

Charity number: 515412

Company number: 01790507

(England and Wales)

The Unity Centre Limited

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2022

The Unity Centre Limited  
Contents Page  
For the year ended 31 March 2022

Report of the Trustees	1 to 2
Independent Examiner's Report to the Trustees	3
Statement of Financial Activities	4
Statement of Financial Position	5
Notes to the Financial Statements	6 to 11

The Unity Centre Limited  
Report of the Trustees  
For the year ended 31 March 2022

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 March 2022. The Trustees have adopted the provisions of 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 the Republic of Ireland (FRS 102) (effective 1 January 2015).

## OBJECTIVES AND ACTIVITIES

### Principal activities

The principal activity and objects of the Company during the year under review, in line with its constitution, continued to be the creation of employment via the establishment of small business, together with the provision of nursery and gymnasium facilities to provide services to all, especially the unemployed and deprived of the City of Sheffield.

### Review of activities

During the year, the Charity has continued to focus on the improvement of its overall facilities. It has also continued to provide for the employment creation and training of the unemployed. The gymnasium provided low-cost facilities for all, particularly those on low incomes or the unwaged. The nursery in addition to providing high quality services to the hard-working families of Sheffield has committed to the training and development of high-quality nursery staff.

### Statement on public benefit

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

## ACHIEVEMENTS AND PERFORMANCE

### Significant activities

During the year the Charity has provided public benefit by consolidating the provision of its services and continuing to provide high quality training. Facilities have been made available to hard working families, the unwaged and deprived citizens of Sheffield.

## FINANCIAL REVIEW

The results for the year are set out on page 5.

### Reserves

As at the balance sheet date the Charity had unrestricted reserves amounting to £522,427 (2021 - £480,968) and the Directors and Trustees will pursue policies designed to further consolidate these in future years. They consider the year passed as meeting the charitable requirements. The net operating surplus amounted to £41,459 (2021 - £81,425). The Directors and Trustees consider it prudent to hold unrestrictive reserves equivalent to approximately twenty four months expenditure to protect the Charity against a fall in revenues, and they will continue to work towards this objective. They are also mindful of the constant need for repairs and renovations of the property, without compromising the Charity's plans.

### Risks

The Trustees have reviewed and identified major risks to the Charity and have established systems to mitigate their impact. the position of the Charity is regularly reviewed by management and steps are taken as required to react to changes in circumstances.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

The Company is limited by guarantee and the liability of the members is limited to £1 each. It is governed by its Memorandum & Articles of Association and by a Constitution.

### Organisational structure

The Trustees oversee the operation of the Charity with management being devolved via the Directors to a management structure headed by A C A Bevis that is responsible for the day to day running of the Charity.

### Related parties

In the opinion of the Trustees there are no co-operative relationships with other organisations.

## REFERENCE AND ADMINISTRATIVE INFORMATION

<b>Name of Charity</b>	The Unity Centre Limited
<b>Charity registration number</b>	515412

The Unity Centre Limited  
Report of the Trustees Continued  
For the year ended 31 March 2022

**Company registration number** 01790507  
**Principal address** 85 Bole Hill Road  
Walkley  
Sheffield  
S6 5DD

**Trustees**

The trustees and officers serving during the year and since the year end were as follows:

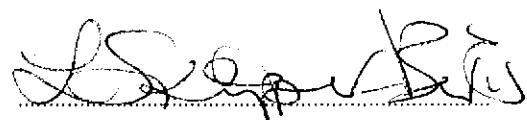
J Mann  
(Resigned: 15 October 2021)  
W Bolton  
J Brooke  
A C A Bevis  
L Skipper-Bevis

**Secretary** L Skipper-Bevis

**Independent examiner** Ian C Boot (FCCA)  
Hewitts Chartered Certified Accountants  
11 Venture One Business Park  
Long Acre Close  
Sheffield  
S20 3FR

**Bankers** HSBC Plc

Approved by the Board of Trustees and signed on its behalf by



L Skipper-Bevis

19 December 2022

The Unity Centre Limited  
Independent Examiners Report to the Trustees  
For the year ended 31 March 2022

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 March 2022.

**Responsibilities and basis of report**

As the charity Trustees, who are also directors for the purposes of company law, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company 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 your charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

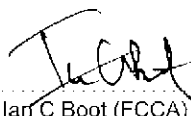
**Independent examiners statement**

Since the Charitable company's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by virtue of my membership of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the 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 accounts 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 accounts to be reached.



.....  
Ian C Boot (FCCA)

Hewitts Chartered Certified Accountants  
11 Venture One Business Park  
Long Acre Close  
Sheffield  
S20 3FR

19 December 2022

The Unity Centre Limited  
Statement of Financial Activities (including Income and Expenditure Account)  
For the year ended 31 March 2022

	Notes	Unrestricted funds £	2021 £
<b>Income and endowments from:</b>			
Grants receivable	2	46,866	215,085
Charitable activities	3	943,406	698,350
Investments	4	-	1
<b>Total</b>		<b>990,272</b>	<b>913,436</b>
<b>Expenditure on:</b>			
Charitable activities	5/6	(948,813)	(832,011)
<b>Total</b>		<b>(948,813)</b>	<b>(832,011)</b>
<b>Net income</b>		<b>41,459</b>	<b>81,425</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		480,968	399,543
<b>Total funds carried forward</b>		<b>522,427</b>	<b>480,968</b>

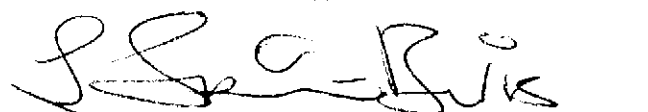
The Unity Centre Limited  
Statement of Financial Position  
As at 31 March 2022

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	10	129,472	127,385
		<b>129,472</b>	<b>127,385</b>
<b>Current assets</b>			
Debtors	11	7,422	10,476
Cash at bank and in hand		405,591	359,699
		<b>413,013</b>	<b>370,175</b>
<b>Creditors: amounts falling due within one year</b>	12	(20,058)	(16,592)
<b>Net current assets</b>		<b>392,955</b>	<b>353,583</b>
<b>Total assets less current liabilities</b>		<b>522,427</b>	<b>480,968</b>
<b>Net assets</b>		<b>522,427</b>	<b>480,968</b>
<b>The funds of the charity</b>			
Unrestricted income funds	13	522,427	480,968
<b>Total funds</b>		<b>522,427</b>	<b>480,968</b>

For the year ended 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statement were approved and authorised for issue by the Board and signed on its behalf by:



A C A Bevis  
Trustee

19 December 2022

The Unity Centre Limited  
Notes to the Financial Statements  
For the year ended 31 March 2022

## 1. Accounting Policies

### Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2015)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

The Unity Centre Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

### Going concern

The company has sufficient cash reserves to be considered a going concern.

### Statement of cash flows

The Trustees have taken advantage of the exemption in SORP FRS 102 from including a cash flow statement in the financial statements on the grounds that the Charitable company is small.

### Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Income from investments is included in the year in which it is receivable.

### Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

### Costs of generating funds

Cost of generating funds comprise the cost of fundraising including the Charity's nursery and gymnasium.

### Charitable activities

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

### Taxation

The Charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly there is no taxation charge in these accounts.

### Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Land and Buildings	2% Straight line
Leasehold Properties	Over the life of the lease Straight line
Other tangible assets	15% Reducing balance



The Unity Centre Limited  
Notes to the Financial Statements Continued  
For the year ended 31 March 2022

**2. Income from grants receivable**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>		
Grants received	46,866	215,085
	<b>46,866</b>	<b>215,085</b>

**3. Income from charitable activities**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>		
<i>Nursery</i>		
Nursery	903,969	680,018
<i>Gymnasium</i>		
Gymnasium	34,227	9,124
<i>Licence fees received</i>		
Licence fees received	5,210	9,208
	<b>943,406</b>	<b>698,350</b>

**4. Investment Income**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Bank interest receivable	-	1
	<b>-</b>	<b>1</b>

**5. Costs of charitable activities by fund type**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>		
Nursery	811,512	695,738
Gymnasium	59,281	54,501
Other	78,020	81,772
	<b>948,813</b>	<b>832,011</b>

The Unity Centre Limited  
Notes to the Financial Statements Continued  
For the year ended 31 March 2022

**6. Costs of charitable activities by activity type**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Activities undertaken directly</b>		
Nursery	811,512	695,738
Gymnasium	59,281	54,501
Other	78,020	81,772
	<b>948,813</b>	<b>832,011</b>

**7. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Depreciation of owned fixed assets	8,227	6,900
Trustees' remuneration	23,641	21,092

**8. Staff costs and emoluments**

Total staff costs for the year ended 31 March 2022 were:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Salaries and wages	730,497	662,761
	<b>730,497</b>	<b>662,761</b>

	<b>2022</b>	<b>2021</b>
Average number of employees	69	65
	<b>69</b>	<b>65</b>

**9. Comparative for the Statement of Financial Activities**

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

The Unity Centre Limited  
Notes to the Financial Statements Continued  
For the year ended 31 March 2022

**10. Tangible fixed assets**

<b>Cost or valuation</b>	<b>Land and Buildings</b>	<b>Fixtures and Fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
At 01 April 2021	506,574	204,377	710,951
Additions	-	10,314	10,314
At 31 March 2022	<b>506,574</b>	<b>214,691</b>	<b>721,265</b>
<b>Depreciation</b>			
At 01 April 2021	387,504	196,062	583,566
Charge for year	5,433	2,794	8,227
At 31 March 2022	<b>392,937</b>	<b>198,856</b>	<b>591,793</b>
<b>Net book values</b>			
At 31 March 2022	<b>113,637</b>	<b>15,835</b>	<b>129,472</b>
At 31 March 2021	<b>119,070</b>	<b>8,315</b>	<b>127,385</b>

**11. Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Amounts due within one year:</b>		
Trade debtors	3,571	7,088
Prepayments and accrued income	3,851	3,388
	<b>7,422</b>	<b>10,476</b>

**12. Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	6,578	5,517
Other creditors	5,684	4,686
Accruals and deferred income	7,796	6,389
	<b>20,058</b>	<b>16,592</b>

The Unity Centre Limited  
Notes to the Financial Statements Continued  
For the year ended 31 March 2022

**13. Movement in funds**

**Unrestricted Funds**

	Balance at 01/04/2021 £	Incoming resources £	Outgoing resources £	Balance at 31/03/2022 £
<i>General</i>				
General	480,968	990,272	(948,813)	522,427
	<b>480,968</b>	<b>990,272</b>	<b>(948,813)</b>	<b>522,427</b>

**Unrestricted Funds - Previous year**

	Balance at 01/04/2020 £	Incoming resources £	Outgoing resources £	Balance at 31/03/2021 £
<i>General</i>				
General	399,543	913,436	(832,011)	480,968
	<b>399,543</b>	<b>913,436</b>	<b>(832,011)</b>	<b>480,968</b>

**Purpose of unrestricted Funds**

General

The General Fund is held for the furtherance of the Charities charitable objectives.

**14. Analysis of net assets between funds**

	Tangible fixed assets £	Net current assets / (liabilities) £	Net Assets £
<b>Unrestricted funds</b>			
<i>General</i>			
General	129,472	392,955	522,427
	<b>129,472</b>	<b>392,955</b>	<b>522,427</b>

The Unity Centre Limited  
Notes to the Financial Statements Continued  
For the year ended 31 March 2022

**Previous year**

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
<b>Unrestricted funds</b>			
<i>General</i>			
General	127,385	353,583	480,968
	<b>127,385</b>	<b>353,583</b>	<b>480,968</b>

**15. Company limited by guarantee**

The Unity Centre Limited is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of it being wound up while they are a member, or within one year after the cease to be a member.