: £722) and at the balance sheet date had net current assets of £640,631 (2024: £646,362) and net assets of £983,722 (2024: £988,845).

The trustees have reviewed the latest financial information and prepared cash flow forecasts identifying all known contractual cash commitments for a period including the twelve months from the date of approval of the financial statements and compared this to current cash holdings. Cash at bank at the balance sheet date was £639,739 (2024: £647,204) which is more than adequate to cover the charity's expenditure over the next 12 months.

Donations and SU Gifts continue to be unpredictable. As stated above the charity has sufficient cash reserves to continue in the foreseeable future.

Based on the above, the trustees have concluded that there are no material uncertainties that lead to significant doubt upon the charity's ability to continue as a going concern and therefore the trustees believe that it remains appropriate to prepare the financial statements on the going concern basis.

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. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in note 18.

1 Accounting policies **(Continued)**

1.4 Incoming resources

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.

1.5 Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be reliably measured. Expenditure is classified under the following activity headings:

- cost of raising funds including all expenditure incurred by the charity to raise funds for its charitable purpose.
- Expenditure on charitable activities includes all costs incurred by the charity in furthering its charitable aim, including support costs and costs relating to the governance of the charity.

All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examiners fees and costs linked to the strategic management of the charity.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Support costs are those functions that assist the work of the Charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which supports the Charity's activities. These costs have been allocated to charitable activities.

1.6 Tangible fixed assets

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

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

Land and buildings	No depreciation
Fixtures, fittings & equipment	25% SL

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1 Accounting policies **(Continued)**

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents represents cash in hand and deposits held at call with banks.

1.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualifies as basic financial instruments. Basic financial instruments are recognised at transaction price.

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction price including transaction costs.

Basic financial liabilities

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement value after allowing for any trade discounts due.

Derecognition of financial liabilities

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

1.11 Taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applied towards the charitable objects of the charity and for no other purpose. VAT is not recoverable by the charity and is therefore not included in the relevant cost in the Statement of Financial Activities.

1.12 Retirement benefits

The Charity contributes to a defined contribution scheme. Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1 Accounting policies **(Continued)**

1.13 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.14 Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by the unpaid volunteers.

1.15 Winding up or dissolution of the charity

If upon winding up or dissolution of the Charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objectives to the Charity.

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.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Donations and gifts	69,142	-	69,142	68,330
Legacies receivable	28,246	-	28,246	27,954
	97,388	-	97,388	96,284
For the year ended 31 March 2024	96,284	-		96,284
Donations and gifts				
Silent Unity gifts	28,917	-	28,917	31,459
Direct donations	27,661	-	27,661	25,481
Giftaid claims	9,684	-	9,684	9,328
Other donations	2,880	-	2,880	2,062
	69,142	-	69,142	68,330

4 Charitable activities

	Publications	Retreat income	Education and ministerial	Total	Total
	2025	2025	2025	2025	2024
	£	£	£	£	£
Primary purpose and ancillary trading income	19,623	4,837	3,202	27,662	31,096
Analysis by fund					
Unrestricted funds	19,623	4,837	3,202	27,662	31,096
Restricted funds	-	-	-	-	-
	19,623	4,837	3,202	27,662	31,096
For the year ended 31 March 2024					
Unrestricted funds	20,574	7,554	2,968		31,096
Restricted funds	-	-	-		-
	20,574	7,554	2,968		31,096

5 Investments

	Unrestricted funds	Restricted funds	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Rental income	880	-	880	-
Interest receivable	11,807	-	11,807	9,790
	12,687	-	12,687	9,790
For the year ended 31 March 2024	9,790	-		9,790

6 Raising funds

	Unrestricted funds	Restricted funds	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Fundraising and publicity				
Advertising	419	-	419	-
Publication costs	13,536	-	13,536	10,659
Retreat costs	3,716	-	3,716	6,298
Property rental expenses	-	-	-	24
	17,671	-	17,671	16,981
For the year ended 31 March 2024				
Publication costs	10,659	-		10,659
Retreat costs	6,298	-		6,298
Property rental expenses	24	-		24
	16,981	-		16,981

7 Charitable activities

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Staff costs (see note 11)	46,687	-	46,687	46,708
Ministerial and education cost	1,694	-	1,694	588
Tithes and love offerings	2,601	-	2,601	3,200
Other activities costs	2,953	-	2,953	3,692
	53,935	-	53,935	54,188
Share of support costs (see note 8)	69,813	-	69,813	65,283
Share of governance costs (see note 8)	1,440	-	1,440	1,440
	125,188	-	125,188	120,911

8 Support costs

	Support costs £	Governance costs £	2025 £	2024 £
Staff costs (see note 11)	22,229	-	22,229	22,133
Operating lease charges	6,094	-	6,094	634
Rates and water charges	3,952	-	3,952	3,460
Light, heat and power	1,923	-	1,923	2,075
Premises repairs, renewals and maintenace	956	-	956	368
Property insurance	2,178	-	2,178	2,084
Telephone, fax and internet	4,737	-	4,737	4,660
Postage	6,697	-	6,697	5,488
Stationery and printing	916	-	916	3,295
Equipment expenses	4,506	-	4,506	903
Hire of equipment	-	-	-	2,232
IT services support	1,394	-	1,394	5,386
Sundry expenses	1,016	-	1,016	1,051
Accounting services	8,699	-	8,699	7,837
Office supplies	1,548	-	1,548	1,014
Bank charges	2,069	-	2,069	2,150
Depreciation & amortisation	899	-	899	513
Independent examiner's fee	-	1,440	1,440	1,440
	69,813	1,440	71,253	66,723

All support and governance costs are allocated to charitable activities.

9 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	899	513

10 Trustees

None of the trustees received any remuneration or benefits from the Charity during the year.

Kimerie Mapletoft, Chief Executive, is married to Paul Mapletoft, a trustee of the Charity. Kimerie received a salary set by the Board to act as an employee of the Charity. Paul Mapletoft abstained from any Board decision relating to her employment and remuneration.

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	5	5

Employment costs	2025 £	2024 £
Wages and salaries	67,287	67,218
Other pension costs	1,629	1,623
	68,916	68,841

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

Staff costs have been allocated as follows:

	2025 £	2024 £
Charitable activities (note 7)	46,687	46,708
Support costs (note 8)	22,229	22,133
	68,916	68,841

12 Taxation

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

13 Tangible fixed assets

	Land and buildings	Fixtures, fittings & equipment	Total
	£	£	£
Cost			
At 1 April 2024	340,000	24,605	364,605
Additions	-	1,507	1,507
At 31 March 2025	340,000	26,112	366,112
Depreciation and impairment			
At 1 April 2024	-	22,122	22,122
Depreciation charged in the year	-	899	899
At 31 March 2025	-	23,021	23,021
Carrying amount			
At 31 March 2025	340,000	3,091	343,091
At 31 March 2024	340,000	2,483	342,483

14 Stocks

	2025	2024
	£	£
Finished goods and goods for resale	1,422	1,422

15 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	-	97
Prepayments and accrued income	6,989	6,583
	6,989	6,680

16 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	5,379	7,020
Other creditors	700	484
Accruals and deferred income	1,440	1,440
	7,519	8,944

17 Retirement benefit schemes

Defined contribution schemes	2025	2024
	£	£
Charge to profit or loss in respect of defined contribution schemes	1,629	1,623

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

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	At 31 March 2025
	£	£
	1,431	1,431

Previous year:

	At 1 April 2023	At 31 March 2024
	£	£
	1,431	1,431

19 Unrestricted funds

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

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
General funds	907,344	137,737	(142,859)	902,222
Revaluation reserve	80,065	-	-	80,065

19 Unrestricted funds (Continued)

Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	908,066	137,170	(137,892)	907,344
Revaluation reserve	80,065	-	-	80,065

20 Funds movement summary

		Movement in funds			
	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	Gains and losses	Balance at 31 March 2025
	£	£	£	£	£	£
Unrestricted funds						
Unrestricted revenue funds	907,344	137,737	(142,859)	-	-	902,222
Unrestricted revaluation reserve	80,065	-	-	-	-	80,065
Total unrestricted funds	987,409	137,737	(142,859)	-	-	982,287
Restricted funds						
David Davenport Memorial Fund	1,431	-	-	-	-	1,431
Total restricted funds	1,431	-	-	-	-	1,431
Total Charity funds	988,840	137,737	(142,859)	-	-	983,718

21 Legacies

Legacy income is recognised in the financial statements when receipt is both probable and the amount can be measured reliably.

As at 31 March 2025, the charity had been notified of a legacy. This legacy has not been recognised in the financial statements as the recognition criteria under FRS 102 and the Charities SORP have not been met. This was due to the trustees being unable to reliably estimate the amount. Whilst the value of the legacy could not be determined as at 31 March 2025 with certainty, following receipt on 22 May 2025, the amount received was £31,260.

22 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Fund balances at 31 March 2025 are represented by:				
Tangible assets	343,091	-	343,091	342,483
Current assets	639,200	1,431	640,631	646,362
	982,291	1,431	983,722	988,845

Unrestricted funds

Unrestricted revenue funds: these funds are held for meeting the objectives of the charity, and to provide reserves for future activities. Subject to charity legislation the funds are free from restriction on their use.

Unrestricted revaluation reserve: this fund represents the unrestricted surplus arising on the revaluation of the charity's assets.

Restricted funds

David Davenport Memorial Fund: The David Davenport fund represents money provided for educational purposes.

23 Operating lease commitments

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

	2025 £	2024 £
Within one year	2,658	2,658
Between two and five years	11,077	13,735
	13,735	16,393

24 Related party transactions

The Chief Executive of the charity is considered to be key management personnel and was paid £25,926 (2024: £24,971) as gross salary and pension.

Trustees and their immediate family made a total donation of £5,770 (2024: £6,928) to the Charity. There were no other related party transactions.

UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

England & Wales - Charity number 235411

Accounts

Charity Registration No. 235411

Company Registration No. 00438960 (England and Wales)

UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

(A company limited by guarantee)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr P R Kleyn Mr P T Mapletoft Mr T F Thorpe Mrs N Sandoval
Charity number	235411
Company number	00438960
Principal address	Unit 10, Lake End Court Taplow Road TAPLOW SL6 0JQ
Registered office	Unit 10, Lake End Court Taplow Road TAPLOW SL6 0JQ
Independent examiner	Craufurd Hale Audit Services Limited C/O Craufurd Hale Group Ground Floor, Arena Court Crown Lane MAIDENHEAD SL6 8QZ
Bankers	HSBC Bank Plc 35 High Street MAIDENHEAD SL6 1JQ

UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

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UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Memorandum and 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).

Objectives and activities

The Charity's objects and its principal activity continued to be that of an educational institution devoted to teaching the principles of Christianity and the application of those principles to everyday life and affairs.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake. The Trustees ensure that the activities undertaken are in line with the charitable objectives of Unity School of Christianity, and in doing so are satisfied that Unity School of Christianity's activities meet the requirements on demonstrating public benefit. The activities continue to be:

- Provision of Silent Unity prayer line
- The conduct of meetings/services
- The production and distribution of the Daily Word
- Teaching
- Retreats
- The distribution of booklets and books related to the Charity's purpose

Achievements and performance

The Charity has continued the provision of the Silent Unity prayer support line, distributed the Daily Word and undertaken retreats and teaching sessions.

Fundraising activities during the year

The Charity relies on ongoing donations from its donors, whose support is valued, and other activities outlined above. The Charity organises retreats and produces the Daily Word publication to raise funds.

The difference the Charity's performance during the year has made to the beneficiaries of the Charity

The beneficiaries of the Charity are those members of the public that attend and/or use the various spiritual functions listed in the activities above. The Charity's continued successful provision of these services has ensured that the beneficiaries have received spiritual support and attendant benefits. This has been confirmed in the stream of letters and telephone calls of support and gratitude received. Our successful financial performance ensures that these services will continue for the foreseeable future.

The degree to which the achievements and performance during the year have benefited wider society

Wider society has benefitted by the beneficiaries receiving spiritual solace and thereby being better adjusted to and happier within their communities.

Financial review

The charity continued to meet all its commitments, held more one day seminars and retreats and supported Celebration Day. One of our Trustees, Paul Mapletoft, was ordained as a minister and our CEO, Kimerie Mapletoft, mentored other ministerial candidates. Spiritual Education and Enrichment classes are continuing to prove very successful with an increasing number of our congregants with significant attendance from Africa. Our 'virtual Unity approach' is proving successful for teaching and services; our Daily Word sessions each day are proving particularly successful.

Overall, our costs rose by £3,268 which, at less than 2.5%, is reasonable. We had a large legacy of £28K but Silent Unity gifts dropped slightly again this year. However, we still have an historically healthy fund balance of almost £989K. We remain financially comfortable.

Policy on reserves

The present level of funding is adequate to support the continuation of the work now in operation for the medium term and the trustees consider the financial position of the Charity to be satisfactory. The general reserve has decreased slightly from £988,409 in 2023 to £987,805 in 2024. Our free unrestricted reserves (i.e. the unrestricted reserve less fixed assets) level decreased to £644,926 (2023: £647,237) as well as actual cash in bank of £647,204 (2023: £643,493). The trustees have reviewed the requirements of the reserve policy and have concluded that three months operating costs of around £40,000 is the minimum reserve that is required. The current reserve of the Charity is above the required level.

Availability and adequacy of assets of each of the funds

The Board of Trustees are satisfied that the Charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

The trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Charity is a company limited by guarantee and governed by its Memorandum and Articles of Association. The governing document is dated 17 February 2004.

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 P R Kleyn
Mr P T Mapletoft
Mr A M Price (Resigned 1 March 2024)
Mr T F Thorpe
Mrs N Sandoval

The methods used to recruit and appoint new Charity trustees

In an effort to maintain the broad skills mix on the Board, the Chair works with the rest of the Board of Trustees to identify areas of weakness on the board and in the event of particular skills being lost due to retirements. To maintain a pool of prospective trustees, the Board, together with the officers of the Charity, identify individuals that have shown affinity for the work of the Charity. When appropriate, the Board approaches them and may appoint them to the Board of Trustees, subject to the approval by the membership.

None of the trustees have 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.

The Charity's organisational structure

The Charity is organised so that trustees meet regularly to manage its affairs. The director of Silent Unity manages the day to day administration of the Charity, the work of Silent Unity and the educational seminars and retreats. The remaining staff are employed at the Maidenhead centre, assisting with the administration of the Charity as appropriate.

We are also grateful to volunteer visitors who provide assistance to the administrators.

New trustees attend an induction and training meeting organised by the secretary of the trustees.

Statement of trustees' responsibilities

The trustees, who are also the directors of Unity School of Christianity of Great Britain 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.

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

.....

Mr P R Kleyn
Trustee
Dated: 29/10/24

UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

I report to the trustees on my examination of the financial statements of Unity School of Christianity of Great Britain (the Charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

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

Independent examiner's statement

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

1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Paul Fagan FCCA
for and on behalf of Craufurd Hale Audit Services Limited
C/O Craufurd Hale Group
Ground Floor, Arena Court
Crown Lane
MAIDENHEAD
SL6 8QZ

Dated: 30.10.2024

UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Income from:					
Donations and legacies	3	96,284	-	96,284	76,183
Charitable activities	4	31,096	-	31,096	30,250
Investments	5	9,790	-	9,790	2,608
Total income		137,170	-	137,170	109,041
Expenditure on:					
Raising funds	6	16,981	-	16,981	16,902
Charitable activities	7	120,911	-	120,911	117,722
Total resources expended		137,892	-	137,892	134,624
Net movement in funds		(722)	-	(722)	(25,583)
Fund balances at 1 April 2023		988,131	1,431	989,562	1,015,145
Fund balances at 31 March 2024		987,409	1,431	988,840	989,562

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

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.

UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	13		342,483		340,894
Current assets					
Stocks	14	1,422		1,631	
Debtors	15	6,680		7,647	
Cash at bank and in hand		647,204		643,493	
		655,306		652,771	
Creditors: amounts falling due within one year	16	(8,944)		(4,103)	
Net current assets			646,362		648,668
Total assets less current liabilities			988,845		989,562
Income funds					
Restricted funds	18		1,431		1,431
Unrestricted funds					
General unrestricted funds		907,344		908,066	
Revaluation reserve		80,065		80,065	
			987,409		988,131
			988,840		989,562

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

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 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 29/10/24

.....

Mr P R Kleyn
Trustee

Company Registration No. 00438960

1 Accounting policies

Charity information

Unity School of Christianity of Great Britain is a private company limited by guarantee. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The charity is incorporated in England and Wales. The registered office is Unit 10, Lake End Court, Taplow Road, TAPLOW, SL6 0JQ.

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's Memorandum and 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).

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 applying FRS 102 Update Bulletin 1 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 investment properties at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

In preparing the financial statements, the trustees have considered the ability of the charity to continue as a going concern and are actively monitoring the financial condition, liquidity and charitable operations to inform their decisions.

The charity made a deficit the year ended 31 March 2024 of £722 (2023: £25,583) and at the balance sheet date had net current assets of £646,362 (2023: £648,668) and net assets of £988,845 (2023: £989,562).

The trustees have reviewed the latest financial information and prepared cash flow forecasts identifying all known contractual cash commitments for a period including the twelve months from the date of approval of the financial statements and compared this to current cash holdings. Cash at bank at the balance sheet date was £647,204 (2023: £643,493) which is more than adequate to cover the charity's expenditure over the next 12 months.

Donations and SU Gifts continue to be unpredictable. As stated above the charity has sufficient cash reserves to continue in the foreseeable future.

Based on the above, the trustees have concluded that there are no material uncertainties that lead to significant doubt upon the charity's ability to continue as a going concern and therefore the trustees believe that it remains appropriate to prepare the financial statements on the going concern basis.

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. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in note 18.

1 Accounting policies **(Continued)**

1.4 Incoming resources

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.

1.5 Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be reliably measured. Expenditure is classified under the following activity headings:

- cost of raising funds including all expenditure incurred by the charity to raise funds for its charitable purpose.
- Expenditure on charitable activities includes all costs incurred by the charity in furthering its charitable aim, including support costs and costs relating to the governance of the charity.

All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examiners fees and costs linked to the strategic management of the charity.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Support costs are those functions that assist the work of the Charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which supports the Charity's activities. These costs have been allocated to charitable activities.

1.6 Tangible fixed assets

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

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

Land and buildings	No depreciation
Fixtures, fittings & equipment	25% SL

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1 Accounting policies **(Continued)**

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents represents cash in hand and deposits held at call with banks.

1.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualifies as basic financial instruments. Basic financial instruments are recognised at transaction price.

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction price including transaction costs.

Basic financial liabilities

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement value after allowing for any trade discounts due.

Derecognition of financial liabilities

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

1.11 Taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applied towards the charitable objects of the charity and for no other purpose. VAT is not recoverable by the charity and is therefore not included in the relevant cost in the Statement of Financial Activities.

1.12 Retirement benefits

The Charity contributes to a defined contribution scheme. Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1 Accounting policies **(Continued)**

1.13 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.14 Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by the unpaid volunteers.

1.15 Winding up or dissolution of the charity

If upon winding up or dissolution of the Charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objectives to the Charity.

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.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Donations and gifts	68,330	-	68,330	70,183
Legacies receivable	27,954	-	27,954	6,000
	96,284	-	96,284	76,183
For the year ended 31 March 2023	75,773	410		76,183
Donations and gifts				
Silent Unity gifts	31,459	-	31,459	32,516
Direct donations	25,481	-	25,481	25,493
Giftaid claims	9,328	-	9,328	9,725
Other donations	2,062	-	2,062	2,449
	68,330	-	68,330	70,183

4 Charitable activities

	Publications	Retreat income	Education and ministerial	Total	Total
	2024	2024	2024	2024	2023
	£	£	£	£	£
Primary purpose and ancillary trading income	20,574	7,554	2,968	31,096	30,250
Analysis by fund					
Unrestricted funds	20,574	7,554	2,968	31,096	30,250
Restricted funds	-	-	-	-	-
	20,574	7,554	2,968	31,096	30,250
For the year ended 31 March 2023					
Unrestricted funds	21,611	5,726	2,913		30,250
Restricted funds	-	-	-		-
	21,611	5,726	2,913		30,250

5 Investments

	Unrestricted funds	Restricted funds	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Interest receivable	9,790	-	9,790	2,608
For the year ended 31 March 2023	2,608	-		2,608

6 Raising funds

	Unrestricted funds	Restricted funds	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Publication costs	10,659	-	10,659	13,062
Retreat costs	6,298	-	6,298	3,840
Property rental expenses	24	-	24	-
	16,981	-	16,981	16,902
For the year ended 31 March 2023				
Publication costs	13,062	-		13,062
Retreat costs	3,840	-		3,840
Property rental expenses	-	-		-
	16,902	-		16,902

7 Charitable activities

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Staff costs (see note 11)	46,708	-	46,708	45,887
Ministerial and education cost	588	-	588	699
Tithes and love offerings	3,200	-	3,200	5,541
Other activities costs	3,692	-	3,692	2,281
Donations made	-	-	-	410
	54,188	-	54,188	54,818
Share of support costs (see note 8)	65,283	-	65,283	61,704
Share of governance costs (see note 8)	1,440	-	1,440	1,200
	120,911	-	120,911	117,722
Analysis by fund				
Unrestricted funds	120,911	-	120,911	117,312
Restricted funds	-	-	-	410
For the year ended 31 March 2023				
Unrestricted funds	117,312	-		117,312
Restricted funds	410	-		410
	117,722	-		117,722

8 Support costs

	Support costs	Governance costs	2024	2023
	£	£	£	£
Staff costs (see note 11)	22,133	-	22,133	21,223
Operating lease charges	634	-	634	1,494
Rates and water charges	3,460	-	3,460	3,190
Light, heat and power	2,075	-	2,075	2,289
Premises repairs, renewals and maintenace	368	-	368	1,320
Property insurance	2,084	-	2,084	1,943
Telephone, fax and internet	4,660	-	4,660	3,258
Postage	5,488	-	5,488	5,844
Stationery and printing	3,295	-	3,295	1,529
Equipment expenses	903	-	903	636
Hire of equipment	2,232	-	2,232	2,280
IT services support	5,386	-	5,386	4,785
Sundry expenses	1,050	-	1,050	788
Accounting services	7,837	-	7,837	7,140
Office supplies	1,014	-	1,014	1,469
Bank charges	2,151	-	2,151	2,047
Depreciation & amortisation	513	-	513	469
Independent examiner's fee	-	1,440	1,440	1,200
	65,283	1,440	66,723	62,904

All support and governance costs are allocated to charitable activities.

9 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	513	469

10 Trustees

None of the trustees received any remuneration or benefits from the Charity during the year.

Kimerie Mapletoft, Chief Executive, is married to Paul Mapletoft, a trustee of the Charity. Kimerie received a salary set by the Board to act as an employee of the Charity. Paul Mapletoft abstained from any Board decision relating to her employment and remuneration.

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	5	5

Employment costs	2024 £	2023 £
Wages and salaries	67,218	65,475
Other pension costs	1,623	1,635
	68,841	67,110

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

Staff costs have been allocated as follows:

	2024 £	2023 £
Charitable activities (note 7)	46,708	45,887
Support costs (note 8)	22,133	21,223
	68,841	67,110

12 Taxation

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

13 Tangible fixed assets

	Land and buildings	Fixtures, fittings & equipment	Total
	£	£	£
Cost			
At 1 April 2023	340,000	22,503	362,503
Additions	-	2,102	2,102
At 31 March 2024	340,000	24,605	364,605
Depreciation and impairment			
At 1 April 2023	-	21,609	21,609
Depreciation charged in the year	-	513	513
At 31 March 2024	-	22,122	22,122
Carrying amount			
At 31 March 2024	340,000	2,483	342,483
At 31 March 2023	340,000	894	340,894

14 Stocks

	2024	2023
	£	£
Finished goods and goods for resale	1,422	1,631

15 Debtors

	2024	2023
Amounts falling due within one year:	£	£
Trade debtors	97	156
Prepayments and accrued income	6,583	7,491
	6,680	7,647

16 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	7,020	2,704
Other creditors	484	355
Accruals and deferred income	1,440	1,044
	8,944	4,103

17 Retirement benefit schemes

	2024	2023
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	1,623	1,635

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

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
	1,431	-	-	1,431

Previous year:	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
	1,431	410	(410)	1,431

19 Unrestricted funds

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

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	988,131	137,170	(137,892)	987,409

19 Unrestricted funds (Continued)

Previous year:	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
General funds	1,013,714	108,631	(134,214)	988,131

20 Funds movement summary

		Movement in funds			
	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Gains and losses	Balance at 31 March 2024
	£	£	£	£	£	£
Unrestricted funds						
Unrestricted revenue funds	908,066	137,170	(137,892)	-	-	907,344
Unrestricted revaluation reserve	80,065	-	-	-	-	80,065
Total unrestricted funds	988,131	137,170	(137,892)	-	-	987,409
Restricted funds						
David Davenport Memorial Fund	1,431	-	-	-	-	1,431
Total restricted funds	1,431	-	-	-	-	1,431
Total Charity funds	989,562	137,170	(137,892)	-	-	988,840

21 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024	Total 2023
	£	£	£	£
Fund balances at 31 March 2024 are represented by:				
Tangible assets	342,483	-	342,483	340,894
Current assets	644,931	1,431	646,362	648,668
	987,414	1,431	988,845	989,562

Unrestricted funds

Unrestricted revenue funds: these funds are held for meeting the objectives of the charity, and to provide reserves for future activities. Subject to charity legislation the funds are free from restriction on their use.

Unrestricted revaluation reserve: this fund represents the unrestricted surplus arising on the revaluation of the charity's assets.

Restricted funds

David Davenport Memorial Fund: The David Davenport fund represents money provided for educational purposes.

22 Operating lease commitments

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

	2024	2023
	£	£
Within one year	2,658	-
Between two and five years	13,735	-
	16,393	-

23 Related party transactions

The Chief Executive of the charity is considered to be key management personnel and was paid £24,971 (2023: £24,888) as gross salary and pension.

Trustees and their immediate family made a total donation of £6,928 (2023: £6,111) to the Charity. There were no other related party transactions.

UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

England & Wales - Charity number 235411

Accounts

Charity Registration No. 235411

Company Registration No. 00438960 (England and Wales)

UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

(A company limited by guarantee)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr P R Kleyn Mr P T Mapletoft Mr A M Price Mr T F Thorpe Mrs N Sandoval (appointed 9 December 2022)
Charity number	235411
Company number	00438960
Principal address	Unit 10, Lake End Court Taplow Road TAPLOW SL6 0JQ
Registered office	Unit 10, Lake End Court Taplow Road TAPLOW SL6 0JQ
Independent examiner	Craufurd Hale Audit Services Limited C/O Craufurd Hale Group Ground Floor, Arena Court Crown Lane MAIDENHEAD SL6 8QZ
Bankers	HSBC Bank Plc 35 High Street MAIDENHEAD SL6 1JQ

UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

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UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their 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 Memorandum and 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).

Objectives and activities

The Charity's objects and its principal activity continued to be that of an educational institution devoted to teaching the principles of Christianity and the application of those principles to everyday life and affairs.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake. The Trustees ensure that the activities undertaken are in line with the charitable objectives of Unity School of Christianity, and in doing so are satisfied that Unity School of Christianity's activities meet the requirements on demonstrating public benefit. The activities continue to be:

- Provision of Silent Unity prayer line
- The conduct of meetings/services
- The production and distribution of the Daily Word
- Teaching
- Retreats
- The distribution of booklets and books related to the Charity's purpose

Achievements and performance

The Charity has continued the provision of the Silent Unity prayer support line, distributed the Daily Word and undertaken retreats and teaching sessions.

Fundraising activities during the year

The Charity relies on ongoing donations from its donors, whose support is valued, and other activities outlined above. The Charity organises retreats and produces the Daily Word publication to raise funds.

The difference the Charity's performance during the year has made to the beneficiaries of the Charity

The beneficiaries of the Charity are those members of the public that attend and/or use the various spiritual functions listed in the activities above. The Charity's continued successful provision of these services has ensured that the beneficiaries have received spiritual support and attendant benefits. This has been confirmed in the stream of letters and telephone calls of support and gratitude received. Our successful financial performance ensures that these services will continue for the foreseeable future.

The degree to which the achievements and performance during the year have benefited wider society

Wider society has benefitted by the beneficiaries receiving spiritual solace and thereby being better adjusted to and happier within their communities.

Financial review

The charity continued to meet all its commitments, held more one day seminars and has fully restored in-person retreats post the pandemic. Spiritual Education and Enrichment classes are continuing to prove very successful with an increasing number of our congregants.

Overall, our costs rose by almost £5K largely due to giving our staff a well earned pay rise. We had a small legacy of £6K but Silent Unity gifts dropped. This latter figure has been historically inconsistent but may also be reflecting the ageing of our donor base and the wider economic environment. However, we still have an historically healthy fund balance of almost £1M.

Policy on reserves

The present level of funding is adequate to support the continuation of the work now in operation for the medium term and the trustees consider the financial position of the Charity to be satisfactory. The general reserve however decreased from £1,013,714 in 2022 to £988,131 in 2023. Our free unrestricted reserves (i.e. the unrestricted reserve less fixed assets) level decreased to £647,237 (2022: £672,927) as well as actual cash in bank of £643,493 (2022: £671,562). The trustees have reviewed the requirements of the reserve policy and have concluded that three months operating costs of around £40,000 is the minimum reserve that is required. The current reserve of the Charity is above the required level.

Availability and adequacy of assets of each of the funds

The Board of Trustees are satisfied that the Charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

The trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Charity is a company limited by guarantee and governed by its Memorandum and Articles of Association. The governing document is dated 17 February 2004.

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 P R Kleyn
Mr P T Mapletoft
Mr A M Price
Mr T F Thorpe
Mrs N Sandoval (appointed 9 December 2022)

The methods used to recruit and appoint new Charity trustees

In an effort to maintain the broad skills mix on the Board, the Chair works with the rest of the Board of Trustees to identify areas of weakness on the board and in the event of particular skills being lost due to retirements. To maintain a pool of prospective trustees, the Board, together with the officers of the Charity, identify individuals that have shown affinity for the work of the Charity. When appropriate, the Board approaches them and may appoint them to the Board of Trustees, subject to the approval by the membership.

None of the trustees have 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.

The Charity's organisational structure

The Charity is organised so that trustees meet regularly to manage its affairs. The director of Silent Unity manages the day to day administration of the Charity, the work of Silent Unity and the educational seminars and retreats. The remaining staff are employed at the Maidenhead centre, assisting with the administration of the Charity as appropriate.

We are also grateful to volunteer visitors who provide assistance to the administrators.

New trustees attend an induction and training meeting organised by the secretary of the trustees.

Statement of trustees' responsibilities

The trustees, who are also the directors of Unity School of Christianity of Great Britain 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.

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

.....

Mr P R Kleyn
Trustee
Dated: 26.7.23

UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

I report to the trustees on my examination of the financial statements of Unity School of Christianity of Great Britain (the Charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

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

Independent examiner's statement

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

1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Paul Fagan FCCA
for and on behalf of Craufurd Hale Audit Services Limited
C/O Craufurd Hale Group
Ground Floor, Arena Court
Crown Lane
MAIDENHEAD
SL6 8QZ

Dated: 27 July 2023

UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

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 £	Total 2022 £
Income from:					
Donations and legacies	3	75,773	410	76,183	136,310
Charitable activities	4	30,250	-	30,250	31,309
Investments	5	2,608	-	2,608	990
Total income		108,631	410	109,041	168,609
Expenditure on:					
Raising funds	6	16,902	-	16,902	21,378
Charitable activities	7	117,312	410	117,722	108,505
Total resources expended		134,214	410	134,624	129,883
Net movement in funds		(25,583)	-	(25,583)	38,726
Fund balances at 1 April 2022		1,013,714	1,431	1,015,145	976,419
Fund balances at 31 March 2023		988,131	1,431	989,562	1,015,145

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.

UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	12		340,894		340,787
Current assets					
Stocks	13	1,631		2,023	
Debtors	14	7,647		6,992	
Cash at bank and in hand		643,493		671,562	
		652,771		680,577	
Creditors: amounts falling due within one year	15	(4,103)		(6,219)	
Net current assets			648,668		674,358
Total assets less current liabilities			989,562		1,015,145
Income funds					
Restricted funds			1,431		1,431
Unrestricted funds					
General unrestricted funds		908,066		933,649	
Revaluation reserve		80,065		80,065	
			988,131		1,013,714
			989,562		1,015,145

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.

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 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 26/7/23

.....

Mr P R Kleyn
Trustee

Company Registration No. 00438960

1 Accounting policies

Charity information

Unity School of Christianity of Great Britain is a private company limited by guarantee. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The charity is incorporated in England and Wales. The registered office is Unit 10, Lake End Court, Taplow Road, TAPLOW, SL6 0JQ.

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's Memorandum and 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).

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 applying FRS 102 Update Bulletin 1 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 investment properties at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

In preparing the financial statements, the trustees have considered the ability of the charity to continue as a going concern and are actively monitoring the financial condition, liquidity and charitable operations to inform their decisions.

The charity made a deficit the year ended 31 March 2023 of £25,583 (2022: surplus of £38,726) and at the balance sheet date had net current assets of £648,668 (2022: £674,358) and net assets of £989,562 (2022: £1,015,145).

The trustees have reviewed the latest financial information and prepared cash flow forecasts identifying all known contractual cash commitments for a period including the twelve months from the date of approval of the financial statements and compared this to current cash holdings. Cash at bank at the balance sheet date was £643,493 (2022: £671,562) which is more than adequate to cover the charity's expenditure over the next 12 months.

Donations and SU Gifts continue to be unpredictable. As stated above the charity has sufficient cash reserves to continue in the foreseeable future.

Based on the above, the trustees have concluded that there are no material uncertainties that lead to significant doubt upon the charity's ability to continue as a going concern and therefore the trustees believe that it remains appropriate to prepare the financial statements on the going concern basis.

1.3 Charitable funds

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

1 Accounting policies **(Continued)**

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. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in note 18.

1.4 Incoming resources

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.

1.5 Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be reliably measured. Expenditure is classified under the following activity headings:

- cost of raising funds including all expenditure incurred by the charity to raise funds for its charitable purpose.
- Expenditure on charitable activities includes all costs incurred by the charity in furthering its charitable aim, including support costs and costs relating to the governance of the charity.

All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examiners fees and costs linked to the strategic management of the charity.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Support costs are those functions that assist the work of the Charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which supports the Charity's activities. These costs have been allocated to charitable activities.

1.6 Tangible fixed assets

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

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

Land and buildings	No depreciation
Fixtures, fittings & equipment	25% SL

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1 **Accounting policies** **(Continued)**

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents represents cash in hand and deposits held at call with banks.

1.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualifies as basic financial instruments. Basic financial instruments are recognised at transaction price.

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction price including transaction costs.

Basic financial liabilities

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement value after allowing for any trade discounts due.

Derecognition of financial liabilities

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

1.11 Taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applied towards the charitable objects of the charity and for no other purpose. VAT is not recoverable by the charity and is therefore not included in the relevant cost in the Statement of Financial Activities.

1.12 Retirement benefits

The Charity contributes to a defined contribution scheme. Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1 Accounting policies **(Continued)**

1.13 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.14 Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by the unpaid volunteers.

1.15 Winding up or dissolution of the charity

If upon winding up or dissolution of the Charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objectives to the Charity.

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.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Donations and gifts	69,773	410	70,183	88,785
Legacies receivable	6,000	-	6,000	47,525
	75,773	410	76,183	136,310
For the year ended 31 March 2022	136,310	-		136,310
Donations and gifts				
Silent Unity gifts	32,516	-	32,516	47,285
Direct donations	25,083	410	25,493	25,704
Giftaid claims	9,725	-	9,725	13,332
Other donations	2,449	-	2,449	2,464
	69,773	410	70,183	88,785

4 Charitable activities

	Publications	Retreat income	Education and ministerial	Total	Total
	2023	2023	2023	2023	2022
	£	£	£	£	£
Primary purpose and ancillary trading income	21,611	5,726	2,913	30,250	31,309
Analysis by fund					
Unrestricted funds	21,611	5,726	2,913	30,250	31,309
Restricted funds	-	-	-	-	-
	21,611	5,726	2,913	30,250	31,309
For the year ended 31 March 2022					
Unrestricted funds	25,767	4,572	970		31,309
Restricted funds	-	-	-		-
	25,767	4,572	970		31,309

5 Investments

	Unrestricted funds	Restricted funds	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Rental income	-	-	-	91
Interest receivable	2,608	-	2,608	899
	2,608	-	2,608	990
For the year ended 31 March 2022	990	-		990

6 Raising funds

	Unrestricted funds	Restricted funds	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Publication costs	13,062	-	13,062	13,033
Retreat costs	3,840	-	3,840	2,410
Property rental expenses	-	-	-	5,935
	16,902	-	16,902	21,378
For the year ended 31 March 2022				
Publication costs	13,033	-		13,033
Retreat costs	2,410	-		2,410
Property rental expenses	5,935	-		5,935
	21,378	-		21,378

7 Charitable activities

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Staff costs (see note 10)	45,887	-	45,887	44,112
Silent Unity cost	-	-	-	1,194
Ministerial and education cost	699	-	699	625
Tithes and love offerings	5,541	-	5,541	4,144
Other activities costs	2,281	-	2,281	2,367
Donations made	-	410	410	-
	54,408	410	54,818	52,442
Share of support costs (see note 8)	61,704	-	61,704	54,863
Share of governance costs (see note 8)	1,200	-	1,200	1,200
	117,312	410	117,722	108,505
Analysis by fund				
Unrestricted funds	117,312	-	117,312	108,505
Restricted funds	410	-	410	-
	117,722	-	117,722	108,505
For the year ended 31 March 2022				
Unrestricted funds	108,505	-		108,505

8 Support costs

	Support costs	Governance costs	2023	2022
	£	£	£	£
Staff costs (see note 10)	21,223	-	21,223	17,015
Operating lease charges	1,494	-	1,494	1,937
Rates and water charges	3,190	-	3,190	3,047
Light, heat and power	2,289	-	2,289	1,551
Premises repairs, renewals and maintenace	1,320	-	1,320	292
Property insurance	1,943	-	1,943	1,810
Telephone, fax and internet	3,258	-	3,258	3,238
Postage	5,844	-	5,844	5,982
Stationery and printing	1,529	-	1,529	1,042
Equipment expenses	636	-	636	976
Hire of equipment	2,280	-	2,280	2,280
IT services support	4,785	-	4,785	4,481
Sundry expenses	787	-	787	1,004
Accounting services	7,140	-	7,140	6,840
Office supplies	1,469	-	1,469	980
Bank charges	2,048	-	2,048	2,063
Depreciation & amortisation	469	-	469	325
Independent examiner's fee	-	1,200	1,200	1,200
	61,704	1,200	62,904	56,063

All support and governance costs are allocated to charitable activities.

9 Trustees

None of the trustees received any remuneration or benefits from the Charity during the year.

Kimerie Mapletoft, Chief Executive, is married to Paul Mapletoft, a trustee of the Charity. Kimerie received a salary set by the Board to act as an employee of the Charity. Paul Mapletoft abstained from any Board decision relating to her employment and remuneration.

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	5	5

Employment costs	2023 £	2022 £
Wages and salaries	65,475	59,364
Other pension costs	1,635	1,763
	67,110	61,127

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

Staff costs have been allocated as follows:

	2023 £	2022 £
Charitable activities (note 7)	45,887	44,112
Support costs (note 8)	21,223	17,015
	67,110	61,127

11 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 Taxationof Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Tangible fixed assets

	Land and buildings	Fixtures, fittings & equipment	Total
	£	£	£
Cost			
At 1 April 2022	340,000	21,927	361,927
Additions	-	576	576
At 31 March 2023	340,000	22,503	362,503
Depreciation and impairment			
At 1 April 2022	-	21,140	21,140
Depreciation charged in the year	-	469	469
At 31 March 2023	-	21,609	21,609
Carrying amount			
At 31 March 2023	340,000	894	340,894
At 31 March 2022	340,000	787	340,787

13 Stocks

	2023	2022
	£	£
Finished goods and goods for resale	1,631	2,023

14 Debtors

	2023	2022
Amounts falling due within one year:	£	£
Trade debtors	156	111
Prepayments and accrued income	7,491	6,881
	7,647	6,992

15 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	2,704	2,305
Other creditors	355	2,750
Accruals and deferred income	1,044	1,164
	4,103	6,219

16 Retirement benefit schemes

Defined contribution schemes

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

The charge to profit or loss in respect of defined contribution schemes was £1,635 (2022- £1,763).

17 Funds movement summary

		Movement in funds				
	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Revaluations, gains and losses	Balance at 31 March 2023
	£	£	£	£	£	£
Unrestricted funds						
Unrestricted revenue funds	933,649	108,631	(134,214)	-	-	908,066
Unrestricted revaluation reserve	80,065	-	-	-	-	80,065
Total unrestricted funds	1,013,714	108,631	(134,214)	-	-	988,131
Restricted funds						
David Davenport Memorial Fund	1,431	410	(410)	-	-	1,431
Total restricted funds	1,431	410	(410)	-	-	1,431
Total Charity funds	1,015,145	109,041	(134,624)	-	-	989,562

18 Analysis of net assets between funds

	Unrestricted funds 2023	Restricted funds 2023	Total 2023	Total 2022
	£	£	£	£
Fund balances at 31 March 2023 are represented by:				
Tangible assets	340,894	-	340,894	340,787
Current assets	647,237	1,431	648,668	674,358
	988,131	1,431	989,562	1,015,145

Unrestricted funds

Unrestricted revenue funds: these funds are held for meeting the objectives of the charity, and to provide reserves for future activities. Subject to charity legislation the funds are free from restriction on their use.

Unrestricted revaluation reserve: this fund represents the unrestricted surplus arising on the revaluation of the charity's assets.

Restricted funds

David Davenport Memorial Fund: The David Davenport fund represents money provided for educational purposes.

19 Operating lease commitments

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

	2023	2022
	£	£
Within one year	-	3,276

20 Related party transactions

The Chief Executive of the charity is considered to be key management personnel and was paid £24,888 (2022: £24,024) as gross salary and pension.

Trustees and their immediate family made a total donation of £6,111 (2022: £6,129) to the Charity. There were no other related party transactions.

UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

England & Wales - Charity number 235411

Accounts

Charity Registration No. 235411

Company Registration No. 00438960 (England and Wales)

UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

(A company limited by guarantee)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr P R Kleyn Mr P T Mapletoft Mr A M Price Mr T F Thorpe
Charity number	235411
Company number	00438960
Principal address	Unit 10, Lake End Court Taplow Road TAPLOW SL6 0JQ
Registered office	Unit 10, Lake End Court Taplow Road TAPLOW SL6 0JQ
Independent examiner	Craufurd Hale Audit Services Limited C/O Craufurd Hale Group Ground Floor, Arena Court Crown Lane MAIDENHEAD SL6 8QZ
Bankers	HSBC Bank Plc 35 High Street MAIDENHEAD SL6 1JQ

UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

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UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Memorandum and 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).

Objectives and activities

The Charity's objects and its principal activity continued to be that of an educational institution devoted to teaching the principles of Christianity and the application of those principles to everyday life and affairs.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake. The Trustees ensure that the activities undertaken are in line with the charitable objectives of Unity School of Christianity, and in doing so are satisfied that Unity School of Christianity's activities meet the requirements on demonstrating public benefit. The activities continue to be:

- Provision of Silent Unity prayer line
- The conduct of meetings/services
- The production and distribution of the Daily Word
- Teaching
- Retreats
- The distribution of booklets and books related to the Charity's purpose

Achievements and performance

The Charity has continued the provision of the Silent Unity prayer support line, distributed the Daily Word and undertaken retreats and teaching sessions.

Fundraising activities during the year

The Charity relies on ongoing donations from its donors, whose support is valued, and other activities outlined above. The Charity organises retreats and produces the Daily Word publication to raise funds.

The difference the Charity's performance during the year has made to the beneficiaries of the Charity

The beneficiaries of the Charity are those members of the public that attend and/or use the various spiritual functions listed in the activities above. The Charity's continued successful provision of these services has ensured that the beneficiaries have received spiritual support and attendant benefits. This has been confirmed in the stream of letters and telephone calls of support and gratitude received. Our successful financial performance ensures that these services will continue for the foreseeable future.

The degree to which the achievements and performance during the year have benefited wider society

Wider society has benefitted by the beneficiaries receiving spiritual solace and thereby being better adjusted to and happier within their communities.

Financial review

The charity continued to meet all its commitments and held more one day seminars. Thankfully, we have been able to restart retreats as the impact of COVID has abated. We are still limiting in-person services as we have found Zoom to be a very effective medium. We have been able to restart Spiritual Education and Enrichment classes which have proved very successful with some of our congregants. Overall, it seems that 'normality' is returning.

We have now put the saga of the DreamLodge investments behind us and this is reflected in the accounts by a reduction in rental and even bigger drop in associated costs; selling them was clearly the most appropriate course for the charity.

Overall, our costs fell by £27K and our income rose by £37.5K giving us a net improvement over the previous financial year of almost £64.5K. The legacy of £47.5K went a long way towards this gain but, even without it, we showed a gain of £17K, a real credit to the work of our staff and generosity of our donors.

Policy on reserves

The present level of funding is adequate to support the continuation of the work now in operation for the medium term and the trustees consider the financial position of the Charity to be satisfactory. The general reserve however increased from £974,988 in 2021 to £1,013,714 in 2022. Our free unrestricted reserves (i.e. the unrestricted reserve less fixed assets) level increased to £672,927 (2021: £559,876) as well as actual cash in bank of £671,562 (2021: £552,989). The trustees have reviewed the requirements of the reserve policy and have concluded that three months operating costs of around £40,000 is the minimum reserve that is required. The current reserve of the Charity is above the required level.

Availability and adequacy of assets of each of the funds

The Board of Trustees are satisfied that the Charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

The trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Charity is a company limited by guarantee and governed by its Memorandum and Articles of Association. The governing document is dated 17 February 2004.

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 P R Kleyn
Mr P T Mapletoft
Mr A M Price
Mr T F Thorpe

The methods used to recruit and appoint new Charity trustees

In an effort to maintain the broad skills mix on the Board, the Chair works with the rest of the Board of Trustees to identify areas of weakness on the board and in the event of particular skills being lost due to retirements. To maintain a pool of prospective trustees, the Board, together with the officers of the Charity, identify individuals that have shown affinity for the work of the Charity. When appropriate, the Board approaches them and may appoint them to the Board of Trustees, subject to the approval by the membership.

None of the trustees have 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.

The Charity's organisational structure

The Charity is organised so that trustees meet regularly to manage its affairs. The director of Silent Unity manages the day to day administration of the Charity, the work of Silent Unity and the educational seminars and retreats. The remaining staff are employed at the Maidenhead centre, assisting with the administration of the Charity as appropriate.

We are also grateful to volunteer visitors who provide assistance to the administrators.

New trustees attend an induction and training meeting organised by the secretary of the trustees.

Statement of trustees' responsibilities

The trustees, who are also the directors of Unity School of Christianity of Great Britain 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.

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

.....

Mr P R Kleyn

Trustee

Dated: 30-08-2022

UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

I report to the trustees on my examination of the financial statements of Unity School of Christianity of Great Britain (the Charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

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

Independent examiner's statement

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

1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Paul Fagan FCCA
for and on behalf of Craufurd Hale Audit Services Limited
C/O Craufurd Hale Group
Ground Floor, Arena Court
Crown Lane
MAIDENHEAD
SL6 8QZ

Dated: 31.08.2022

UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Income and endowments from:					
Donations and legacies	3	136,310	-	136,310	85,912
Charitable activities	4	31,309	-	31,309	30,300
Investments	5	990	-	990	14,655
Other income	6	-	-	-	190
Total income		168,609	-	168,609	131,057
Expenditure on:					
Raising funds	7	21,378	-	21,378	36,385
Charitable activities	8	108,505	-	108,505	120,406
Total resources expended		129,883	-	129,883	156,791
Net movement in funds		38,726	-	38,726	(25,734)
Fund balances at 1 April 2021		974,988	1,431	976,419	1,002,153
Fund balances at 31 March 2022		1,013,714	1,431	1,015,145	976,419

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.

UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	12		340,787		415,112
Current assets					
Stocks	13	2,023		1,825	
Debtors	14	6,992		13,535	
Cash at bank and in hand		671,562		552,988	
		680,577		568,348	
Creditors: amounts falling due within one year	15	(6,219)		(7,041)	
Net current assets			674,358		561,307
Total assets less current liabilities			1,015,145		976,419
Income funds					
Restricted funds			1,431		1,431
Unrestricted funds					
General unrestricted funds		933,649		894,923	
Revaluation reserve		80,065		80,065	
			1,013,714		974,988
			1,015,145		976,419

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 2022.

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 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 30-08-2022

.....

Mr P R Kleyn
Trustee

Company Registration No. 00438960

1 Accounting policies

Charity information

Unity School of Christianity of Great Britain is a private company limited by guarantee. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The charity is incorporated in England and Wales. The registered office is Unit 10, Lake End Court, Taplow Road, TAPLOW, SL6 0JQ.

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's Memorandum and 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).

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 applying FRS 102 Update Bulletin 1 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 investment properties 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. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in note 18.

1.4 Incoming resources

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.

1 Accounting policies **(Continued)**

1.5 Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be reliably measured. Expenditure is classified under the following activity headings:

- cost of raising funds including all expenditure incurred by the charity to raise funds for its charitable purpose.
- Expenditure on charitable activities includes all costs incurred by the charity in furthering its charitable aim, including support costs and costs relating to the governance of the charity.

All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examiners fees and costs linked to the strategic management of the charity.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Support costs are those functions that assist the work of the Charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which supports the Charity's activities. These costs have been allocated to charitable activities.

1.6 Tangible fixed assets

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

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

Long-life accommodation - Dreamlodge	No depreciation
Land and buildings	No depreciation
Fixtures, fittings & equipment	25% SL

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1 Accounting policies **(Continued)**

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents represents cash in hand and deposits held at call with banks.

1.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualifies as basic financial instruments. Basic financial instruments are recognised at transaction price.

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction price including transaction costs.

Basic financial liabilities

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement value after allowing for any trade discounts due.

Derecognition of financial liabilities

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

1.11 Taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applied towards the charitable objects of the charity and for no other purpose. VAT is not recoverable by the charity and is therefore not included in the relevant cost in the Statement of Financial Activities.

1.12 Retirement benefits

The Charity contributes to a defined contribution scheme. Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1 Accounting policies **(Continued)**

1.14 Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by the unpaid volunteers.

1.15 Winding up or dissolution of the charity

If upon winding up or dissolution of the Charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objectives to the Charity.

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.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Donations and gifts	88,785	-	88,785	85,912
Legacies receivable	47,525	-	47,525	-
	136,310	-	136,310	85,912
For the year ended 31 March 2021	85,912	-		85,912
Donations and gifts				
Silent Unity gifts	47,285	-	47,285	43,587
Direct donations	25,704	-	25,704	27,174
Giftaid claims	13,332	-	13,332	12,645
Other donations	2,464	-	2,464	2,506
	88,785	-	88,785	85,912

4 Charitable activities

	Publications	Retreat income	Education and ministerial	Total	Total
	2022	2022	2022	2022	2021
	£	£	£	£	£
Primary purpose and ancillary trading income	25,767	4,572	970	31,309	30,300
Analysis by fund					
Unrestricted funds	25,767	4,572	970	31,309	30,300
Restricted funds	-	-	-	-	-
	25,767	4,572	970	31,309	30,300
For the year ended 31 March 2021					
Unrestricted funds	29,259	884	157		30,300
Restricted funds	-	-	-		-
	29,259	884	157		30,300

5 Investments

	Unrestricted funds	Restricted funds	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Rental income	91	-	91	14,606
Interest receivable	899	-	899	49
	990	-	990	14,655
For the year ended 31 March 2021	14,655	-		14,655

6 Other income

	Unrestricted funds	Restricted funds	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Net gain on disposal of tangible fixed assets	-	-	-	190

7 Raising funds

	Unrestricted funds	Restricted funds	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Fundraising and publicity				
Advertising	-	-	-	527
Publication costs	13,033	-	13,033	10,672
Retreat costs	2,410	-	2,410	1,280
Property rental expenses	5,935	-	5,935	23,906
	21,378	-	21,378	36,385
For the year ended 31 March 2021				
Advertising	527			527
Publication costs	10,672	-		10,672
Retreat costs	1,280	-		1,280
Property rental expenses	23,906	-		23,906
	36,385	-		36,385

8 Charitable activities

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Staff costs (see note 11)	44,112	-	44,112	49,073
Depreciation and impairment	-	-	-	(14,000)
Silent Unity cost	1,194	-	1,194	-
Ministerial and education cost	625	-	625	894
Tithes and love offerings	4,144	-	4,144	18,863
Other activities costs	2,367	-	2,367	3,568
	52,442	-	52,442	58,398
Share of support costs (see note 9)	54,863	-	54,863	60,808
Share of governance costs (see note 9)	1,200	-	1,200	1,200
	108,505	-	108,505	120,406

9 Support costs

	Support costs £	Governance costs £	2022 £	2021 £
Staff costs (see note 11)	17,015	-	17,015	23,807
Operating lease charges	1,937	-	1,937	213
Rates and water charges	3,047	-	3,047	2,562
Light, heat and power	1,551	-	1,551	1,288
Premises repairs, renewals and maintenace	292	-	292	945
Property insurance	1,810	-	1,810	1,745
Telephone, fax and internet	3,238	-	3,238	389
Postage	5,982	-	5,982	5,709
Stationery and printing	1,042	-	1,042	1,345
Equipment expenses	976	-	976	4,905
Hire of equipment	2,280	-	2,280	3,882
IT services support	4,481	-	4,481	4,364
Sundry expenses	1,004	-	1,004	381
Accounting services	6,840	-	6,840	6,840
Office supplies	980	-	980	180
Bank charges	2,063	-	2,063	2,063
Depreciation & amortisation	325	-	325	190
Independent examiner's fee	-	1,200	1,200	1,200
	54,863	1,200	56,063	62,008

All support and governance costs are allocated to charitable activities.

10 Trustees

None of the trustees received any remuneration or benefits from the Charity during the year.

Paul Mapletoft was reimbursed £nil (2021: £150) for expenses paid personally on behalf of the Charity. No other trustees were reimbursed costs.

Kimerie Mapletoft, Chief Executive, is married to Paul Mapletoft, a trustee of the Charity. Kimerie received a salary set by the Board to act as an employee of the Charity. Paul Mapletoft abstained from any Board decision relating to her employment and remuneration.

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	5	5

Employment costs	2022 £	2021 £
Wages and salaries	59,364	70,830
Other pension costs	1,763	2,050
	61,127	72,880

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

Staff costs have been allocated as follows:

	2022 £	2021 £
Charitable activities (note 8)	44,112	49,073
Support costs (note 9)	17,015	23,807
	61,127	72,880

12 Tangible fixed assets

	Long-life accommodation - Dreamlodge	Land and buildings	Fixtures, fittings & equipment	Total
	£	£	£	£
Cost				
At 1 April 2021	316,920	340,000	21,927	678,847
Disposals	(316,920)	-	-	(316,920)
At 31 March 2022	-	340,000	21,927	361,927
Depreciation and impairment				
At 1 April 2021	242,920	-	20,815	263,735
Depreciation charged in the year	-	-	325	325
Eliminated in respect of disposals	(242,920)	-	-	(242,920)
At 31 March 2022	-	-	21,140	21,140
Carrying amount				
At 31 March 2022	-	340,000	787	340,787
At 31 March 2021	74,000	340,000	1,112	415,112

13 Stocks

	2022	2021
	£	£
Finished goods and goods for resale	2,023	1,825

14 Debtors

	2022	2021
Amounts falling due within one year:	£	£
Trade debtors	111	92
Prepayments and accrued income	6,881	13,443
	6,992	13,535

15 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	2,305	3,461
Other creditors	2,750	1,690
Accruals and deferred income	1,164	1,890
	6,219	7,041

16 Retirement benefit schemes

Defined contribution schemes

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

The charge to profit or loss in respect of defined contribution schemes was £1,763 (2021 - £2,050).

17 Funds movement summary

		Movement in funds			
	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Revaluations, gains and losses	Balance at 31 March 2022
	£	£	£	£	£	£
Unrestricted funds						
Unrestricted revenue funds	894,923	168,609	(129,883)	-	-	933,649
Unrestricted revaluation reserve	80,065	-	-	-	-	80,065
Total unrestricted funds	974,988	168,609	(129,883)	-	-	1,013,714
Restricted funds						
David Davenport Memorial Fund	1,431	-	-	-	-	1,431
Total restricted funds	1,431	-	-	-	-	1,431
Total Charity funds	976,419	168,609	(129,883)	-	-	1,015,145

18 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:				
Tangible assets	340,787	-	340,787	415,112
Current assets	672,927	1,431	674,358	561,308
	1,013,714	1,431	1,015,145	976,420

Unrestricted funds
Unrestricted revenue funds: these funds are held for meeting the objectives of the charity, and to provide reserves for future activities. Subject to charity legislation the funds are free from restriction on their use.

Unrestricted revaluation reserve: this fund represents the unrestricted surplus arising on the revaluation of the charity's assets.

Restricted funds
David Davenport Memorial Fund: The David Davenport fund represents money provided for educational purposes.

19 Operating lease commitments

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

	2022 £	2021 £
Within one year	3,276	13,104
Between two and five years	-	3,276
	3,276	16,380

20 Related party transactions

The Chief Executive of the charity is considered to be key management personnel and was paid £24,024 (2021: £24,524) as gross salary and pension.

Trustees and their immediate family made a total donation of £6,129 (2021: £5,923) to the Charity. There were no other related party transactions.

UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

England & Wales - Charity number 235411

Accounts

Charity Registration No. 235411

Company Registration No. 00438960 (England and Wales)

UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

(A company limited by guarantee)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr P R Kleyn Mr P T Mapletoft Mr A M Price Mr T F Thorpe
Charity number	235411
Company number	00438960
Principal address	Unit 10, Lake End Court Taplow Road TAPLOW SL6 0JQ
Registered office	Unit 10, Lake End Court Taplow Road TAPLOW SL6 0JQ
Independent examiner	Craufurd Hale Audit Services Limited Ground Floor, Belmont Place Belmont Road MAIDENHEAD SL6 6TB
Bankers	HSBC Bank Plc 35 High Street MAIDENHEAD SL6 1JQ

UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

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UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

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 Memorandum and 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).

Objectives and activities

The Charity's objects and its principal activity continued to be that of an educational institution devoted to teaching the principles of Christianity and the application of those principles to everyday life and affairs.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake. The Trustees ensure that the activities undertaken are in line with the charitable objectives of Unity School of Christianity, and in doing so are satisfied that Unity School of Christianity's activities meet the requirements on demonstrating public benefit. The activities continue to be:

- Provision of Silent Unity prayer line
- The conduct of meetings/services
- The production and distribution of the Daily Word
- Teaching
- Retreats
- The distribution of booklets and books related to the Charity's purpose

Achievements and performance

The Charity has continued the provision of the Silent Unity prayer support line, distributed the Daily Word and undertaken retreats and teaching sessions.

Fundraising activities during the year

The Charity relies on ongoing donations from its donors, whose support is valued, and other activities outlined above. The Charity organises retreats and produces the Daily Word publication to raise funds.

The difference the Charity's performance during the year has made to the beneficiaries of the Charity

The beneficiaries of the Charity are those members of the public that attend and/or use the various spiritual functions listed in the activities above. The Charity's continued successful provision of these services has ensured that the beneficiaries have received spiritual support and attendant benefits. This has been confirmed in the stream of letters and telephone calls of support and gratitude received. Our successful financial performance ensures that these services will continue for the foreseeable future.

The degree to which the achievements and performance during the year have benefited wider society

Wider society has benefitted by the beneficiaries receiving spiritual solace and thereby being better adjusted to and happier within their communities.

Financial review

The charity continued to meet all of its commitments and held more one day seminars. The onset of COVID-19 towards the end of the previous financial year caused us to rethink our operation and establish new office procedures to safeguard our staff. This was done quickly and effectively introducing home working and levering our experience with products such as Zoom. Although this has resulted in the postponement of retreats and moving our services 'on line', the output of the charity has not been interrupted. As the pandemic progressed through various lockdowns and re-openings we continued to adjust our operation and grew the attendance at our online events. This is a testament to the commitment and effectiveness of our CEO and staff.

Overall, this was another mixed year. Our activity for the year showed net outgoing resources of £25,734. Despite this, our cash at bank increased to £552,988 (2020: £355,644) due to receipt of a legacy of £225,000 included in the prior year's financial statements. This also included a one off revenue sale of £8,000 (as reported in the previous accounts) so, our loss from our charitable activities was £33,734. Whilst this is significant, it is not a concern in the light of the legacies we periodically receive although we have not recognised any legacies receivable in the Statement of Financial Activities for the current year, we were in receipt of the legacy that was provided for in the prior year's financial statements. Legacies have become key to our continuing prosperity especially in the light of the failure of our DreamLodge investments.

Last year's accounts included detail on the DreamLodge investments that will not be repeated. Suffice it to say that we were offered a sum of £74,000 in June of 2021 that we accepted for the remaining lodges thus ending this disappointing episode. As in the 2019/2020 accounts we had downgraded the value of these remaining lodges to £30,000 each, this year's accounts revalues them to £37,000 each to reflect the actual amount we have received. In terms of our in-year trading on these remaining lodges we made a net loss of £2,992. Disposing of them has therefore been in the charity's best interest.

Overall, despite the issues over the lodges, the charity remains financially sound with a comfortable unrestricted reserve, excluding fixed assets of £408k, of almost £560K.

Policy on reserves

The present level of funding is adequate to support the continuation of the work now in operation for the medium term and the trustees consider the financial position of the Charity to be satisfactory. The general reserve however decreased from £1,000,722 in 2020 to £974,988 in 2021. Our free unrestricted reserves (i.e. the unrestricted reserve less fixed assets) level decreased to £559,877 (2020: £592,722) as well as actual cash in bank of £552,989 (2020: £355,644). The trustees have reviewed the requirements of the reserve policy and have concluded that three months operating costs of around £40,000 is the minimum reserve that is required. The current reserve of the Charity is above the required level.

Availability and adequacy of assets of each of the funds

The Board of Trustees are satisfied that the Charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

The trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Charity is a company limited by guarantee and governed by its Memorandum and Articles of Association. The governing document is dated 17 February 2004.

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 P R Kleyn
Mr P T Mapletoft
Mr A M Price
Mr T F Thorpe

The methods used to recruit and appoint new Charity trustees

In an effort to maintain the broad skills mix on the Board, the Chair works with the rest of the Board of Trustees to identify areas of weakness on the board and in the event of particular skills being lost due to retirements. To maintain a pool of prospective trustees, the Board, together with the officers of the Charity, identify individuals that have shown affinity for the work of the Charity. When appropriate, the Board approaches them and may appoint them to the Board of Trustees, subject to the approval by the membership.

None of the trustees have 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.

The Charity's organisational structure

The Charity is organised so that trustees meet regularly to manage its affairs. The director of Silent Unity manages the day to day administration of the Charity, the work of Silent Unity and the educational seminars and retreats. The remaining staff are employed at the Maidenhead centre, assisting with the administration of the Charity as appropriate.

We are also grateful to volunteer visitors who provide assistance to the administrators.

New trustees attend an induction and training meeting organised by the secretary of the trustees.

Statement of trustees' responsibilities

The trustees, who are also the directors of Unity School of Christianity of Great Britain 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.

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



.....

Mr P R Kleyn

Trustee

Dated: 26-10-21

UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

I report to the trustees on my examination of the financial statements of Unity School of Christianity of Great Britain (the Charity) for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

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

Independent examiner's statement

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

1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



Christopher Rayner FCA
for and on behalf of Craufurd Hale Audit Services Limited
Ground Floor, Belmont Place
Belmont Road
MAIDENHEAD
SL6 6TB

Dated: 27 OCTOBER 2021

UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Income and endowments from:					
Donations and legacies	3	85,912	-	85,912	295,750
Charitable activities	4	30,300	-	30,300	36,358
Investments	5	14,655	-	14,655	4,114
Other income	6	190	-	190	-
Total income		131,057	-	131,057	336,222
Expenditure on:					
Raising funds	7	36,385	-	36,385	37,355
Charitable activities	8	120,406	-	120,406	392,913
Total resources expended		156,791	-	156,791	430,268
Net outgoing resources		(25,734)	-	(25,734)	(94,046)
Other recognised gains and losses					
Revaluation of tangible fixed assets	12	-	-	-	(2,080)
Net movement in funds		(25,734)	-	(25,734)	(96,126)
Fund balances at 1 April 2020		1,000,722	1,431	1,002,153	1,098,279
Fund balances at 31 March 2021		974,988	1,431	976,419	1,002,153

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.

UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	12		415,112		408,000
Current assets					
Stocks	13	1,825		2,056	
Debtors	14	13,535		241,913	
Cash at bank and in hand		552,988		355,644	
		568,348		599,613	
Creditors: amounts falling due within one year	15	(7,041)		(5,460)	
Net current assets			561,307		594,153
Total assets less current liabilities			976,419		1,002,153
Income funds					
Restricted funds			1,431		1,431
Unrestricted funds					
General unrestricted funds		894,923		920,657	
Revaluation reserve		80,065		80,065	
			974,988		1,000,722
			976,419		1,002,153

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 2021.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements 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 26-10-2021

.....

Mr P R Kleyn

Trustee

Company Registration No. 00438960

1 Accounting policies

Charity information

Unity School of Christianity of Great Britain is a private company limited by guarantee. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The charity is incorporated in England and Wales. The registered office is Unit 10, Lake End Court, Taplow Road, TAPLOW, SL6 0JQ.

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's Memorandum and 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).

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 applying FRS 102 Update Bulletin 1 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 investment properties 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. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in note 18.

1.4 Incoming resources

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.

1 Accounting policies **(Continued)**

1.5 Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be reliably measured. Expenditure is classified under the following activity headings:

- cost of raising funds including all expenditure incurred by the charity to raise funds for its charitable purpose.
- Expenditure on charitable activities includes all costs incurred by the charity in furthering its charitable aim, including support costs and costs relating to the governance of the charity.

All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examiners fees and costs linked to the strategic management of the charity.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Support costs are those functions that assist the work of the Charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which supports the Charity's activities. These costs have been allocated to charitable activities.

1.6 Tangible fixed assets

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

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

Long-life accommodation - Dreamlodge	No depreciation
Land and buildings	No depreciation
Fixtures, fittings & equipment	25% SL

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1 Accounting policies **(Continued)**

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents represents cash in hand and deposits held at call with banks.

1.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualifies as basic financial instruments. Basic financial instruments are recognised at transaction price.

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction price including transaction costs.

Basic financial liabilities

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement value after allowing for any trade discounts due.

Derecognition of financial liabilities

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

1.11 Taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applied towards the charitable objects of the charity and for no other purpose. VAT is not recoverable by the charity and is therefore not included in the relevant cost in the Statement of Financial Activities.

1.12 Retirement benefits

The Charity contributes to a defined contribution scheme. Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1 Accounting policies **(Continued)**

1.14 Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by the unpaid volunteers.

1.15 Winding up or dissolution of the charity

If upon winding up or dissolution of the Charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objectives to the Charity.

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.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2021	**2021**	**2021**	2020
	£	**£**	**£**	£
Donations and gifts	85,912	-	85,912	70,250
Legacies receivable	-	-	-	225,500
	85,912	-	85,912	295,750
For the year ended 31 March 2020	295,750	-		295,750
Donations and gifts				
Silent Unity gifts	43,587	-	43,587	34,822
Direct donations	27,174	-	27,174	21,245
Giftaid claims	12,645	-	12,645	11,192
Other donations	2,506	-	2,506	2,991
	85,912	-	85,912	70,250

4 Charitable activities

	Publications	Retreat income	Education and ministerial	Total	Total
	2021	2021	2021	2021	2020
	£	£	£	£	£
Primary purpose and ancillary trading income	29,259	884	157	30,300	36,358
Analysis by fund					
Unrestricted funds	29,259	884	157	30,300	36,358
Restricted funds	-	-	-	-	-
	29,259	884	157	30,300	36,358
For the year ended 31 March 2020					
Unrestricted funds	27,793	6,874	1,691		36,358
Restricted funds	-	-	-		-
	27,793	6,874	1,691		36,358

5 Investments

	Unrestricted funds	Restricted funds	Total	Total
	2021	2021	2021	2020
	£	£	£	£
Rental income	14,606	-	14,606	3,788
Interest receivable	49	-	49	326
	14,655	-	14,655	4,114
For the year ended 31 March 2020	4,114	-		4,114

6 Other income

	Unrestricted funds	Restricted funds	Total	Total
	2021	2021	2021	2020
	£	£	£	£
Net gain on disposal of tangible fixed assets	190	-	190	-

7 Raising funds

	Unrestricted funds	Restricted funds	Total	Total
	2021	2021	2021	2020
	£	£	£	£
Fundraising and publicity				
Advertising	527	-	527	2,453
Publication costs	10,672	-	10,672	12,750
Retreat costs	1,280	-	1,280	4,554
Property rental expenses	23,906	-	23,906	17,598
	36,385	-	36,385	37,355
For the year ended 31 March 2020				
Advertising	2,453			2,453
Publication costs	12,750	-		12,750
Retreat costs	4,554	-		4,554
Property rental expenses	17,598	-		17,598
	37,355	-		37,355

8 Charitable activities

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Total 2020 £
Staff costs (see note 11)	49,073	-	49,073	51,791
Depreciation and impairment	(14,000)	-	(14,000)	256,920
Travel and subsistence	-	-	-	204
Silent Unity cost	-	-	-	600
Ministerial and education cost	894	-	894	1,198
Tithes and love offerings	18,863	-	18,863	14,643
Other activities costs	3,568	-	3,568	4,138
	58,398	-	58,398	329,494
Share of support costs (see note 9)	60,808	-	60,808	62,219
Share of governance costs (see note 9)	1,200	-	1,200	1,200
	120,406	-	120,406	392,913

9 Support costs

	Support costs	Governance costs	2021	2020
	£	£	£	£
Staff costs (see note 11)	23,807	-	23,807	26,965
Operating lease charges	213	-	213	-
Rates and water charges	2,562	-	2,562	3,101
Light, heat and power	1,288	-	1,288	1,273
Premises repairs, renewals and maintenace	945	-	945	65
Property insurance	1,745	-	1,745	1,701
Telephone, fax and internet	389	-	389	1,080
Postage	5,709	-	5,709	5,596
Stationery and printing	1,345	-	1,345	2,783
Equipment expenses	4,905	-	4,905	479
Hire of equipment	3,882	-	3,882	4,228
IT services support	4,364	-	4,364	4,239
Sundry expenses	381	-	381	1,630
Accounting services	6,840	-	6,840	6,840
Office supplies	180	-	180	205
Bank charges	2,063	-	2,063	2,034
Depreciation & amortisation	190	-	190	-
Independent examiner's fee	-	1,200	1,200	1,200
	60,808	1,200	62,008	63,419

All support and governance costs are allocated to charitable activities.

10 Trustees

None of the trustees received any remuneration or benefits from the Charity during the year.

Paul Mapletoft was reimbursed £150 (2020: £nil) for expenses paid personally on behalf of the Charity. No other trustees were reimbursed costs.

Kimerie Mapletoft, Chief Executive, is married to Paul Mapletoft, a trustee of the Charity. Kimerie received a salary set by the Board to act as an employee of the Charity. Paul Mapletoft abstained from any Board decision relating to her employment and remuneration.

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	5	5

Employment costs	2021 £	2020 £
Wages and salaries	70,830	75,007
Social security costs	-	1,751
Other pension costs	2,050	1,998
	72,880	78,756

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

Staff costs have been allocated as follows:

	2021 £	2020 £
Charitable activities (note 8)	49,073	51,791
Support costs (note 9)	23,807	26,965
	72,880	78,756

12 Tangible fixed assets

	Long-life accommodation - Dreamlodge	Land and buildings	Fixtures, fittings & equipment	Total
	£	£	£	£
Cost				
At 1 April 2020	324,920	340,000	20,625	685,545
Additions	-	-	1,302	1,302
Disposals	(8,000)	-	-	(8,000)
At 31 March 2021	316,920	340,000	21,927	678,847
Depreciation and impairment				
At 1 April 2020	256,920	-	20,625	277,545
Depreciation charged in the year	-	-	190	190
Impairment losses	(14,000)	-	-	(14,000)
At 31 March 2021	242,920	-	20,815	263,735
Carrying amount				
At 31 March 2021	74,000	340,000	1,112	415,112
At 31 March 2020	68,000	340,000	-	408,000

The two properties that are wholly owned by the Charity have been revalued as at 31 March 2021 as having a total value of £74,000 (£37,000 each) based on the sales price received in June 2021.

13 Stocks

	2021	2020
	£	£
Finished goods and goods for resale	1,825	2,056

14 Debtors

	2021	2020
Amounts falling due within one year:	£	£
Trade debtors	92	92
Prepayments and accrued income	13,443	241,821
	13,535	241,913

15 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security	-	692
Trade creditors	3,461	2,234
Other creditors	1,690	1,334
Accruals and deferred income	1,890	1,200
	7,041	5,460

16 Retirement benefit schemes

Defined contribution schemes

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

The charge to profit or loss in respect of defined contribution schemes was £2,050 (2020 - £1,998).

17 Funds movement summary

		Movement in funds				
	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Revaluations, gains and losses	Balance at 31 March 2021
	£	£	£	£	£	£
Unrestricted funds						
Unrestricted revenue funds	920,657	131,057	(170,791)	-	14,000	894,923
Unrestricted revaluation reserve	80,065	-	-	-	-	80,065
Total unrestricted funds	1,000,722	131,057	(170,791)	-	-	974,988
Restricted funds						
David Davenport Memorial Fund	1,431	-	-	-	-	1,431
Total restricted funds	1,431	-	-	-	-	1,431
Total Charity funds	1,002,153	(131,057)	170,791	-	-	976,419

18 Analysis of net assets between funds

	Unrestricted funds 2021	Restricted funds 2021	Total 2021	Total 2020
	£	£	£	£
Fund balances at 31 March 2021 are represented by:				
Tangible assets	415,112	-	415,112	408,000
Current assets	559,876	1,431	561,307	594,153
	974,988	1,431	976,419	1,002,153

Unrestricted funds

Unrestricted revenue funds: these funds are held for meeting the objectives of the charity, and to provide reserves for future activities. Subject to charity legislation the funds are free from restriction on their use.

Unrestricted revaluation reserve: this fund represents the unrestricted surplus arising on the revaluation of the charity's assets.

Restricted funds

David Davenport Memorial Fund: The David Davenport fund represents money provided for educational purposes.

19 Related party transactions

The Chief Executive of the charity is considered to be key management personnel and was paid £24,524 (2020: £25,024) as gross salary and pension.

Trustees and their immediate family made a total donation of £5,923 (2020: £8,024) to the Charity. There were no other related party transactions.