

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 235411	(appointed 25 March 2025)
Charity number		
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

CONTENTS

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

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.

UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

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

FOR THE YEAR ENDED 31 MARCH 2025

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.

UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

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

FOR THE YEAR ENDED 31 MARCH 2025

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 £
<u>Income from:</u>					
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
<u>Expenditure on:</u>					
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
<u>Unrestricted funds</u>					
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

UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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.

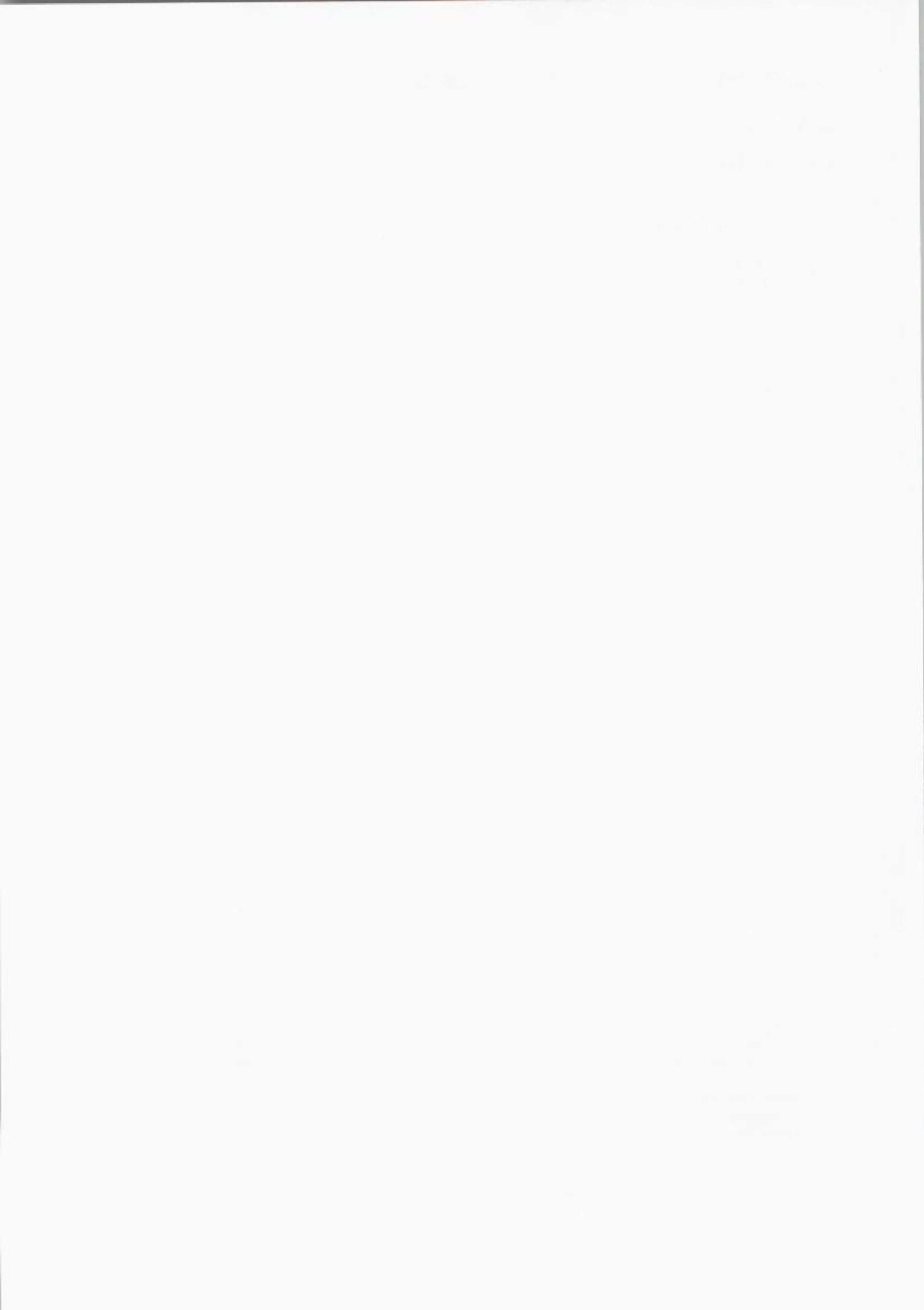
Donations and SU Gifts continue to be unpredictable. As stated above the charity has sufficient cash reserves to continue in the foreseeable future.

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.



UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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.

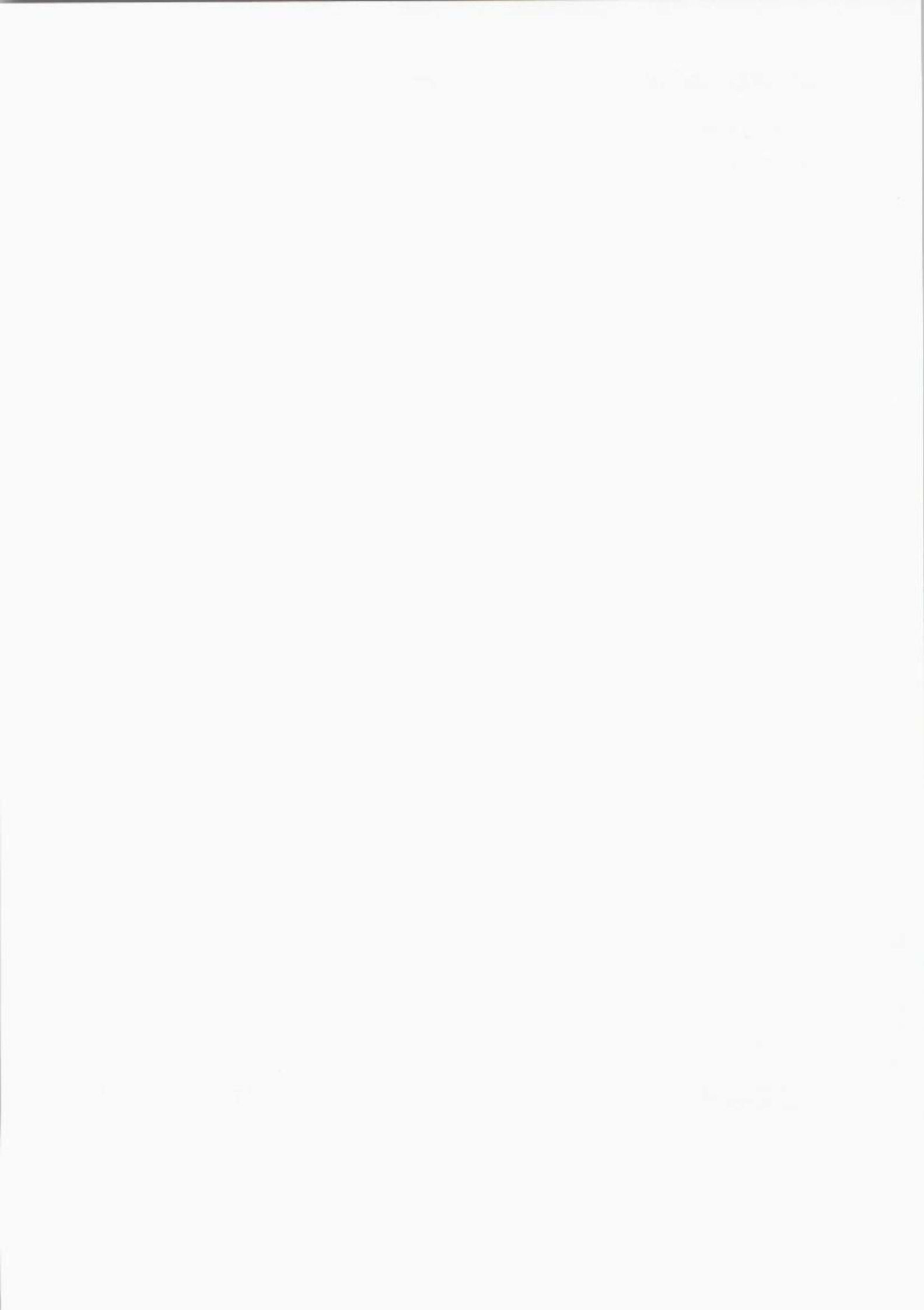
1.6 Tangible fixed assets

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.



UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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

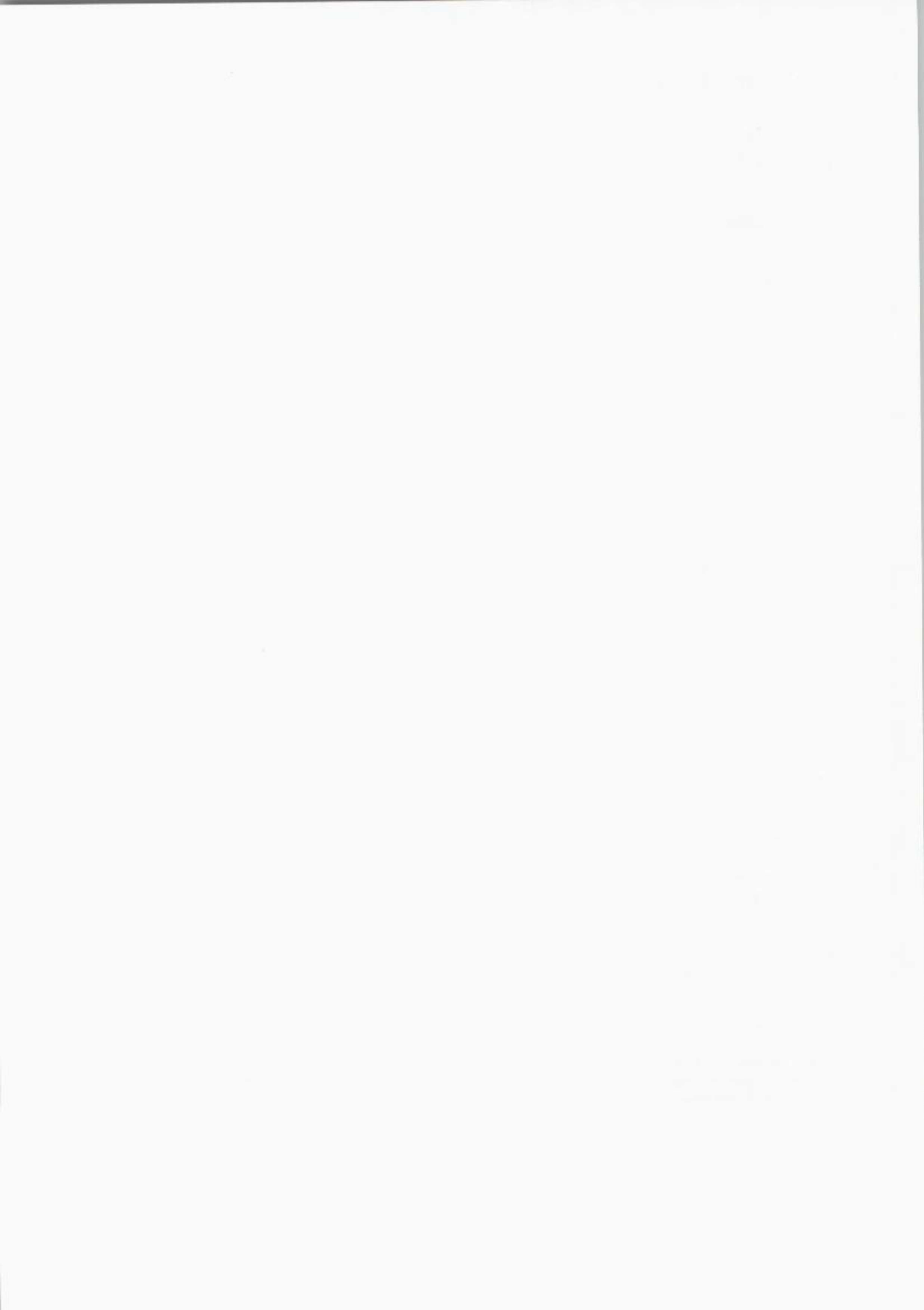
Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

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.



UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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.

UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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
	<u>97,388</u>	<u>-</u>	<u>97,388</u>	<u>96,284</u>
For the year ended 31 March 2024	<u>96,284</u>	<u>-</u>		<u>96,284</u>
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
	<u>69,142</u>	<u>-</u>	<u>69,142</u>	<u>68,330</u>

4 Charitable activities

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

UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

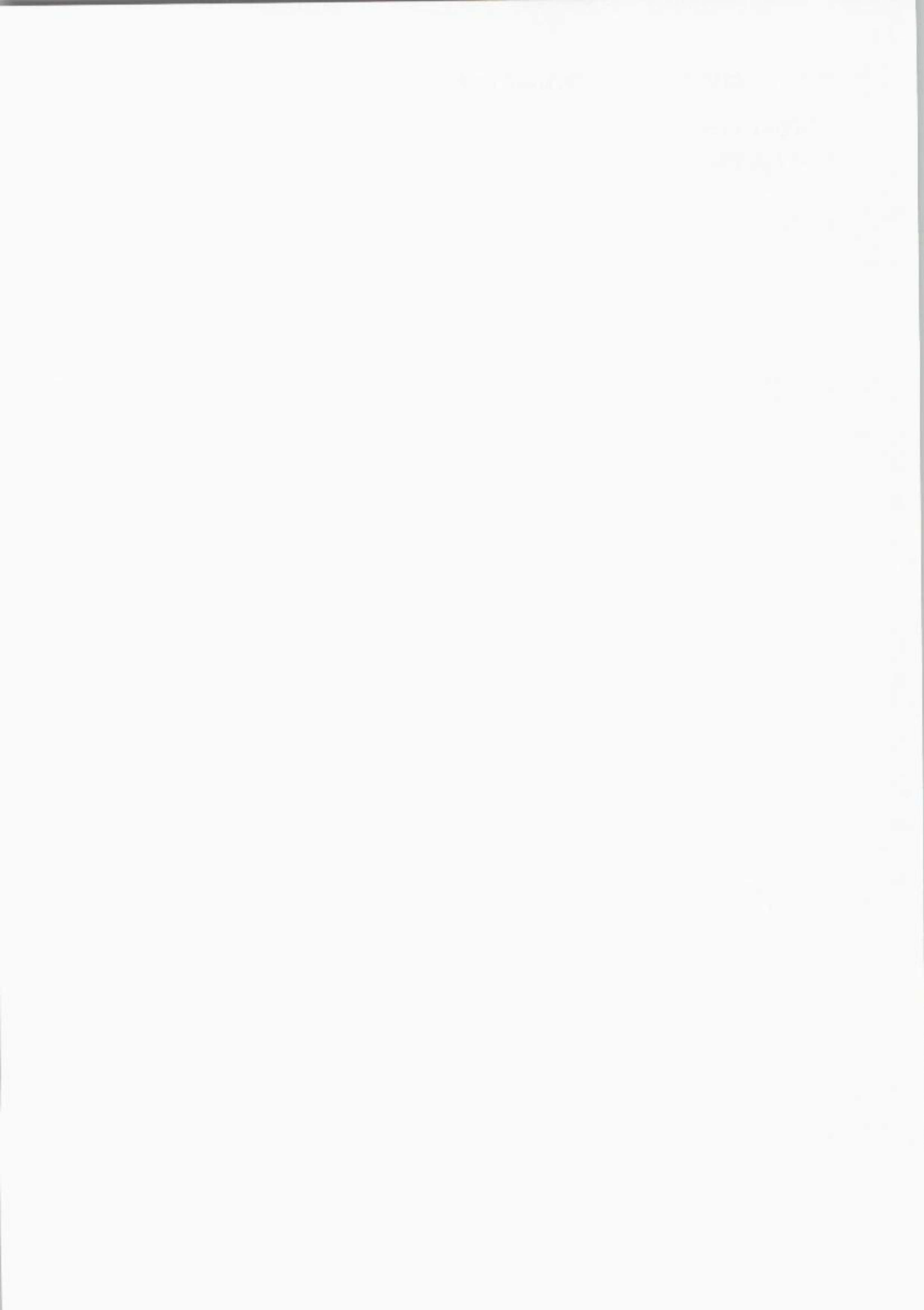
FOR THE YEAR ENDED 31 MARCH 2025

5 Investments

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

6 Raising funds

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



UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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
	<u>53,935</u>	<u>-</u>	<u>53,935</u>	<u>54,188</u>
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
	<u>125,188</u>	<u>-</u>	<u>125,188</u>	<u>120,911</u>

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 maintenance	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
	<u>69,813</u>	<u>1,440</u>	<u>71,253</u>	<u>66,723</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 2025

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
		<u> </u>	<u> </u>

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	2024
	Number	Number
	5	5
	<u> </u>	<u> </u>

Employment costs

	2025	2024
	£	£
Wages and salaries	67,287	67,218
Other pension costs	1,629	1,623
	<u> </u>	<u> </u>
	68,916	68,841
	<u> </u>	<u> </u>

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
	<u> </u>	<u> </u>
	68,916	68,841
	<u> </u>	<u> </u>

12 Taxation

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

UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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

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UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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
	<u>7,519</u>	<u>8,944</u>

17 Retirement benefit schemes

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

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

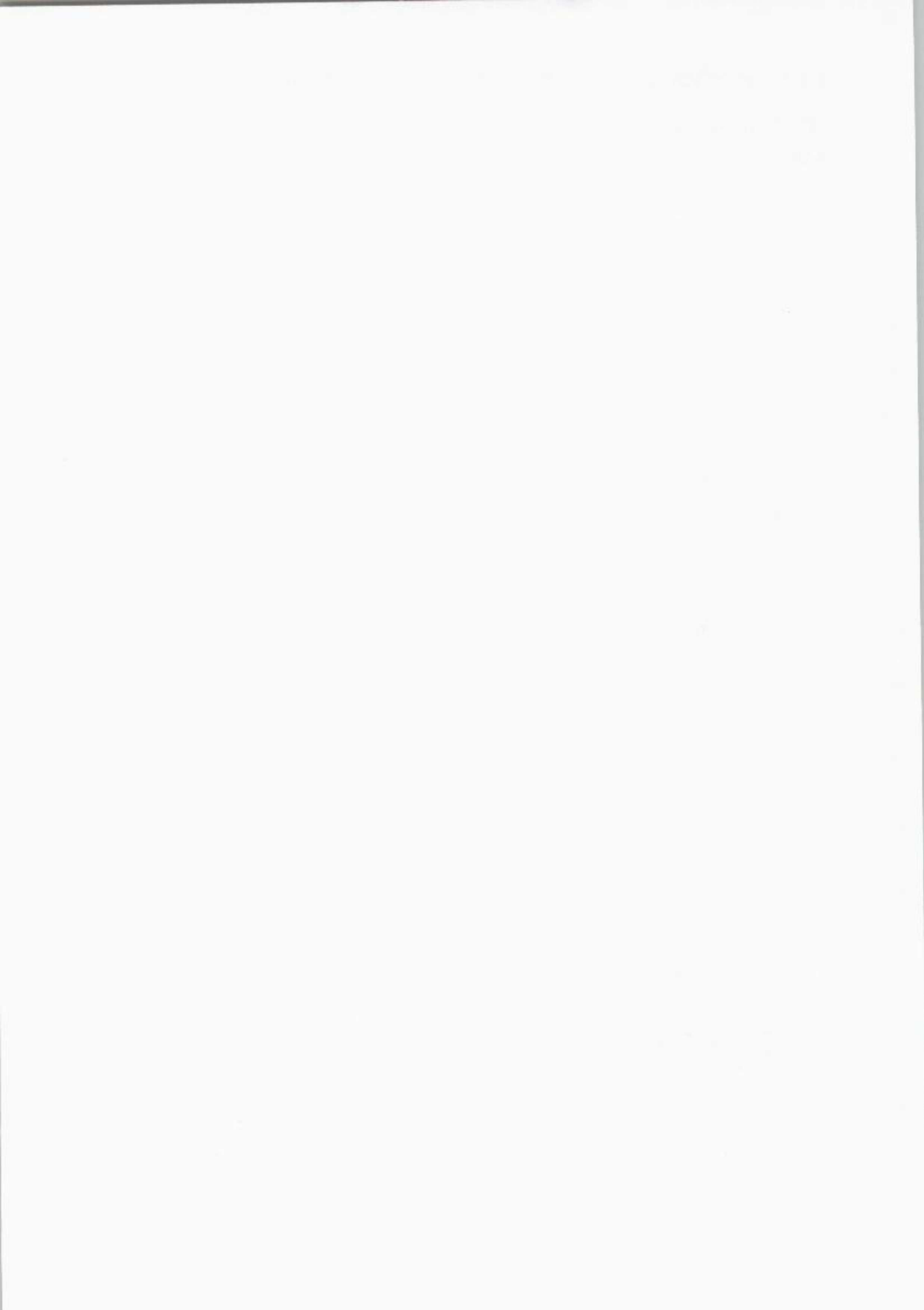
The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	At 31 March 2025 £
	<u>1,431</u>	<u>1,431</u>
Previous year:		
	At 1 April 2023 £	At 31 March 2024 £
	<u>1,431</u>	<u>1,431</u>

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	<u>80,065</u>	<u>-</u>	<u>-</u>	<u>80,065</u>



UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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

	Balance at 1 April 2024	Incoming resources	Movement in funds			Balance at 31 March 2025
	£	£	Resources expended	Transfers	Gains and losses	£
			£	£	£	
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.



UNITY SCHOOL OF CHRISTIANITY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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
	<u>982,291</u>	<u>1,431</u>	<u>983,722</u>	<u>988,845</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.

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
	<u>13,735</u>	<u>16,393</u>

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.

