

Charity Registration Number: 1183875

Company Registration Number: 13274864 (England and Wales)

UNITED BY 2022 CHARITY
(formerly United by Birmingham 2022 Legacy Charity)
TRUSTEES' REPORT AND AUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024



UNITED BY 2022 CHARITY

(formerly United by Birmingham 2022 Legacy Charity)

LEGAL AND ADMINISTRATIVE INFORMATION

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|--------------------------|--|
| Trustees | Mr J P Rigby Mrs H K Millington Miss E M Simmonds OBE Mr I R Metcalfe OBE Mr A Khan Mrs A E Eustace Mr Z Chukwudum Sir D Thompson QPM DL Mr M S Waddell (appointed 22 July 2024) |
| Charity Number | 1193875 |
| Company Number | 13274864 |
| Registered Office | 11 th Floor Two Snow Hill Snow Hill Queensway Birmingham B4 6WR |
| Auditor | Ormerod Rutter Limited The Oakley Kidderminster Road Droitwich Worcestershire WR9 9AY |
| Bankers | Lloyds Bank Plc Commercial Banking PO Box 1000 BX1 1LT |

UNITED BY 2022 CHARITY
(formerly United by Birmingham 2022 Legacy Charity)

CONTENTS

| | Page |
|-----------------------------------|-------------|
| Trustees' report | 1 - 14 |
| Independent auditor's report | 15 - 17 |
| Statement of financial activities | 18 |
| Balance sheet | 19 |
| Statement of cash flows | 20 |
| Notes to the financial statements | 21 - 31 |

UNITED BY 2022 CHARITY

(formerly United by Birmingham 2022 Legacy Charity)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024. 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 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)" (effective 1 January 2019).

Structure, governance, and management

United By 2022 Charity is a charitable company limited by guarantee and not having any share capital, incorporated on 18 March 2021. The formation of the company arose following the approval of the official charity strategy of the Birmingham 2022 Commonwealth Games ("the Games") by the Board of the Organising Committee of the Games. The company was established under a Memorandum of Association, and it is governed under its Articles of Association which establish the objects and powers of the charitable company.

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 J P Rigby
Mrs H K Millington
Miss E M Simmonds OBE
Mr I R Metcalfe OBE
Mr A Khan
Mrs A E Eustace
Mr Z Chukwudum
Sir D Thompson QPM DL
Mrs N L Ibbetson (resigned 17 June 2024)
Mr M S Waddell (appointed 22 July 2024)

None of the trustees has any beneficial interest in the company. All trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

New trustees are onboarded according to United By 2022's procedures which include standard due diligence checks and requests for two references. Induction and training is tailored and conducted through introductory sessions with the board chair and key members of staff.

Objectives and Activities

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Stated in the Articles of Association, the Charity's objects are for the public benefit:

- To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.
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UNITED BY 2022 CHARITY

(formerly United by Birmingham 2022 Legacy Charity)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

- To develop the capacity and skills of the members of socially and/or economically disadvantaged communities in such a way that they are better able to identify and help meet their needs and to participate more fully in society.
- To provide and assist in providing facilities for sport, recreation or other leisure time occupation of such persons who have need for such facilities by reason of their youth, age, physical or learning disability, poverty or social or economic circumstances or for the public at large in the interests of social welfare and with the object of improving their conditions of life.
- To advance any other purpose that is charitable in accordance with the laws of England and Wales.

Our vision, purpose, and values

"In 2022 we looked and felt the best we have ever been, we felt proud and united, and so much seemed possible - we don't want to let that feeling go".

This is the guiding light behind all United By 2022 Charity does, because the Games showed everyone what the West Midlands can achieve when we are united. We will continue to galvanise civic engagement through volunteers, charities and community organisations. We will upskill and support charities and community groups so they become more resilient, and we will unite them with local businesses. By 2032, our work will contribute to the West Midlands becoming a national beacon of inclusive growth, where barriers are broken down and opportunities are accessible to a wider range of people.

United By 2022's values are to:

- Be a catalyst – build on the positive feeling and revitalised image of the region to increase opportunities for overlooked communities
- Be inclusive – improve representation and access across sports, arts and culture sectors and break down the barriers to taking part
- Be influential – advocate for unheard communities and volunteers and connect businesses and local charities
- Be relevant – understand and respond to the contextual barriers that prevent people from engaging

Achievements and Performance

United By 2022 Charity uses the unique connection to the Birmingham 2022 Commonwealth Games ("the Games") to engage communities with opportunities and sustain civic pride:

- The Charity holds a license to use assets and IP arising from the Birmingham 2022 Commonwealth Games. The Games connections, IP, and assets were a key factor in the award of a £4.7million contract from the Commonwealth Games Legacy Enhancement Fund for delivery of an inclusive communities' programme, called Legacy Trailblazers, which was signed in September 2023.

UNITED BY 2022 CHARITY

(formerly United by Birmingham 2022 Legacy Charity)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

- Providing the West Midlands' first volunteering service to meet growing demand for event volunteering across the region, connecting 2,200 volunteers with 23 exciting events and generating 15,000 hours of volunteer time for the region during the period.
- Providing the region with an award-winning youth volunteering service, Gen22, which has distributed £325,181 in grants in this period, and which will deliver hundreds of accessible volunteering opportunities to 16–24 year-olds throughout 2024/25.
- Reaching over 5,000 children through school workshops, educational resources, and inclusive activity days, encouraging those in priority groups to take part and become more active.
- Connecting regional businesses with local charities and community groups, by establishing a unique gateway for businesses to offer volunteering time, funding, or equipment. United By 2022 operate as a conduit and measure the social impact, adding to the £300 million in social value already generated by the Games.
- Providing community engagement for the £9m Inclusive Communities Fund, enabling reach into communities that do not usually succeed with funding applications. Our work to promote the fund to new audiences resulted in 1,400 applications that are fully representative of the West Midlands, and we coached and upskilled over 500 third-sector applicants to become more funding ready.

The overview below is not intended to report full details of United By 2022's achievements in 2023/24, but offers a summary against the Charity's core delivery areas:

| Core Delivery Area | Key Achievements in 2023/24 |
|---|--|
| Youth Volunteering – Gen22 supports 16-24 year-olds to gain confidence and skills, build their networks and prepare for the future. The young people who take part in our programme complete 30 hours of social action volunteering in their community while receiving mentoring and support. | In November 2023, Gen22 won a national award for Youth Volunteering and Social Action at the Children & Young People Now Awards. United By 2022 has partnered with 14 grassroots community organisations who will onboard and “host” youth volunteers and support them to complete their 30 hours of volunteering. In total, United By 2022 will grant £554,468 to community host organisations between 2023-25. We use a participatory grant making model and the selection process has been co-designed with communities to be accessible. We include features including community panels, feedback to successful and unsuccessful applicants, and webinars to help increase their chances in future funding applications. As well as grant funding, the 14 successful host organisations have received skills training and support to build their own capability, creating a sustainable legacy. So far during this period, 75 young people have been onboarded as youth volunteers, and we are on track to meet the target of recruiting 600-700 participants and achieving 18,000 hours of social action youth volunteering by the end of the 2024/25 period. |
| Empowering Youth Voice – Ideas Made Real gives young people the opportunity to apply for funding to make their social action project a reality. | In February 2024, we opened a new round of Ideas Made Real (IMR), a programme that will distribute £114,000 to marginalised young people in the region to lead and deliver their own social action projects. Co-designed with young people, the application process includes accessible features such as video applications. All shortlisted applicants will be invited to a weekend skills-building event, culminating in a final pitch to a community panel. The experience provides up to 60 young people with employability skills and awards funding of up to £7,000 to the winners. |

UNITED BY 2022 CHARITY

(formerly United by Birmingham 2022 Legacy Charity)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

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| | <p>Projects delivered in previous rounds include a wellbeing garden for homeless young people, a community basketball league, and a careers fair to support young people into the creative industry. Applications closed at the beginning of April 2024, and projects will be delivered between May 2024 and January 2025.</p> |
| <p>Children and Schools Engagement - Bring the Power (BTP) is our children and schools focused engagement project. It delivers inclusive opportunities for young people to get involved in sport or arts and culture, whether at festivals and other events, or in local schools across the West Midlands region.</p> | <p>United By 2022 delivered 57 inclusive workshops in 19 primary schools across the region and engaged with 1,233 pupils. Additionally, over 5,000 young people engaged with free education resources hosted on our website. In July and August 2023, the Charity hosted free inclusive sport activations during Birmingham Festival 23 where hundreds of people took the opportunity to try new sports including: table tennis, boxing, lawn bowls and hockey. United By 2022 also delivered a Festival Day at New Street Station over the August Bank Holiday weekend with free sport activations including wheelchair basketball and soft archery.</p> <p>We funded 7 artist residencies in SEND schools, giving students the opportunity to explore artistic pursuits, which culminated in a 5-day exhibition at Midlands Arts Centre in Birmingham.</p> <p>We have completed our pledge to visit every school that signed up for a workshop via the Birmingham 2022 Commonwealth Games schools programme. This year a further 61 primary school workshops celebrating the success of the Games were delivered across the West Midlands, engaging 91 teachers, 5 youth club leaders and 1,722 pupils. We included an international element, organising a Youth Summit with Trinidad & Tobago ahead of the 2023 Youth Commonwealth Games. We invited members of Birmingham's Youth City Board to exchange experiences with Trinbago children and young people at an online summit.</p> |
| <p>Community Engagement and Capacity Building – removing barriers faced by the 'unusual suspects' and increasing access to funding opportunities.</p> | <p>United By 2022 delivered community engagement services at scale to promote the Inclusive Communities Fund (ICF), in partnership with the Heart of England Community Foundation (HoECF) and the West Midlands Combined Authority. This uses c.£10m of surplus Games funds and distributes grants to community organisations in the West Midlands.</p> <p>Between November 2023 and February 2024, UB22 delivered 55 online, in person, and hybrid events, engaging a total of 1,672 people. The community engagement team at the Charity conducted a further 55 one-to-one sessions with community organisations and supported access requirements. We developed and delivered a range of bespoke resources, viewed by over 800 people.</p> <p>Of the 1400 applicants to the ICF, 51% completed a diversity and inclusion survey which proved the spread and breadth of United By 2022's engagement, generating applications from every local authority and a representative range of priority groups:</p> <ul style="list-style-type: none"> • 30% came from a Global Majority led organisation. • 6% came from an LGBTQIA+ organisation. • 11% came from a d/Deaf and/or disabled led organisations. • 273 people leading organisations identified as neurodivergent. • 47% of organisations were led by women, and 47% of organisations were led by men. <p>We also maintain a unique network of hundreds of community and grassroots organisations who signed up as part of the Birmingham Games community programme, our UB22 Family. The network thrives based around a well-</p> |

UNITED BY 2022 CHARITY

(formerly United by Birmingham 2022 Legacy Charity)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

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| | <p>attended programme of capacity building. We deliver regular training, development opportunities and communication that they cannot access elsewhere in the region, and in return our members contribute community intel and help with the co-design of our programmes and participatory grant making.</p> |
| <p>Volunteering opportunities in the West Midlands – Our digital platform allows volunteers to be matched with events and opportunities in the region.</p> | <p>In June 2023 we launched the ‘Volunteers Collective’, a digital platform that matches volunteers with a rising number of event volunteering opportunities in the West Midlands. The Collective is a direct legacy and made up of former Commonwealth Games volunteers. Over 1,000 volunteers signed up within 24 hours of launch, and the platform now holds over 2,200 volunteers. During the period, the Volunteers Collective contributed over 15,000 hours of volunteering at 23 events including:</p> <ul style="list-style-type: none"> • Birmingham Festival 23: <i>Proudly outdoors and free to access, Birmingham Festival 23 was the official one-year anniversary festival for the Birmingham 2022 Commonwealth Games and included live performances and participatory activities.</i> • IBSA World Blind Games: <i>The 2023 International Blind Sport Federation (IBSA) World Games were held across Birmingham, Coventry, Warwick and Walsall, marking the first time the Games had ever been held in the UK.</i> • FIG World Trampoline Championships: <i>Held in Arena Birmingham, the 2023 World Trampoline Championships was a major qualifying event for the 2024 Summer Olympics.</i> • Birmingham School Games: <i>Hosted by Sport Birmingham, this legacy event was the first schools’ event to take place at Alexander Stadium since the Birmingham 2022 Commonwealth Games.</i> <p>Other event opportunities include Boccia England, England Squash, Swim England, Birmingham Irish Association, Soul City Arts, and Boldmere Futures CIC.</p> <p>Maximising our coverage of the region, the Charity has partnered with the Coventry based charity, EnV Coventry. Via this route, the Volunteers Collective supported the Godiva Festival and Cov’s Big Bike Ride. 11 volunteers contributed their time to these events, completing 86 hours of volunteering in total. Partnerships like this aim to enhance and not compete with existing volunteering provision.</p> |
| <p>Social Value – Working towards a vision of the West Midlands as the heart of social value in the country.</p> | <p>We have successfully met our milestones in the ongoing development of our social value measurement services. We aim to connect businesses and charities, and provide a unique regional gateway for businesses to supply time, funding or equipment, and support the resilience of vital grassroots community, sports and arts organisations. Three examples:</p> <ul style="list-style-type: none"> • Over the past year we have procured a social value measurement tool and prepared a version we can offer to private sector organisations undertaking social value activities. One example is a project combatting digital poverty with SCC (UK) Limited. They supply digital tablets and we distribute them amongst qualifying United By 2022 Family members, and we measure the impact of these tools on the organisations and the benefit to the communities they serve across the region. One recipient told us it “opened a new door of opportunity” and gave them a chance to increase the digital skills of the overlooked community they serve. |

UNITED BY 2022 CHARITY

(formerly United by Birmingham 2022 Legacy Charity)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

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| | <ul style="list-style-type: none">We piloted Skilled Volunteers, an online mentoring portal which matches corporate volunteers with local third sector organisations to support with bid writing and LinkedIn marketing and project planning. We are also measuring the social value that we as a charity generate internally. We have begun collecting data on the social value of our projects and expect to report on this in June 2024. |
| <p>Inclusive Dance – Critical Mass is a Games Legacy Programme which brings together young people with and without disabilities to form an inclusive dance company.</p> | <p>Working in partnership with FABRIC Dance, the Critical Mass project has engaged hundreds of young people aged 16-30, with and without disabilities, in dance and movement activities. Working with local dance organisations across the region, over 52 dance sessions were delivered in multiple areas, including Birmingham, Coventry, Dudley, Worcester, Staffordshire, and Shrewsbury, as well as online. In total, 708 individuals attended these sessions.</p> <p>One of the highlights for the Critical Mass project this year was the mass performance at Birmingham Festival 23, titled 'Solara.' 84 participants performed in Solara, with nearly 50% of participants representing Birmingham and Staffordshire. 75% of the Solara cast identify as having a disability or other health condition, with a high retention rate since their first performance during the Birmingham 2022 Commonwealth Games. A significant finding of the evaluation so far, has been the positive impact on participant wellbeing of both the weekly dance sessions and the performance opportunities. Participants like the regular, active opportunities that meet social, emotional, and physical wellbeing needs. 100% of participants felt that Critical Mass was a safe and accessible space for them. It was reported by a parent of one of the participants with complex disabilities that her child has been discharged from mental health supervision since joining Critical Mass, and anecdotally we hear that several other participants have also been discharged.</p> |

Grant Making

United By 2022's grant making policy outlines the principles, criteria and processes that govern how the Charity will give grants and support projects that align with its objectives.

It sets out the intention to grant funds to projects that:

- Are community led, enabling communities to put their ideas into action and work to solve the challenges on their doorstep.
- Promote fairness and social inclusion.
- Support Games assets to be maximised for community benefit.

It also sets a framework for the administration of grants, due diligence, and reporting requirements from grantees.

UNITED BY 2022 CHARITY

(formerly United by Birmingham 2022 Legacy Charity)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

This year the Charity has granted the following funds for the following projects:

| Project, Organisation, and Funding Amount | Project Description |
|---|---|
| <p>Powered by Can – Gen22 Flagship Partner Total funding in 23/24: £75,000</p> | <p>Over 18 months, 100+ young people will receive one-to-one mentoring support and learning sessions to improve their employability skills, networking, goal setting and gain new art or sport skills. They will receive an Asdan Award and attend a bootcamp masterclass, resulting in 625 collective hours of social learning. As a Flagship Partner, this organisation will also provide peer-coaching and mentoring support to enable the success of the 12 grassroots host organisations in this cohort, maximising capacity building and transferring knowledge.</p> |
| <p>Birmingham City FC Community Trust – Gen22 Flagship Partner Total funding in 23/24: £75,000</p> | <p>During this project, young people will attend a teambuilding residential experience with the aim of fostering confidence, communication, resilience and problem-solving. They will also take part in various workshops and skills sessions. A youth council will guide the project's content, with staff mentors also providing their support throughout the trip. The project will culminate in a 30-hour guaranteed work placement that offers insight into sports-related careers and community involvement. BCFC aim to engage 200 young people in the programme. As a Flagship Partner, this organisation will also provide peer-coaching and mentoring support to enable the success of the 12 grassroots host organisations in this cohort, maximising capacity building.</p> |
| <p>Warwickshire Cricket Foundation – Gen22 Grassroots Partner Total funding in 23/24: £15,900</p> | <p>This project will aim to enable young women to initiate new opportunities and outdoor safe spaces for play within their communities. The participants will gain a Cricket Foundation Level 1 qualification, and bespoke training to deliver a community tennis, football and street hockey programme. Participants will co-lead sessions and increase their confidence until they can plan and lead the delivery of their own sessions.</p> |
| <p>Your Basketball League – Gen22 Grassroots Partner Total funding in 23/24: £11,814</p> | <p>This project will work with 22 young people and empower them to become Young Basketball Leaders, while also qualifying as a Level 2 referee, table official and coach. Upon completion, they will be able to officiate games and coach the next generation of players, along with driving their ambition.</p> |
| <p>The Inspire Group – Gen22 Grassroots Partner Total funding in 23/24: £14,160</p> | <p>This project will work with participants to help them identify end goals and aspirations for themselves, along with the social changes they wish to see. The young person will then plan how to achieve this by taking on experiences such as community sport design, volunteering at activity sessions and increasing understanding of community work.</p> |
| <p>Central Youth Theatre – Gen22 Grassroots Partner Total funding in 23/24: £15,848</p> | <p>This project will consist of weekly creative skills development sessions for young people. They will take part in workshops on marketing, event management, film making and screenplay which will then culminate in 3 short documentary-style films. These films will celebrate Wolverhampton residents and focus on how they have contributed towards the city's cultural, social and community development through cultivating positive change.</p> |
| <p>Gazebo Theatre – Gen22 Grassroots Partner Total funding in 23/24: £15,638</p> | <p>During this project young people will plan and deliver their own social action initiative. They will receive support with project planning, monitoring and evaluation, accessibility and inclusion, governance and compliance. Each young person will have the opportunity to explore specific creative art forms that they are interested in, while also gaining additional insight into creative industry from professionals.</p> |
| <p>Girl Grind UK – Gen22 Grassroots Partner Total funding in 23/24: £7,500</p> | <p>This project will invite young people from inner city Birmingham to a week-long creative course during which they will engage in workshops and social action volunteering experiences. Participants will decide on a social action campaign to create and deliver in their community, supported by Girl Grind UK. The young people involved will develop their skills in project planning, public speaking, leadership and community engagement, alongside experience in music, dance and drama.</p> |

UNITED BY 2022 CHARITY

(formerly United by Birmingham 2022 Legacy Charity)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

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| <p>In Power – Gen22 Grassroots Partner Total funding in 23/24: £15,900</p> | <p>This project will support young people to develop their leadership and community engagement skills, alongside taking part in mentoring sessions. It will also allow young people to increase their martial arts knowledge and empower them to become youth leaders to plan their own charitable event.</p> |
| <p>Pitch 2 Progress – Gen22 Grassroots Partner Total funding in 23/24: £15,523</p> | <p>During this project, young people will create and take part in social action projects and volunteering placements. The social action projects will be tailored to the local community that the organisation and young people reside in. Participants will co-create and lead a community event with the aim of bringing together over 2000 attendees from across Birmingham.</p> |
| <p>Solihull CEP – Gen22 Grassroots Partner Total funding in 23/24: £15,294</p> | <p>This project will allow young people to undertake work experience placements with professionals on specially designed projects across multiple sectors including music, film, television, visual arts and theatre. The young people will create exhibitions, screenings or presentations detailing the impact on the local community.</p> |
| <p>The Gap – Gen22 Grassroots Partner Total funding in 23/24: £15,900</p> | <p>During this project, young people will take part in one of two placements as a creative production assistant or an arts engagement and operations assistant. They will also lead and deliver celebration exhibition events that showcase their experience and learnings.</p> |
| <p>The Table – Gen22 Grassroots Partner Total funding in 23/24: £15,804</p> | <p>This project will provide young people with communication, research, marketing and presentation skills. They will then use these skills to take part in various community activities such as receiving specialised training in hospitality and food preparation, a team building day and a graduation ceremony to share their experiences.</p> |
| <p>Warrens Hall Riding School – Gen22 Grassroots Partner Total funding in 23/24: £15,900</p> | <p>This project will support young people with SEND needs, through equine therapy. Participants will take part in various activities while also receiving mental health and wellbeing sessions. They will also be given the opportunity to earn Stable Management qualifications and Makaton training.</p> |
| <p>Fox Hollies School – The Common Ground Project Total funding in 23/24: £32,000</p> | <p>Common Ground Arts programme brings high-quality artist residencies to seven schools in the Birmingham special schools cooperative trust, working to close the gap of inequalities in creative arts for students (aged 3-19) with special educational needs. The students who participate in this programme typically have significant barriers to engaging in mainstream arts curriculum and therefore the Common Ground programme offers a bespoke and accessible way for these students to engage in the arts. Types of projects include sound exploration for non-verbal students, mosaic design and felt making for students with autism, soundscape experiences for students with learning disabilities and film making to explore student deaf identity.</p> |
| <p>Birmingham Education Partnership – Stronger Together Festival Total funding in 23/24: £9,000</p> | <p>The Stronger Together festival will welcome pupils and families from Queensbridge School and community as well as pupils and families from King Edwards VI Camphill School for Boys, Kings Norton Girls School and Wheeler's Lane Technology College. Each of the schools will spend six weeks working with cultural organisations on the festival theme <i>Stronger Together</i> which will celebrate personal and community identity. The four festival projects will take place throughout June and early July 2024.</p> |
| <p>ConnectEd Partnership – Wolverhampton Festival Day Total funding in 23/24: £4,900</p> | <p>Festival Days are mass participation moments for primary and/or secondary aged individuals, with the aim to connect young people through an inspirational day of sport and cultural activity. This event will be co-designed, and where possible, led by young people, encouraging creativity and innovative thinking.</p> |
| <p>Urban Heard CIC – Solihull Festival Day Total funding in 23/24: £4,900</p> | <p>Festival Days are mass participation moments for primary and/or secondary aged individuals, with the aim to connect young people through an inspirational day of sport and cultural activity. This event will be co-designed, or where possible, led by young people, encouraging creativity and innovative thinking.</p> |

UNITED BY 2022 CHARITY

(formerly United by Birmingham 2022 Legacy Charity)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

Contribution made by volunteers

United By 2022 Charity would like to thank its dedicated volunteers for their support.

This year, a specially trained group of volunteers have supported the Birmingham 2022 Commonwealth Games Mascot, Perry, as chaperones. These volunteers work with Perry the Mascot at events and support him with interacting with event attendees and members of the public. With their support, 36 Perry visits took place during this period at a range of events including:

- The Summer School Games at Alexander Stadium in Perry Barr
- The launch of Sandwell Aquatics Centre as a community leisure centre
- Birmingham Festival 23 in Birmingham's Centenary Square
- Aquatics activations in Merry Hill Shopping Centre organised by Active Black Country
- FIG World Trampoline Gymnastics Championships in Birmingham
- British Junior Squash Open at the University of Birmingham
- Generation Impact Youth Carers celebration event in Dudley

In total, Perry Chaperones provided 164 hours of volunteer time during the period.

Governance

All policies and procedures are reviewed on either an annual basis or when it is legally necessary. There are several policies in place which impact financial management including: money laundering policy, policy for paying staff, a grant making policy, anti-corruption and bribery policy, and the risk management policy.

The Charity has a Conflicts of Interest policy which requires all trustees, directors, volunteers, and staff to register all interests that are relevant to their role at United By 2022 Charity. There is also a standing agenda item at the top of each Trustee Board meeting which requires trustees and other attendees to declare any interests that are relevant to matters on that day's Agenda. The register is maintained and reviewed regularly.

United By 2022 Charity is committed to the effective identification and management of risks and issues at every level. The Charity has put a policy in place to ensure it provides a safe and secure environment for employees, directors, trustees, partners, volunteers, and stakeholders.

As part of the risk management process, the Charity has put into place the following:

- Policies to protect future employees and volunteers from harassment, bullying and all forms of discrimination.
- A register of Trustee Board member's interests, a Conflicts of Interest Register (which includes the interests of all staff and volunteers), and a Gifts and Hospitality Register
- A Corporate Risk and Issues Register

Risks and issues are classified in escalating levels of severity: Negligible, Minor, Moderate, Major, Critical.

UNITED BY 2022 CHARITY

(formerly United by Birmingham 2022 Legacy Charity)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The Charity embraces calculated, controlled risk taking, such as taking on new opportunities and partnerships, or using innovative approaches to extend learning, provided risk exposure is no more than the Major impact tier of the risk classifications.

United By 2022 Charity has two committees:

Finance, Audit, and Risk Committee – Chair: Matt Waddell

The Finance, Audit, and Risk Committee (FINCO) meets four times a year and is responsible for appointing the Charity's auditors, having oversight of the financial reporting and planning, and reviewing organisational risks. The FINCO is comprised of three trustees, with regular attendance from the Chief Executive Officer, the Head of Operations and Governance, and the Finance Manager.

The Chair of the FINCO during the period was Nicola Ibbetson who resigned from her post in June 2024. We want to thank her for her fantastic contribution to the Board and as Chair for this Committee.

Remuneration and Recruitment Committee – Chair: Harjinder Millington

The Remuneration and Recruitment Committee (REMCO) meets twice a year and leads on matters relating to the terms of engagement of the Chief Executive Officer and broader organisational recruitment and remuneration. The REMCO is comprised of three trustees, with attendance from the Chief Executive Officer, Head of Operations and Governance, and the Finance Manager as requested.

Financial Review

During the period, United By 2022 Charity received income of £1,508,334 (2023: £0) from the WMCA Trailblazer contract, £86,218 (2023: £0) from the Inclusive Communities Fund contract with the Heart of England and £10,000 (2023: £12,500) through funds received for the volunteering legacy from Spirit of 2012.

Income that was significant to the Charity in prior periods but did not repeat in this financial year: £0 (2023: £12,172) from their share of the ticketing and merchandise donations, £0 (2023: £200,000) through donations by the Rigby Foundation, £0 (2023: £43,682) through donations made by Gowling WLG from their unclaimed client funds, and £0 (2023: £34,730) income through other donations including staff giving schemes, and a donation from SCC UK Plc of (2023: £5,000) worth of IT equipment for distribution to United By partners.

In the prior year the Charity received restricted funds from PwC (£5,683) and Shoosmiths (£15,000) for specific projects.

Total incoming resources are shown in the Statement of Financial Activities at £1,614,598 (2023: £323,767).

The net assets held by United By 2022 Charity as of 31 March 2024 were £395,305 (2023: £385,181). Of which £63,835 (2023: £55,363) were held in restricted funds, and £331,470 (2023: £329,818) were in unrestricted funds.

UNITED BY 2022 CHARITY

(formerly United by Birmingham 2022 Legacy Charity)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

Reserves Policy

United By 2022 holds a reserves level which provides the Charity with adequate financial stability (equivalent to afford its short-term liabilities for pay and non-pay contractual obligations for a period of approximately 6 months) and the means for it to meet its charitable objectives for that period. As at 31 March 2024 this reserve amounted to £314k (2023: £154k).

The Board of Trustees will continue to review the number of reserves that are required to ensure that they are adequate to fulfil the Charity's continuing obligations on a half-yearly basis.

Principal Source of Funds

As of 31 March 2024, the primary sources of income in the year were from the Trailblazer contract with the WMCA and the Inclusive Communities Fund contract with the Heart of England Community Foundation.

As of 31 March 2023, the primary source of income was donations through local partners (Rigby Foundation) and several restricted funds, arising through the official charity status for the Birmingham 2022 Commonwealth Games. This includes:

- £12,500 grant from Spirit of 2012 to develop the volunteering service in the West Midlands.
- £20,000 from Shoosmiths LLP of which £5,000 was an unrestricted donation and £15,000 was invested in a social mobility project in Birmingham. The grant was used to engage a local community organisation for a period of 12 months and has supported 15 young people from disadvantaged backgrounds to access pathways to professional development.
- As part of their 'Move the Nation' campaign Pricewaterhouse Coopers ("PwC") Foundation engaged the Charity to participate in the young people swimming legacy programme led by Swim England with a view to build on the aquatic legacy of the Games. They donated and ringfenced an initial £5,000 of funds for this purpose, a further £683 was raised through PwC staff fundraising.
- The staff at SCC Plc raised funds for a purchase of IT equipment (value £5,000) consisting of laptops and tablets that the Charity donated through a selection process to some of its United By partners in the furtherance of their community work.

Organisation Structure and Networks

From February 27th 2023 United By 2022 employed nine members of staff and during this period we recruited and increased our employees to 21 members of staff, plus one long-term secondee, courtesy of our corporate partner, Gowling WLG. This rapid expansion was in response to being awarded a contract with the West Midlands Combined Authority to deliver a programme of region-wide activities funded by £4.7m from the Birmingham 2022 Commonwealth Games Legacy Enhancement Fund.

The organisational structure of the Charity comprises of a Chief Executive Officer, who leads the staff and reports to the Board of Trustees. There are four Heads of Departments including: Head of Operations and Governance, Head of Programmes, Head of Communications, and a Head of Outreach and Impact. Each lead on a functional area, reports to the CEO, and manages staff.

UNITED BY 2022 CHARITY

(formerly United by Birmingham 2022 Legacy Charity)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

United By 2022 Charity supports an extensive network of charitable organisations with training workshops, events and webinars. Originally signed up to the Community Programme at the Games, the network is known as the United By Family; their values and priorities align with the inclusive vision of the Charity and they work with communities at a grassroots level. We provide a gateway for funding, support and equipment to reach communities at grassroots level, and generate opportunities for third sector organisations to become more resilient and sustainable.

The Charity also engages with a wide range of businesses and employers in the region, including Salesforce, Fisher German, SCC, Gowling WLG, Arup and more. The Charity provides a social value gateway, making it easier to connect with local charities and supply pro-bono legal support, skilled volunteers, donations, and IT equipment. Longer-term partnerships are in development which will diversify the income and sustainability of the Charity.

Plans For Future Periods

In 2023-24 the activities and organisational structure have been dominated by delivery for the Trailblazer Contract with the West Midlands Combined Authority (WMCA). This funding is part of the Commonwealth Games Legacy Enhancement Fund, which has an end date of March 2025. Under this contract the Charity delivers region-wide youth volunteering, events volunteering, social value for businesses, inclusive dance for disabled young people and youth engagement in physical activity. In the forthcoming period, United By 2022 is on track to complete its deliverables under the contract by the end of 2024, moving to an evaluation and closedown of the contracted activity in early 2025.

The Charity has approved its strategy for the period 2025-27 and will shape its income generation, activity, and organisational structure around a triple focus of community engagement, volunteering and social value:

- Community Engagement: The Charity maintains a unique network of over 500 community organisations including 180 United By Family members across arts and culture, physical activity and wellbeing and community sectors. We supplied successful community engagement services for the £9m Inclusive Communities Fund and we are proven experts in reaching the unusual suspects and those least likely to engage. Services include community consultation, engagement and capacity building. We provide Asset Based Community Development and inclusive Grant Administration and Capacity Building services.
- Volunteers and Youth Volunteers:
 - The Volunteers Collective is the only volunteering platform that has a unique tie to the Commonwealth Games and is available to large events taking place in the West Midlands. As a place-based volunteer workforce, the 2,200 Volunteers are an asset attractive to major events organisers coming to the region. The Charity's volunteering offer supports skills and the events economy.

UNITED BY 2022 CHARITY

(formerly United by Birmingham 2022 Legacy Charity)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

- The Charity runs Gen22, a co-designed Youth Volunteering service that provides thousands of marginalised young people with opportunities proven to boost their confidence, skills and life chances. As the youngest city in Europe, Birmingham is poised to become a national hub of transformative youth impact with the right investment. The uptake and outcomes from this programme buck national trends which see a drop off in volunteering generally, and specifically amongst young people.
- Social Value Services: We make connections between businesses and charities and make it easier to support our local third sector. We offer a gateway for responsible businesses to offer their time, funds and equipment to the community organisations making a difference to our most overlooked and underserved communities. For example, our skilled volunteering programme matches skilled volunteers from business with grassroots organisations that need support in bid writing, budgeting or governance. We measure the social value of the time volunteered, which supports the local economy and enhances the brand of the region.

In the forthcoming period United By 2022 will develop and communicate these service lines to meet the needs of local stakeholders and play an influential part in tackling inequalities across the West Midlands. The Charity will build on existing partnerships to create a sustainable organisation using our unique assets, local knowledge and expertise, enabling people across the West Midlands to tap into that 2022 feeling, and to thrive where they live.

UNITED BY 2022 CHARITY

(formerly United by Birmingham 2022 Legacy Charity)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees, who are also the directors of United By 2022 Charity 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 period.

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.

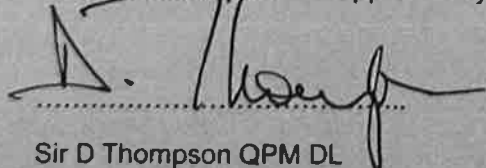
Auditor

In accordance with the company's articles, a resolution proposing that Ormerod Rutter Limited be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to the auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.



Sir D Thompson QPM DL
Chair of the Board of Trustees

Date: 25/10/2024

UNITED BY 2022 CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022 LEGACY CHARITY)

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF UNITED BY 2022 CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022 LEGACY CHARITY)

Opinion

We have audited the financial statements of United by 2022 Charity (formerly United by Birmingham 2022 Legacy Charity) (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

UNITED BY 2022 CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022 LEGACY CHARITY)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF UNITED BY 2022 CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022 LEGACY CHARITY)

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Based on our understanding of the charitable company, we identified the principal risks of non-compliance with laws and regulations including those that have a direct impact on the preparation of the financial statements and the extent to which non-compliance might have a material effect on the financial statements. Audit procedures performed included discussions with management, review of board meeting minutes, testing of journals, designing and performing audit procedures and challenging assumptions and judgements made by management in relation to accounting estimates.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**UNITED BY 2022 CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022
LEGACY CHARITY)**

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

**TO THE TRUSTEES OF UNITED BY 2022 CHARITY (FORMERLY UNITED BY
BIRMINGHAM 2022 LEGACY CHARITY)**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.


Colm McGrory FCA (Senior Statutory Auditor)
for and on behalf of Ormerod Rutter Limited

28/10/2024

Chartered Accountants
Statutory Auditor

The Oakley
Kidderminster Road
Droitwich
Worcestershire
WR9 9AY

Ormerod Rutter Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

UNITED BY 2022 CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022 LEGACY CHARITY)

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 MARCH 2024

| | Notes | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ |
|---|-------|---------------------------------|-------------------------------|--------------------|---------------------------------|-------------------------------|--------------------|
| Income from: | | | | | | | |
| Donations and legacies | 3 | 5,773 | 10,000 | 15,773 | 290,584 | 33,183 | 323,767 |
| Charitable activities | 4 | - | 1,594,552 | 1,594,552 | - | - | - |
| Investments | 5 | 4,273 | - | 4,273 | - | - | - |
| Total income | | <u>10,046</u> | <u>1,604,552</u> | <u>1,614,598</u> | <u>290,584</u> | <u>33,183</u> | <u>323,767</u> |
| Expenditure on: | | | | | | | |
| Charitable activities | 6 | 8,394 | 1,596,080 | 1,604,474 | 64,615 | 13,820 | 78,435 |
| Total expenditure | | <u>8,394</u> | <u>1,596,080</u> | <u>1,604,474</u> | <u>64,615</u> | <u>13,820</u> | <u>78,435</u> |
| Net income and movement in funds | | 1,652 | 8,472 | 10,124 | 225,969 | 19,363 | 245,332 |
| Reconciliation of funds: | | | | | | | |
| Fund balances at 1 April 2023 | | 329,818 | 55,363 | 385,181 | 103,849 | 36,000 | 139,849 |
| Fund balances at 31 March 2024 | | <u>331,470</u> | <u>63,835</u> | <u>395,305</u> | <u>329,818</u> | <u>55,363</u> | <u>385,181</u> |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

UNITED BY 2022 CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022 LEGACY CHARITY)

BALANCE SHEET

AS AT 31 MARCH 2024

| | Notes | 2024 £ | £ | 2023 £ | £ |
|---|-------|------------------|----------------|-----------------|----------------|
| Current assets | | | | | |
| Debtors | 13 | 112,650 | | 40,847 | |
| Cash at bank and in hand | | 527,181 | | 416,712 | |
| | | <u>639,831</u> | | <u>457,559</u> | |
| Creditors: amounts falling due within one year | 14 | <u>(244,526)</u> | | <u>(72,378)</u> | |
| Net current assets | | | 395,305 | | 385,181 |
| Net assets excluding pension liability | | | 395,305 | | 385,181 |
| The funds of the charity | | | | | |
| Restricted income funds | 16 | | 63,835 | | 55,363 |
| Unrestricted funds | | | 331,470 | | 329,818 |
| | | | <u>395,305</u> | | <u>385,181</u> |


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 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

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 under the requirements of the Companies Act 2006, 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 25/10/24



Mr M S Waddell
Trustee

Company registration number 13274864 (England and Wales)

UNITED BY 2022 CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022 LEGACY CHARITY)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

| | Notes | 2024 £ | £ | 2023 £ | £ |
|---|-------|-----------|---------|-----------|---------|
| Cash flows from operating activities | | | | | |
| Cash generated from operations | 20 | | 106,196 | | 380,444 |
| Investing activities | | | | | |
| Investment income received | | 4,273 | | - | |
| Net cash generated from/(used in) investing activities | | | 4,273 | | - |
| Net cash used in financing activities | | | - | | - |
| Net increase in cash and cash equivalents | | | 110,469 | | 380,444 |
| Cash and cash equivalents at beginning of year | | | 416,712 | | 36,268 |
| Cash and cash equivalents at end of year | | | 527,181 | | 416,712 |

UNITED BY 2022 CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022 LEGACY CHARITY)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

United by Birmingham 2022 Legacy Charity is a private company limited by guarantee and incorporated in England and Wales. The registered office is 11th Floor, Two Snow Hill, Snow Hill Queensway, Birmingham, B4 6WR.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

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 the revaluation of freehold properties and to include investment properties and certain financial instruments 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 or grantors 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

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.

UNITED BY 2022 CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022 LEGACY CHARITY)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

UNITED BY 2022 CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022 LEGACY CHARITY)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (Continued)

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

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.

Critical areas of judgement

The revenue recognition between unrestricted and restricted funds due to donations and other activities.

3 Income from donations and legacies

| | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ |
|---------------------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Donations and gifts | 5,773 | 10,000 | 15,773 | 290,584 | 33,183 | 323,767 |

4 Income from charitable activities

| | Restricted funds 2024 £ | Restricted funds 2023 £ |
|----------------------------|----------------------------------|----------------------------------|
| Performance related grants | 1,594,552 | - |

Performance related grants analysis

| | 2024 £ |
|---------------------------------------|-----------|
| West Midlands Combined Authority | 1,508,334 |
| Heart of England Community Foundation | 86,218 |

UNITED BY 2022 CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022 LEGACY CHARITY)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

5 Income from investments

| | Unrestricted funds 2024 £ | Unrestricted funds 2023 £ |
|---------------------|------------------------------------|------------------------------------|
| Interest receivable | 4,273 | - |

6 Charitable activities

| | 2024 £ | 2023 £ |
|--|------------------|---------------|
| Staff costs | 309,012 | 32,198 |
| Marketing and admin costs | 61,166 | 8,923 |
| Technology costs | - | 1,822 |
| Project costs | 363,339 | 12,120 |
| Secondment costs | 42,044 | 4,357 |
| Digital assets | 14,856 | - |
| Travel | 3,134 | - |
| Merchandise | 18,961 | - |
| Insurance | 9,789 | - |
| Equipment expenses | 7,777 | - |
| Legal and professional | 16,086 | - |
| Evaluation costs | 56,150 | 68 |
| | <u>902,314</u> | <u>59,488</u> |
| Grant funding of activities (see note 7) | 375,981 | - |
| Share of support costs (see note 8) | 319,629 | 13,007 |
| Share of governance costs (see note 8) | 6,550 | 5,940 |
| | <u>1,604,474</u> | <u>78,435</u> |
| Analysis by fund | | |
| Unrestricted funds | 8,394 | 64,615 |
| Restricted funds | 1,596,080 | 13,820 |
| | <u>1,604,474</u> | <u>78,435</u> |

7 Grants payable

| | Charitable activities 2024 £ |
|------------------------------------|---------------------------------------|
| Grants to institutions (18 grants) | 375,981 |

UNITED BY 2022 CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022 LEGACY CHARITY)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Support costs allocated to activities

| | 2024 | 2023 |
|------------------------|----------------|---------------|
| | £ | £ |
| Staff costs | 270,283 | - |
| Legal and professional | 16,278 | 13,007 |
| Bank fees | 775 | - |
| Sundry | 2,731 | - |
| Insurance | 14,164 | - |
| Postage | 110 | - |
| Rent | 11,464 | - |
| Training | 3,824 | - |
| Governance costs | 6,550 | 5,940 |
| | <u>326,179</u> | <u>18,947</u> |

Analysed between:

| | | |
|-----------------------|----------------|---------------|
| Charitable activities | <u>326,179</u> | <u>18,947</u> |
|-----------------------|----------------|---------------|

| | 2024 | 2023 |
|-----------------------------------|--------------|--------------|
| | £ | £ |
| Governance costs comprise: | | |
| Audit fees | 6,550 | 5,940 |
| | <u>6,550</u> | <u>5,940</u> |

9 Net movement in funds

| | 2024 | 2023 |
|--|--------------|--------------|
| | £ | £ |
| The net movement in funds is stated after charging/(crediting): | | |
| Fees payable for the audit of the charity's financial statements | <u>6,550</u> | <u>5,940</u> |

10 Trustees

During the year, none of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

During the year, no trustees received reimbursed expenses (2023: £44 was received by one trustee for travel expenses).

UNITED BY 2022 CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022 LEGACY CHARITY)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

11 Employees

The average number of employees during the year was:

| 2024 Number | 2023 Number |
|----------------|----------------|
| 13 | 9 |
| <u>13</u> | <u>9</u> |

Employment costs

| | 2024 £ | 2023 £ |
|-----------------------|----------------|---------------|
| Wages and salaries | 491,562 | 30,011 |
| Social security costs | 51,256 | - |
| Other pension costs | 36,477 | 2,187 |
| | <u>579,295</u> | <u>32,198</u> |

The number of employees whose annual remuneration was more than £60,000 is as follows:

| | 2024 Number | 2023 Number |
|----------------------|----------------|----------------|
| £110,000 to £120,000 | 1 | - |
| | <u>1</u> | <u>-</u> |

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

| | 2024 £ | 2023 £ |
|--------------------|----------------|-----------|
| Total remuneration | 212,160 | - |
| | <u>212,160</u> | <u>-</u> |

12 Taxation

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

13 Debtors

| | 2024 £ | 2023 £ |
|---|----------------|---------------|
| Amounts falling due within one year: | | |
| Trade debtors | 26,663 | - |
| Other debtors | 11,464 | 3,329 |
| Prepayments and accrued income | 74,523 | 37,518 |
| | <u>112,650</u> | <u>40,847</u> |

UNITED BY 2022 CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022 LEGACY CHARITY)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

| | | |
|---|----------------|---------------|
| 14 Creditors: amounts falling due within one year | 2024 | 2023 |
| | £ | £ |
| Other taxation and social security | 52,826 | - |
| Trade creditors | 155,488 | 62,001 |
| Accruals and deferred income | 36,212 | 10,377 |
| | <u>244,526</u> | <u>72,378</u> |
| 15 Retirement benefit schemes | 2024 | 2023 |
| Defined contribution schemes | £ | £ |
| Charge to profit or loss in respect of defined contribution schemes | 36,477 | 2,187 |
| | <u>36,477</u> | <u>2,187</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.

UNITED BY 2022 CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022 LEGACY CHARITY)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations held on trust for specific purposes:

| | Movement in funds | | | Movement in funds | | |
|---------------------------------------|---------------------------------|----------------------------|----------------------------|---------------------------------|----------------------------|--|
| | Balance at 1 April 2022 £ | Incoming resources £ | Resources expended £ | Balance at 1 April 2023 £ | Incoming resources £ | Resources expended 31 March 2024 £ |
| Organising Committee | 36,000 | - | (1,250) | 34,750 | - | (15,000) |
| Spirit of 2012 | - | 12,500 | (4,620) | 7,880 | 10,000 | (17,880) |
| Shoosmiths LLP | - | 15,000 | (7,500) | 7,500 | - | (7,500) |
| PwC | - | 5,683 | (450) | 5,233 | - | - |
| Heart of England Community Foundation | - | - | - | - | 86,218 | (75,216) |
| West Midlands Combined Authority | - | - | - | - | 1,508,334 | (1,480,484) |
| | <u>36,000</u> | <u>33,183</u> | <u>(13,820)</u> | <u>55,363</u> | <u>1,604,552</u> | <u>(1,596,080)</u> |
| | | | | | | <u>63,835</u> |

UNITED BY 2022 CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022 LEGACY CHARITY)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 Restricted funds

(Continued)

Organising Committee for Birmingham 2022 Commonwealth Games - Voluntary Legacy Programme

Restricted funds were provided in the prior year and allocated for the furtherance of the Volunteer Legacy activity. It is envisaged that the remaining balance will be spent on the digital infrastructure of the volunteer portal in future periods.

Spirit of 2012 - Volunteer Legacy Programme

Spirit of 2012, the London 2012 Olympics legacy funder, granted the Organising Committee a grant for the development of the volunteer programme. On dissolution of the OC, the grant was novated to UB2022 in February 2023 and was used to staff and launch the volunteer programme until June 2023.

Shoosmiths LLP - Social Mobility Project

This was a £15,000 commission from Shoosmiths LLP, funding was spent via a local organisation on a professional mentor to work directly with a cohort of 15 young people in Birmingham for 12 months, from 20 February 2023. The key objective of the commission was to contribute to improving social mobility across the city, by supporting young people with NEET status from disadvantaged backgrounds to access genuine pathways to professional development.

PwC - Swimming Legacy

Funds have been provided by PwC and ringfenced for use in the young people swimming legacy programme led by Sport England to build on the aquatic legacy of the Games. The funds will be spent in accordance with the needs of the programme and supporting community partners.

West Midlands Combined Authority

Award of a £4.7million contract to March 2025 from the Commonwealth Games Legacy Enhancement Fund for delivery of an inclusive communities' programme, called Legacy Trailblazers.

Heart of England Community Foundation

The Inclusive Communities Fund is a £9m Grant Fund from the WMCA's Games Legacy Enhancement Fund, administered by Heart of England Community Foundation. Our contract £86k with Heart of England is for community engagement services to signpost potential grantees into the fund, and specifically to encourage applications from marginalised communities or the unusual suspects.

UNITED BY 2022 CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022 LEGACY CHARITY)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 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 2023 £ | Incoming resources £ | Resources expended £ | At 31 March 2024 £ |
|-----------------------|----------------------------------|-------------------------------------|-------------------------------------|-----------------------------------|
| General funds | 329,818 | 10,046 | (8,394) | 331,470 |
| | <u>329,818</u> | <u>10,046</u> | <u>(8,394)</u> | <u>331,470</u> |
| Previous year: | At 1 April 2022 £ | Incoming resources £ | Resources expended £ | At 31 March 2023 £ |
| General funds | 103,849 | 290,584 | (64,615) | 329,818 |
| | <u>103,849</u> | <u>290,584</u> | <u>(64,615)</u> | <u>329,818</u> |

18 Analysis of net assets between funds

| | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
|------------------------------|------------------------------------|----------------------------------|--------------------|
| At 31 March 2024: | | | |
| Current assets/(liabilities) | 331,470 | 63,835 | 395,305 |
| | <u>331,470</u> | <u>63,835</u> | <u>395,305</u> |
| | <u>331,470</u> | <u>63,835</u> | <u>395,305</u> |
| | | | |
| | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ |
| At 31 March 2023: | | | |
| Current assets/(liabilities) | 329,818 | 55,363 | 385,181 |
| | <u>329,818</u> | <u>55,363</u> | <u>385,181</u> |
| | <u>329,818</u> | <u>55,363</u> | <u>385,181</u> |

19 Related party transactions

During the year, the charity paid £7,000 to Rewired PR Limited of which Harjinder Kaur Millington, a trustee, is a director. These transactions have been conducted under normal market conditions.

UNITED BY 2022 CHARITY (FORMERLY UNITED BY BIRMINGHAM 2022 LEGACY CHARITY)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

| 20 | Cash generated from operations | 2024 | 2023 |
|-----------|---|----------------|----------------|
| | | £ | £ |
| | Surplus for the year | 10,124 | 245,332 |
| | Adjustments for: | | |
| | Investment income recognised in statement of financial activities | (4,273) | - |
| | Movements in working capital: | | |
| | (Increase)/decrease in debtors | (71,803) | 148,720 |
| | Increase/(decrease) in creditors | 172,148 | (13,608) |
| | Cash generated from operations | <u>106,196</u> | <u>380,444</u> |

21 Analysis of changes in net funds

The charity had no material debt during the year.