

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2024  
for  
Unity London**

Finsbury Robinson Limited  
237 Westcombe Hill  
Blackheath  
London  
SE3 7DW

Unity London

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for the Year Ended 31 March 2024

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Unity London

**Report of the Trustees  
for the Year Ended 31 March 2024**

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Public benefit**

The charity continued to offer support through prayer, publishing and spiritual educations.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

283340

**Principal address**

22-23 Herschell Road  
Forest Hill  
London  
SE23 1EG

**Trustees**

L Persaud President  
S Cooper Trustee

**Independent Examiner**

Finsbury Robinson Limited  
237 Westcombe Hill  
Blackheath  
London  
SE3 7DW

Approved by order of the board of trustees on 27 November 2024 and signed on its behalf by:



L Persaud - Trustee

**Independent Examiner's Report to the Trustees of  
Unity London**

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**Independent examiner's report to the trustees of Unity London**

I report to the charity trustees on my examination of the accounts of Unity London (the Trust) for the year ended 31 March 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Finsbury Robinson Limited  
237 Westcombe Hill  
Blackheath  
London  
SE3 7DW

27 November 2024

Unity London

Statement of Financial Activities  
for the Year Ended 31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		18,603	-	18,603	22,173
<b>Charitable activities</b>					
General		13,639	-	13,639	13,260
Investment income	2	-	-	-	6
<b>Total</b>		<u>32,242</u>	<u>-</u>	<u>32,242</u>	<u>35,439</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
General		<u>20,746</u>	<u>4,436</u>	<u>25,182</u>	<u>31,572</u>
<b>NET INCOME/(EXPENDITURE)</b>		11,496	(4,436)	7,060	3,867
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>71,789</u>	<u>73,943</u>	<u>145,732</u>	<u>141,865</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>83,285</u></u>	<u><u>69,507</u></u>	<u><u>152,792</u></u>	<u><u>145,732</u></u>

The notes form part of these financial statements

Unity London

Balance Sheet  
31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	5	10	69,507	69,517	73,956
<b>CURRENT ASSETS</b>					
Debtors	6	-	-	-	-
Cash at bank		<u>84,175</u>	<u>-</u>	<u>84,175</u>	<u>72,616</u>
		84,175	-	84,175	72,616
<b>CREDITORS</b>					
Amounts falling due within one year	7	(900)	-	(900)	(840)
		<u>83,275</u>	<u>-</u>	<u>83,275</u>	<u>71,776</u>
<b>NET CURRENT ASSETS</b>		<u>83,275</u>	<u>-</u>	<u>83,275</u>	<u>71,776</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>83,285</u>	<u>69,507</u>	<u>152,792</u>	<u>145,732</u>
<b>NET ASSETS</b>		<u>83,285</u>	<u>69,507</u>	<u>152,792</u>	<u>145,732</u>
<b>FUNDS</b>					
Unrestricted funds	8			83,285	71,789
Restricted funds				<u>69,507</u>	<u>73,943</u>
<b>TOTAL FUNDS</b>				<u>152,792</u>	<u>145,732</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 November 2024 and were signed on its behalf by:



L Persaud - Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Unity London

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

2. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Deposit account interest	<u>-</u>	<u>6</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	22,173	-	22,173
<b>Charitable activities</b>			
General	13,260	-	13,260
Investment income	<u>6</u>	<u>-</u>	<u>6</u>
<b>Total</b>	<u>35,439</u>	<u>-</u>	<u>35,439</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
General	<u>27,136</u>	<u>4,436</u>	<u>31,572</u>
<b>NET INCOME/(EXPENDITURE)</b>	8,303	(4,436)	3,867
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>63,486</u>	<u>78,379</u>	<u>141,865</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>71,789</u>	<u>73,943</u>	<u>145,732</u>

Unity London

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

5. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2023 and 31 March 2024	<u>177,458</u>	<u>4,400</u>	<u>340</u>	<u>182,198</u>
<b>DEPRECIATION</b>				
At 1 April 2023	103,515	4,400	327	108,242
Charge for year	<u>4,436</u>	<u>-</u>	<u>3</u>	<u>4,439</u>
At 31 March 2024	<u>107,951</u>	<u>4400</u>	<u>330</u>	<u>112,681</u>
<b>NET BOOK VALUE</b>				
At 31 March 2024	<u>69,507</u>	<u>-</u>	<u>10</u>	<u>69,517</u>
At 31 March 2023	<u>73,943</u>	<u>-</u>	<u>13</u>	<u>73,956</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Prepayments and accrued income	<u>-</u>	<u>-</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Other creditors	<u>900</u>	<u>840</u>

8. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	71,789	11,496	83,285
<b>Restricted funds</b>			
Restricted Fund	73,943	(4,436)	69,507
<b>TOTAL FUNDS</b>	<u>145,732</u>	<u>7,060</u>	<u>152,792</u>

Unity London

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

8. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	32,242	(20,746)	11,496
<b>Restricted funds</b>			
Restricted Fund	-	(4,436)	(4,436)
	<u>32,242</u>	<u>(25,182)</u>	<u>7,060</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	63,486	8,303	71,789
<b>Restricted funds</b>			
Restricted Fund	78,379	(4,436)	73,943
	<u>141,865</u>	<u>3,867</u>	<u>145,732</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	35,439	(27,136)	8,303
<b>Restricted funds</b>			
Restricted Fund	-	(4,436)	(4,436)
	<u>35,439</u>	<u>(31,572)</u>	<u>3,867</u>

Unity London

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

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**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2024.

Unity London

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2024

	31.3.24 £	31.3.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	18,603	22,173
<b>Investment income</b>		
Deposit account interest	-	6
<b>Charitable activities</b>		
Centre income	13,201	13,056
Book sales	438	204
Courses	-	-
	<u>13,639</u>	<u>13,260</u>
<b>Total incoming resources</b>	<b>32,242</b>	<b>35,439</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Rates and water	1,366	943
Insurance	963	860
Light and heat	3,015	2,706
Telephone	904	629
Cleaning	910	541
L Persaud	3,600	4,200
Rev McArthur	7,310	7,200
Books	891	1,277
Repairs and renewals	684	1,052
Rev P Mapletoft	200	-
Retreat costs	-	6,884
Depreciation of tangible fixed assets	<u>4,439</u>	<u>4,440</u>
	<b>24,282</b>	<b>30,732</b>

Unity London

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2024

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	31.3.24 £	31.3.23 £
<b>Support costs</b>		
<b>Finance</b>		
Bank Charges	-	-
<b>Governance costs</b>		
Accountancy and legal fees	<u>900</u>	<u>840</u>
Total resources expended	<u>25,182</u>	<u>31,572</u>
<b>Net income</b>	<u>7,060</u>	<u>3,867</u>

This page does not form part of the statutory financial statements