

**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

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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 C/O Craufurd Hale Group Ground Floor, Arena Court Crown Lane MAIDENHEAD SL6 8QZ
<b>Bankers</b>	HSBC Bank Plc 35 High Street MAIDENHEAD SL6 1JQ

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# 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

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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.

# UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### **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.

# UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

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

FOR THE YEAR ENDED 31 MARCH 2022

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### *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: 30 08 - 20 22

# 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 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: 31.03.2022

# 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 £
<b><u>Income and endowments from:</u></b>					
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
<b>Total income</b>		<b>168,609</b>	<b>-</b>	<b>168,609</b>	<b>131,057</b>
<b><u>Expenditure on:</u></b>					
Raising funds	7	21,378	-	21,378	36,385
Charitable activities	8	108,505	-	108,505	120,406
<b>Total resources expended</b>		<b>129,883</b>	<b>-</b>	<b>129,883</b>	<b>156,791</b>
<b>Net movement in funds</b>		<b>38,726</b>	<b>-</b>	<b>38,726</b>	<b>(25,734)</b>
Fund balances at 1 April 2021		974,988	1,431	976,419	1,002,153
<b>Fund balances at 31 March 2022</b>		<b>1,013,714</b>	<b>1,431</b>	<b>1,015,145</b>	<b>976,419</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 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	12		340,787		415,112
<b>Current assets</b>					
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	
<b>Creditors: amounts falling due within one year</b>	15	(6,219)		(7,041)	
Net current assets			674,358		561,307
<b>Total assets less current liabilities</b>			1,015,145		976,419
<b>Income funds</b>					
Restricted funds			1,431		1,431
<u>Unrestricted funds</u>					
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

# UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

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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 2022

### 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).

# UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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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 2022

### 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	-
	<u>136,310</u>	<u>-</u>	<u>136,310</u>	<u>85,912</u>
<b>For the year ended 31 March 2021</b>	<u>85,912</u>	<u>-</u>		<u>85,912</u>
<b>Donations and gifts</b>				
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
	<u>88,785</u>	<u>-</u>	<u>88,785</u>	<u>85,912</u>

# UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 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
<b>For the year ended 31 March 2021</b>					
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
<b>For the year ended 31 March 2021</b>	14,655	-		14,655

# UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 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 £
<u>Fundraising and publicity</u>				
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
	<u>21,378</u>	<u>-</u>	<u>21,378</u>	<u>36,385</u>

#### 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
	<u>36,385</u>	<u>-</u>		<u>36,385</u>



# UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 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
	<u>52,442</u>	<u>-</u>	<u>52,442</u>	<u>58,398</u>
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
	<u>108,505</u>	<u>-</u>	<u>108,505</u>	<u>120,406</u>

### 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 maintenance	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
	<u>54,863</u>	<u>1,200</u>	<u>56,063</u>	<u>62,008</u>

All support and governance costs are allocated to charitable activities.



# UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 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
	<u>5</u>	<u>5</u>
<b>Employment costs</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	59,364	70,830
Other pension costs	1,763	2,050
	<u>61,127</u>	<u>72,880</u>
	<u>61,127</u>	<u>72,880</u>

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
	<u>61,127</u>	<u>72,880</u>
	<u>61,127</u>	<u>72,880</u>

# UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 12 Tangible fixed assets

	Long-life accommodation - Dreamlodge £	Land and buildings £	Fixtures, fittings & equipment £	Total £
<b>Cost</b>				
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
<b>Depreciation and impairment</b>				
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
<b>Carrying amount</b>				
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 £
<b>Amounts falling due within one year:</b>		
Trade debtors	111	92
Prepayments and accrued income	6,881	13,443
	6,992	13,535

# UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 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
	<u>6,219</u>	<u>7,041</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 £1,763 (2021 - £2,050).

#### 17 Funds movement summary

	Balance at 1 April 2021	Incoming resources	Movement in funds			Balance at 31 March 2022
	£	£	Resources expended	Transfers	Revaluations, gains and losses	£
<b>Unrestricted funds</b>						
Unrestricted revenue funds	894,923	168,609	(129,883)	-	-	933,649
Unrestricted revaluation reserve	80,065	-	-	-	-	80,065
<b>Total unrestricted funds</b>	<u>974,988</u>	<u>168,609</u>	<u>(129,883)</u>	<u>-</u>	<u>-</u>	<u>1,013,714</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>976,419</u>	<u>168,609</u>	<u>(129,883)</u>	<u>-</u>	<u>-</u>	<u>1,015,145</u>

# UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 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
	<u>1,013,714</u>	<u>1,431</u>	<u>1,015,145</u>	<u>976,420</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 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
	<u>3,276</u>	<u>16,380</u>

#### 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.