

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

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

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# UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 3
Statement of trustees' responsibilities	
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 18

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# UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2021

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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.

# UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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### 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 leveraging 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

# UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

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

**FOR THE YEAR ENDED 31 MARCH 2021**

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### ***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.

  
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**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

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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 £
<b><u>Income and endowments from:</u></b>					
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	-
<b>Total income</b>		<b>131,057</b>	<b>-</b>	<b>131,057</b>	<b>336,222</b>
<b><u>Expenditure on:</u></b>					
Raising funds	7	36,385	-	36,385	37,355
Charitable activities	8	120,406	-	120,406	392,913
<b>Total resources expended</b>		<b>156,791</b>	<b>-</b>	<b>156,791</b>	<b>430,268</b>
<b>Net outgoing resources</b>		<b>(25,734)</b>	<b>-</b>	<b>(25,734)</b>	<b>(94,046)</b>
<b><u>Other recognised gains and losses</u></b>					
Revaluation of tangible fixed assets	12	-	-	-	(2,080)
<b>Net movement in funds</b>		<b>(25,734)</b>	<b>-</b>	<b>(25,734)</b>	<b>(96,126)</b>
Fund balances at 1 April 2020		1,000,722	1,431	1,002,153	1,098,279
<b>Fund balances at 31 March 2021</b>		<b>974,988</b>	<b>1,431</b>	<b>976,419</b>	<b>1,002,153</b>

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 £	£
<b>Fixed assets</b>					
Tangible assets	12		415,112		408,000
<b>Current assets</b>					
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	
<b>Creditors: amounts falling due within one year</b>	15	(7,041)		(5,460)	
Net current assets			561,307		594,153
<b>Total assets less current liabilities</b>			976,419		1,002,153
<b>Income funds</b>					
Restricted funds			1,431		1,431
<u>Unrestricted funds</u>					
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

# UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MARCH 2021**

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### **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.

# UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 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).

# UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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### 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.

# UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 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
	<u>85,912</u>	<u>-</u>	<u>85,912</u>	<u>295,750</u>
<b>For the year ended 31 March 2020</b>	<u>295,750</u>	<u>-</u>		<u>295,750</u>
<b>Donations and gifts</b>				
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
	<u>85,912</u>	<u>-</u>	<u>85,912</u>	<u>70,250</u>

# UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

#### 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
<b>For the year ended 31 March 2020</b>					
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
<b>For the year ended 31 March 2020</b>	4,114	-		4,114

# UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

#### 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 £
<u>Fundraising and publicity</u>				
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
	<u>36,385</u>	<u>-</u>	<u>36,385</u>	<u>37,355</u>

#### 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
	<u>37,355</u>	<u>-</u>	<u>37,355</u>

# UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 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
	<u>58,398</u>	<u>-</u>	<u>58,398</u>	<u>329,494</u>
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
	<u>120,406</u>	<u>-</u>	<u>120,406</u>	<u>392,913</u>



# UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 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 maintenance	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
	<u>60,808</u>	<u>1,200</u>	<u>62,008</u>	<u>63,419</u>

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.

# UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2021**

### 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
	<u>72,880</u>	<u>78,756</u>

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
	<u>72,880</u>	<u>78,756</u>

# UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 12 Tangible fixed assets

	Long-life accommodation - Dreamlodge	Land and buildings	Fixtures, fittings & equipment	Total
	£	£	£	£
<b>Cost</b>				
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
<b>Depreciation and impairment</b>				
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
<b>Carrying amount</b>				
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 £
<b>Amounts falling due within one year:</b>		
Trade debtors	92	92
Prepayments and accrued income	13,443	241,821
	13,535	241,913

# UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

#### 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
	<u>7,041</u>	<u>5,460</u>

#### 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

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

# UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

#### 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
	<u>974,988</u>	<u>1,431</u>	<u>976,419</u>	<u>1,002,153</u>

#### 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.