



Annual Report 2017-2018

United Purpose 
Beyond aid



One of the Women's Business Centres we established in Bangladesh (in July 2017) is already operating well and has set up 33 agricultural producer groups, reaching over 1,000 women. These women are members of one of the producer groups.

Leadership at United Purpose

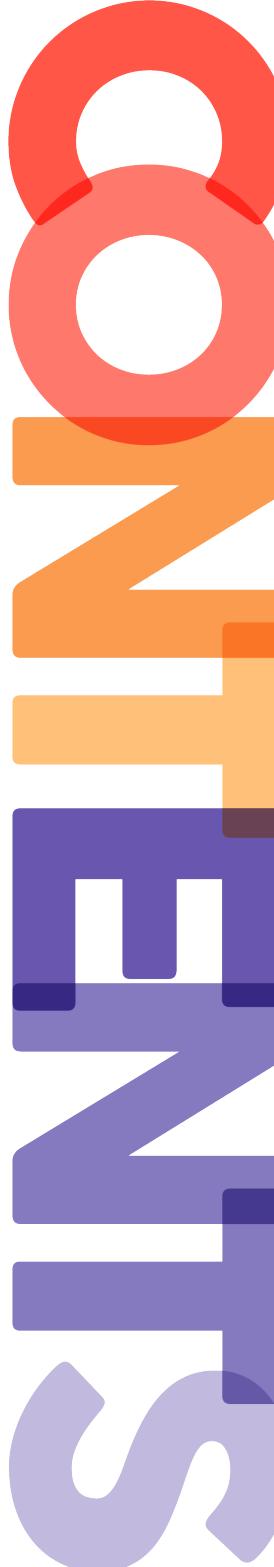
Board of Trustees

Peter Ayres (Chair)	
Ceri Briggs	
Hadi Husani	
Steven Marshall	
Sir Martin Davidson	
David Bull	
Peter Atfield	(joined 25/06/18)
Nicola Pulman	(joined 25/06/18)
Mary Robinson	(joined 25/06/18)
Nicola Mushet	(until 31/05/18)
Alan Davies	(until 30/06/18)
Adam Wynne	(until 31/03/18)

Senior Leadership

Kathryn Llewellyn	Chief Executive Officer	(joined 02/02/14)	---
Obi Ofokansi	Finance and Services Director (Acting position)	(joined 25/06/16)	(until 20/10/17)
Kim West	Global Programmes Director	(joined 04/04/17)	(until 22/04/18)
Hannah Pudner	Global Director for External Affairs	(joined 18/09/17)	---
Peter Sargent	Chief Operations Officer	(joined 14/05/18)	---

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Foreword from the Chair

This year has been another significant one for United Purpose (UP). We have settled into our new home in Cardiff, undergone a thorough review of our Global Strategy, begun to integrate sport into our projects and continued to implement our innovative global programmes. None of this would have been possible without our worldwide community of ambassadors, volunteers, donors, staff and partner organisations. As ever, we are grateful for your continued support.

There is no doubt that 2018 has been a challenging year globally. Extreme inequality has continued to rise, climate change is threatening the livelihoods of the poorest and most vulnerable communities, and the worst refugee crisis in recent years has unfolded in Bangladesh. And closer to home we have had to address the uncertainties posed by Britain's exit from the European Union, including, but not limited to, uncertainties about access to future opportunities and fluctuating exchange rates.

United Purpose continues to learn and adapt to respond to these challenges, supporting people to earn better livings, lead healthier lives and exercise their rights. Through our work, we reached 4 million people worldwide this year. We are immensely proud of the incredible work our Country Programmes and local partners deliver – each facing a unique set of challenges to which they rise admirably.

This year's highlights are many and varied. We provided more than 150,000 people with access to safe water, like 13-year-old Edna in Malawi (p 20). We enabled over 400,000 people to increase their incomes, focusing especially on smallholder farmers and microentrepreneurs like Ajara in Ghana (p 15). We trained over 1.5 million people in advocacy and human rights, supporting people like Maria in Brazil (p 22) to negotiate with the government and stand up for their rights.

We reached over 400,000 people with vital humanitarian assistance, such as providing communities with food and cash transfers in response to severe food shortages in Malawi. We also supported over 17,000 Rohingya refugees in Bangladesh through building health centres, water wells and women-and-

child-friendly spaces (p 24).

These achievements are a brilliant foundation to build on, but we have so much more to do. The scale of global poverty and inequality remains an outrage – all the more so in a world of such plenty. As we look to the future, we will face these challenges head-on and use fresh, creative ideas to make bigger change, faster.

We are particularly looking forward to expanding our carbon credit trading initiative – enabling organisations in the UK to off-set their carbon footprint, whilst simultaneously supporting rural communities in truly innovative development (p 28).

We are also building on our mergers and acquisition strategy over the coming year. UP's mergers with Village Aid (2015) and International Inspiration (2016) have been incredibly successful, enabling our organisation to go from strength to strength, while staying true to our values of remaining lean and efficient. In April 2018, we signed an affiliation agreement with the US-based charity, Keep a Child Alive, in which we provide them with technical support to carry out their programmes in South Africa, Rwanda, Kenya, Uganda and India.

We believe passionately in our community-led approach, which has resulted in real and lasting transformation. We will continue to draw proudly on our 40-year track record of decentralised programme innovation and community-driven impact to support people to live healthy, resilient and dignified lives.

People will always be at the centre of everything we do, whether a project manager in Ghana, a Water Management Committee member in Cameroon, a fundraising officer in the UK or a team member of a local

partner organisation. The incredible support we have enables our people to continue to solve the problems that we believe will have the most significant impact for those furthest left behind and most marginalised.

United Purpose also benefits from a passionate and dedicated Board of Trustees that carries out its responsibilities in a cooperative way with management and staff. This requires our Trustees to devote a lot of time and energy to their role and for this and their continued support, I would like to express my sincere gratitude.

Finally, a big thank you to everyone who has been a part of changing the lives of 4 million for the better this year. None of the successes we have had this year would have been possible without the work of our partners, our communities and our supporters. We are so grateful for the practical and financial support we receive – the support that enables us to empower communities to lift themselves up out of poverty and move beyond aid for the long term.



Peter Ayres
Chair of the Trustees



Hagar Baffoe stands outside her house she built in Ntanko, Ghana. Hagar funded the build with the extra income she earned having joined a Village Savings and Loans group, set up with United Purpose's support.



Message from the CEO

Once again, United Purpose has launched and implemented a wide range of innovative and impactful programmes this year. Although we work across a diverse range of issues, all of our projects share a common aim: to support people to gain agency over their own lives so that they can move beyond aid.

Empowering people to build independent futures and move beyond aid is fundamental to our new Global Strategy. It is undeniable that people in the Global South are all too often unfairly treated by entrenched global and local systems that dictate the rules of the game and leave people living in extreme poverty and inequality.

Traditional aid primarily responds to this by focusing on access to basic needs – this is sorely needed, but it is not enough. Aid must also focus on the transferral of power, and on enabling people to improve their lives themselves. Key to this is that they have sustainable access to and influence over money, information and institutions.

1. Money: Gaining more sustainable and resilient access to income is fundamental to every individual and community. For poverty to end and real independence to exist, this is a key issue we must address.

2. Information: Knowledge is power, increasingly so in a world where information has become a valuable resource that drives prosperity. Access to knowledge can have a transforming impact in the hands of individuals, be that about market prices, seed types or how to improve hygiene.

3. Institutions: Individuals thrive when the institutions around them work better for them and when they can organise effectively to protect the gains they make.

Our approach to delivering this is a grassroots, community-led development model. We sincerely believe in working in partnership, and the voices of those we work with are at the forefront of everything we do. We couple this with a culture of innovation and learning that ensures we challenge the status quo to find impactful and sustainable solutions.

UP's carbon credit initiative is a great example of this.

We have heavily invested in it this year and it has the potential to become a real disrupter in the carbon credit market – tipping the balance so more power and resources lie in the hands of the communities that generate the credits in the first place. I am very proud of this work.

Our ultimate goal is always to leave people and communities with agency over their lives. Only this will bring true independence to those living with poverty and inequality, and empower them to move beyond aid.

I hope you find it as inspiring as I do to hear about the work our amazing teams across the globe are doing. Thank you so much to everyone who has played a role in changing the lives of 4 million people for the better this year. None of the incredible achievements we have made would have been possible without our dedicated staff, volunteers, partners or community of supporters.



Kathryn Llewellyn
CEO



SINDIAN MULTI'S SI



Mustapha Sane stands outside the phone sales and repair shop he set up in Sindian, Senegal, which he established with a micofinance loan from United Purpose.

UNITED PURPOSE IS A MOVEMENT OF PEOPLE AND ORGANISATIONS THAT STRIVE TO END POVERTY AND INEQUALITY ACROSS THE GLOBE.

We are a leader in community-led development and grassroots innovation. For more than 40 years, we have worked with frontline activists, community organisations and individuals to help people to gain agency over their own lives – so they can move *Beyond Aid*.

We take this approach because we believe a person's ability to determine their own future should never be dependent on benevolence or charity, but always within their own control. We use innovation and creativity to make this happen, and we are not afraid to explore new methods to achieve better results. We are United in our Purpose to move people Beyond Aid.

What we do

The problems that people face – such as lack of clean water, low income and denial of rights – are all interrelated. Our experience shows that interventions that take an integrated approach are the most sustainable. During 2017–18, we worked across three strategic change objectives set out in our 2014–2019 Global Strategy:

- **Resilient lives:** To ensure that vulnerable people have more resilient and sustainable livelihoods, and that economic growth is equitable.
- **Better health:** To improve health by increasing access to basic services, such as water, sanitation, primary healthcare and emergency aid/shelter.
- **Upholding rights:** To improve government accountability to vulnerable people and to increase citizen engagement in decision-making processes, as well as increasing respect for the rights of all people.

We place a huge emphasis on monitoring and evaluation to ensure we achieve sustainable results and continually grow our impact. It is essential to prove the difference we are making and to learn, reflect and improve what we are doing. We therefore take a holistic approach to impact measurement in four key areas: monitoring, evaluation and impact; accountability; learning; and research.

Under our three change objectives (resilient lives; better health; upholding rights), we collate 30 output indicators on an annual basis. Each Country Programme collects this information from their projects and the information is collated and analysed in the UK.

Please refer to Appendix 1 to view a detailed breakdown of our global targets under the 30 output indicators from 2014–19 and the achievements of 2017–18.



How we do it

Our work is community-led. We take this approach because we believe that significant and sustainable change will only happen if we harness the collective knowledge, skills, resources and motivation of a wide range of actors – starting with community-level partnerships. This may involve our staff being involved in joint operations, supporting and monitoring work, or funding local partners to deliver services.

The grants we make to partners help local organisations provide sustainable benefits for poor and marginalised communities, and so further our own objectives. We carefully consider the experience, reach and governance of potential partners, as well as the value they will add to our work.

Our International Office is based in Cardiff, UK with country offices in Bangladesh, Brazil, Ghana, Guinea, Malawi, Mozambique, Nigeria and Senegal. We combine direct delivery with delivery through partners and/or taking an advisory role with other partners – from smaller community organisations right up to regional governments.

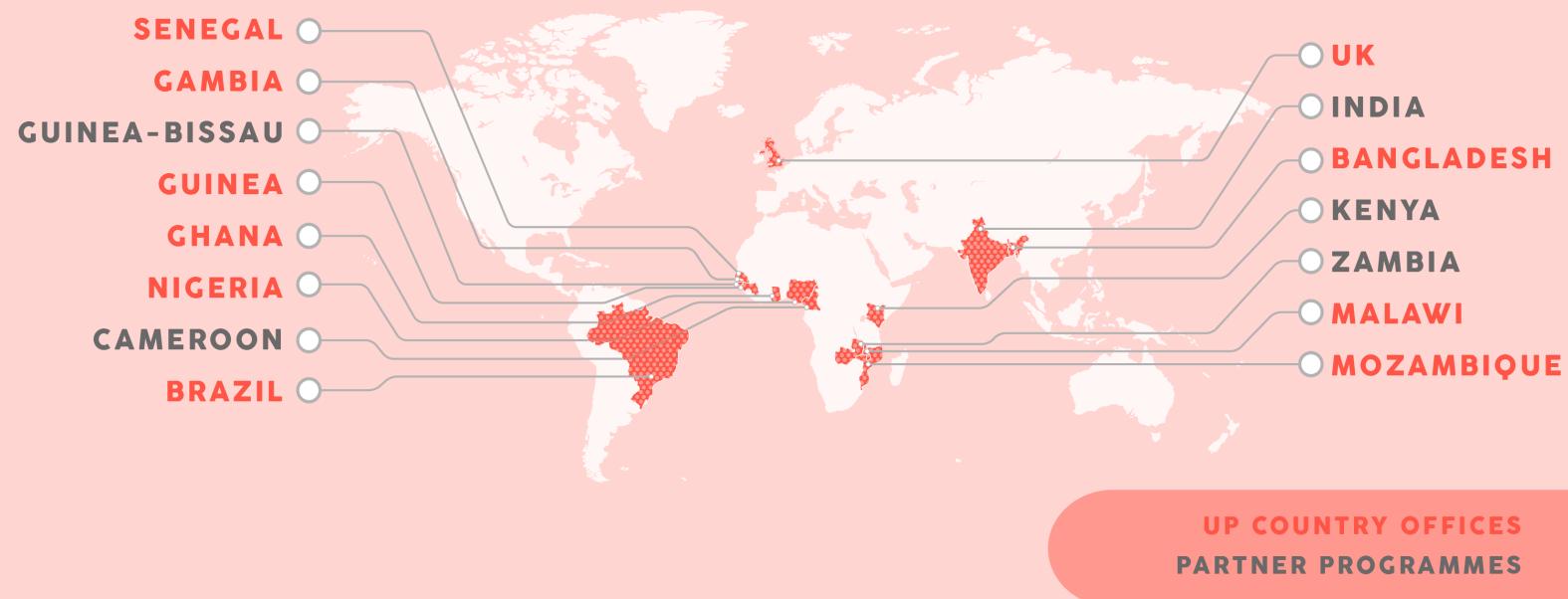
We are proud of our devolved structure, which sees our country offices taking a lead on country strategy development (under the umbrella of the organisational Global Strategy), programme delivery and management, grant fundraising and managing relationships with partners and donors.

In a number of our country programmes, we also operate across borders in near-neighbours – for example, Cameroon and Guinea-Bissau. And in the following countries, where we do not have an UP office, we manage projects through local partners: India, Kenya, Uganda, Rwanda, South Africa and Zambia. These have been brought into our programming mix through our mergers and partnerships.

Our family currently includes United Purpose, Village Aid – a proudly Derbyshire-based fundraising charity – and International Inspiration, the London Olympics-linked initiative that uses sport to uphold rights and promote development and peace. Joined by our carbon credit initiative and CUMO, a highly successful Malawi based microfinance organisation that was initially set up in 2000 with a grant from UK Aid.

Together as a group of organisations we can do much more together than we could separately.

2017 OUR WORLD



124 projects

111 local partners

603 staff members

4 million people reached

2017 IN NUMBERS

Better health

5451

Open Defecation Free villages



152,532

People with access to safe water



437,591

People given humanitarian assistance



Resilient lives

438,764

People with more money in their pockets



287,370

People with more food

68,824

People using fuel efficient stoves



255,101

New or stronger businesses



Upholding rights

21,147

People empowered through sport



242,269

People demanding accountability from their government



1,557,790

People trained in advocacy or human rights



Thank you

The innovative work that United Purpose does across the world would not be possible without all of the incredible people who volunteer and fundraise here in the UK. We'd like to say a huge thank you to everyone who has supported us and enabled us to make a real difference to the lives of people and communities across the world.

Perhaps you took on a 100-mile cycle ride or provided valuable monitoring and evaluation support. Or maybe you spoke at an event on our behalf, donated to our Rohingya appeal, or simply helped spread the word about United Purpose. Whatever it was, you have done some pretty incredible things and we couldn't do what we do without you.

Cardiff Half Marathon

Our fantastic #TeamUP runners took on Cardiff Half Marathon, raising over

£1600



RideLondon



I'm going to have to do some serious training ... but the work that United Purpose do to eradicate global poverty and inequality through innovative community led approaches is worth all the pain that will come with donning the Lycra and tackling those hills.

- Beth Button

Beth raised an incredible

£1,190.00

to support our work

Thanks to a fantastic
£49,603

from Pentland, we're launching a sports project in India to improve the well-being of 2,500 young people living in slums around Mumbai – improving access to sport and leisure, as well as developing their life-skills and employment opportunities.

2017 2018

With your support, we secured
£498,380

to support Rohingya refugees in Bangladesh.

Since October, we've been providing healthcare, sanitation, women-and-child-friendly spaces, along with essential supplies.

Our fourth annual Global Handwashing Day in Nigeria was our biggest yet. Through our mass handwashing events we reached:

200 schools
46,000 children
2130 hygiene heroes

to spread the word about the lifesaving power of effective handwashing.

In collaboration with The Thrive Programme, we launched

'Get some SPACE'

— a personal development programme to support staff well-being in the workplace. Through training sessions and ongoing support, we're establishing the strong foundations we need to thrive as individuals and best support the communities we work with.

Our partner, Moving the Goalposts was awarded second place in the 2017

Fifa Diversity Award

— recognising the incredible work they do to promote gender equality through football.



Stories from our work...



Over the following pages, we present some highlights from our work in 2017-18 under our three change objectives: resilient lives, better health and upholding rights. We also feature key achievements from our humanitarian work, our sport for development initiatives and our education programme in UK schools.



Resilient lives

Over the past 40 years, we have built up a wealth of knowledge and expertise in improving livelihoods. Much of our recent work has focused on the challenge of raising incomes among poor rural communities. We improve resilience by promoting livelihoods that can adapt to the demands of a changing climate, and by focusing on the growth and expansion of local markets. Specific activities include improving agricultural practices and providing access to financial services.

Ghana: Making money and furthering finances



A group of around 40 women are gathered together under an expansive tree that provides much-needed shade from the midday heat. These women are from four local Village Savings and Loans Associations and they are meeting up for their regular ‘sharing out’ session in Techiman North, Brong Ahafo.

Brong Ahafo, a region in south Ghana, is known as the ‘food basket’ of Ghana – and you can see why from the lush green landscape and thriving market places. Despite this, rural communities still face the threats of climate change, limited access to quality government services and barriers to selling their produce in formal markets. Agriculture is the main source of livelihood for 78.9% of rural households in this part of Ghana (2010 census).

Ajara (left) is one of the women sitting under the tree. She is a mother of four and has an infectious smile and a great sense of humour. She has been with one of United Purpose’s Village Savings and Loans groups for four years and is the group’s secretary. Before joining the group, Ajara’s casual employment left her family struggling financially.

Now, life is very different. When Ajara joined the group, she benefitted from financial literacy and basic enterprise management training. Through her membership, she was able to take out a small loan that enabled her to send her children to school (although primary education is technically free in Ghana, there are still costs for things like uniforms, books and travel).

Ajara also drew on her enterprise management training to set up a stand to sell tomatoes. Since then, she has even diversified into selling agrochemicals (e.g. fertilisers), using her new knowledge to record her expenditure, income and profit. She is pleased to have a more reliable income to support her family financially and feels in control of the money she earns.

Context

United Purpose first started working with women like Ajara through our ‘Banking for the Poor’ project, funded by the European Commission, which began in 2012. Since 2014, the women have been part of our pilot project, ‘Banking for Progress’, funded by Alquity, which aims to reduce poverty and vulnerability through increased incomes and enhanced livelihoods. Using loans from the project, the women were supported to start or expand existing microenterprises in order to diversify household income. In 2017-18, through this project and our other microfinance initiatives, we reached 5,880 people.



Mozambique: Prisons, potatoes and progress

We are working with inmates in Tinonganine Open Prison in Mozambique. Open prisons offer inmates the opportunity to interact with the local community, develop their knowledge and skills on agricultural production, and make a smoother transition back into society.

We are training the prisoners to produce Irish potatoes. As well as providing them with seeds and fertilisers, we give direct technical support and deliver training on how to identify diseases and apply appropriate pesticides. Potatoes are not usually eaten in prisons, but as a result of the project, almost 1 tonne of potatoes was produced in 2017 – half of which were eaten in the open prison and the other half of which were shared with other prisons in the district.

Most importantly, the project enables inmates to develop skills, expertise and self-esteem – all of which are essential for a positive reintegration in society and within family households after they leave prison. It also increases employment opportunities and reduces risks of getting back into crime.

One of the inmates said, “This is the first time we have had the opportunity to produce potatoes. For me it is very good because potatoes are tastier than flour or rice, but also because they sell well. I can get out of here and grow it in my own field.”

Context

Our work in Tinonganine Open Prison is part of our ‘Improving Food Security, Nutrition, Income and Livelihoods for Smallholder Farmers’ in Mozambique project. Funded by the African Fertiliser and Agribusiness Partnership, this project focuses on increasing potato productivity and creating sustainable access to locally produced and disease-free potatoes. It also increases income generation through value chain and business development and improves linkages between the private, public and research sectors. The project has resulted in increased potato productivity from 7 ton/ha in 2014 to 15 ton/ha in 2018 and a consecutive increase in income for local farmers (mainly women) from an average annual income of US \$50 in 2014 to \$170 in 2018. This is due to increased potato productivity, collective marketing and improved negotiation skills.



Gambia: Sowing seeds for prosperity

We worked with partner organisations in Gambia to establish seed networks in 75 communities and to mobilise people to attend regional seed fairs. These seed fairs were used as a platform to discuss ways of improving quality seed supply in the vegetable value chain and to discuss how vegetable producers' households could consume more nutritious vegetables in their daily diets.

Through radio campaigns in local languages, we spread the word about the upcoming seed fairs and their importance. We covered a range of topics via these campaigns, including where to get seeds, how to preserve indigenous seeds and how seed networks can work with each other.

We supported our partners to conduct seed fairs in all regions of the country. At the seed fairs, farmers had the opportunity to barter, exchange and buy seeds, as well as share their experiences on the wealth of different seeds and crops available locally. They were also exposed to new seed-saving methods. Importantly, when farmers have adequate knowledge about protecting their seeds, production will improve and consequently improve the horticulture value chain in rural Gambia.

Context

These activities took place as part of our National Environment Management Authority-funded 'Improved Horticulture Irrigation for Market-Oriented Enterprises' project. The horticulture sub-sector has enormously promising prospects for generating income and improving the livelihoods of rural families, especially women and children. Through our local partners, we are improving marketing knowledge and opportunities, thus providing both the incentive and means for women producers to increase their production and understanding of what to produce, who to produce for, when to produce and where to distribute and market. Between July 2017 and July 2018, we provided 154 garden groups with mentoring support and linked 350 garden groups to the market information system, which is providing them with consistent market price information. We also supported the development of 65 business plans and 65 production plans.

Better health

This year, we've worked with communities to build healthier lives, making steps to strengthen primary healthcare and provide people with safe water and improved sanitation. Through national awareness campaigns and village-based movements, we've supported communities to improve access to basic health services and ensure the sustainability of their water and sanitation provision for the long term.

Nigeria: Menstruation matters



In Nigeria, 130 million people (two-thirds of the population) do not have access to adequate sanitation. The fact that many women and girls do not have the facilities to manage their menstrual hygiene restricts their access to education and their participation in society, as well as endangering their health. Social taboos surrounding menstruation make the problem even more difficult to address.

We are responding to this challenge in three Local Government Areas that we are supporting to achieve Open Defecation Free status. We delivered community awareness training about menstruation – to both women and men – to reinforce the message that it is a normal, natural process. As a result of the training, men committed to support their wives and daughters. “We thought it was a woman’s thing but now it has become clear that we can discuss it freely,” one of the men told us.

Our training sessions also had a very practical element – to teach communities to make reusable sanitary pads from locally available materials (a cheaper and more accessible alternative to disposable pads). Many men and boys went from not speaking about menstruation to voluntarily learning how to make the pads. The women and girls told us that they appreciated that the whole community was now thinking about their menstrual needs.

Context

Our menstrual hygiene work in Nigeria falls under our UK Aid-funded project: ‘Community-Led Hygiene Improvement through Sanitation and Hygiene Promotion’ in Nigeria. Through this project, by April 2018, 756 communities in the three target Local Government Areas have become Open Defecation Free (ODF) and 74,510 people now have access to improved sanitation facilities. The 756 communities have successfully sustained their ODF status – a testament to UP’s position as a leading agency in Nigeria in developing strategies specifically to sustain ODF results. Through our Community-Led Improved Sanitation approach, we focus on sustaining positive behaviour change by creating structures, awareness and demand for improved latrines.



Guinea: Kicking open defecation

Fodé (pictured above) is the village head of Gangnibayah, a small community in Moribaya district, Guinea.

Inspired by the success of a nearby village, Fodé approached UP to ask how he could bring our Community-Led Total Sanitation approach to Gangnibayah. At the time, the village had three basic pit latrines, limited resources and no waterpoint, making good hygiene practices difficult to maintain.

Fodé attended a nearby ‘triggering’ session where UP staff illustrated the issues caused by open defecation, showing how easy it was for food to become contaminated by this practice. His concern was mirrored by his community when he replicated the session. Springing into action, they built two new latrines with covers and cleaned up the village water sources.

Fodé told us, “[Now] I see the consequences of open defecation on our health and the importance of having the latrine ... When [someone] comes to your village and asks for the toilet, it’s our pride to show them our latrine. It’s a personal pride and also a village pride when we can give the visitor a proper latrine.”

With improved facilities, collective understanding and sense of pride in keeping good hygiene in the village, Gangnibayah is well on the way to kicking open defecation for good.

Context

Fodé’s village is one of 48 villages in Guinea’s Forécariah District that we ‘triggered’ to improve sanitation practices under our Vitol-funded project: ‘Building community-based long-term prevention of outbreaks and WASH products and services markets in Forécariah’. Of these 48, 34 villages were declared Open Defecation Free by the end of the project (August 2017). The project also reactivated or established 56 Water, Sanitation and Hygiene (WASH) committees to support the Community-Led Total Sanitation activities and collaborate with local actors in the community-based disease surveillance system.



Malawi: Clean water, breaking barriers

16-year-old Edna (pictured above) lives in a small village in southern Malawi, and she has big plans.

Before her village had access to safe water, Edna had to wake up early to collect water and do household chores before going to school.

“It would take me a lot of time to get to the borehole and when I got there, the borehole would normally have very long queues,” says Edna. “By the time I had done my chores, I would often report to school late and was sometimes sent home ... some of the girls from my village even dropped out of school.”

After learning about the lack of safe water access in Edna’s village, UP constructed a borehole there in August 2017.

“Since the construction of the borehole in my village, things have now changed for me,” Edna says. “I spend less time going to draw water in the morning as the borehole is close by ... My grades have improved as I can now concentrate more in class since I am not tired in the morning.”

Brimming with plans and ambition, Edna is excited for the future. “I would like to become a journalist, as I would like to tell the world about my village and lift my family and my whole village out of poverty,” she says.

Context

Edna’s story is one of many examples of how United Purpose, with support from the One Foundation, is providing safe water access to schools and communities, as well as providing sanitation facilities to schools and training students to become ambassadors of better hygiene practices. Through One Foundation support, we reached 39,500 people in 2017/18, mainly children, in Malawi.

Upholding rights

Across our country programmes, we're supporting communities to have stronger voices and stand up for their rights. With increased understanding of what they are entitled to, and support with building the skills and resources they need to claim it, vulnerable communities are better able to get involved in decision-making processes and hold governments to account. Strengthening cohesive communities is central to our peacebuilding work, and essential in the fight against corruption and exploitation.





Brazil: No voice is wasted

Maria (pictured above) is a waste collector in Patos, a city in the Northeast Region of Paraíba, Brazil and she's given her community her voice.

She's an active member of Patos' association of waste pickers who have banded together to improve their working and living conditions. As some of the poorest and most vulnerable workers in the region, waste pickers work long hours and many depend on the government's cash transfer programme to supplement their low and unstable incomes.

Maria and her 13 associates are rising to combat these challenges. The group, supported by UP, enables them to operate legally, open bank accounts, and own land to improve business. Together they are gaining better prices and have a stronger voice to negotiate with authorities.

Since starting, the Patos group has purchased a depot where they have installed machinery to press their recycled products for sale. With training in advocacy, they have been able to negotiate with the government for improvements to their electricity supply. They are also working to reduce high levels of illiteracy within the workforce, using the depot as a classroom where waste collectors are learning to read.

Maria is now encouraging others to get involved in community groups, supporting UP's campaign "Our Community Has Our Voice".

Context

Now entering its second year, the "Our Community Has Our Voice" campaign has reached an estimated 1.4 million people in Paraíba and Ceará. It is part of our EU-funded project, 'Improving Mechanisms for Participation and Social Accountability', which we are implementing with four other organisations, in partnership with the Rede de Educação Cidadã. The project's overall aim is to contribute to the strengthening of participatory democratic processes for greater transparency in public management and more effective public policies in northeastern Brazil. In 2017-18, we reached 123 organisations; 2,919 people from these organisations participated in training and/or advocacy and social accountability activities, 60% of whom were women and girls.



Cameroon: Cutting conflict



Alhadji (pictured left; blue robe) lives in a small community in rural North West Cameroon. Renowned for its dramatic mountains, deep valleys and vibrant greenery, the landscape around Alhadji's home is breathtakingly beautiful. Despite this, it is not an easy place to live.

Crop farmers and cattle herders in this region are embroiled in long-running conflicts over access to land and water. The conflict is heightened by a lack of communication between the two groups.

To build peace between the communities, United Purpose partnered with MBOSCUA, a local association of cattle grazers, to set up Dialogue Platforms, which are mediated by trained individuals from the two farming groups.

Alhadji is the president of the Dialogue Platform in his community – and this has completely changed his opinion of crop farmers. “[Before] I considered the farmer as an enemy who trespasses into my grazing land for farming,” he said. “Within a short time in this project, I changed my perception of stigmatising farmers as enemies and today I am a good friend with many farmers.”

Alhadji benefits from mutually beneficial ‘alliance farming’, where cattle are allowed access to crop farmers’ fields and their manure fertilises the land.

Context

Alhadji is just one person who has benefited from our Big Lottery-funded ‘In Search of Common Ground’ project in Cameroon. As part of this project, in 2017-18, 845 crop farmers and 524 cattle herders were involved in project activities. We also trained 15 Water Management Committees and four Dialogue Platform members on bee farming and water scheme management. Additionally, we supported Nkowe community to develop a new water catchment source, repair an existing storage tank, build and repair stand taps and protect water catchment areas.

Humanitarian work

Our approach to humanitarian work is based on responding to situations where we can make the biggest difference. We focus on areas where we already have strong relationships with communities and local authorities, which enables us to build on existing partnerships for a faster, more effective response. Between November 2017 and April 2018, we supported 397,526 people in Malawi – who were faced with acute food shortages – to meet immediate (and in some cases life-saving) needs through food and cash transfers and complementary activities to support the rebuilding of assets. We also responded to the devastating Rohingya refugee crisis unfolding in Cox's Bazar in Bangladesh.

Bangladesh: Rohingya refugee response

Brutal attacks against the Rohingya people, a stateless Muslim minority, intensified in Myanmar's Rakhine State in August 2017. Since then, more than 700,000 refugees have braved the long, dangerous walk through forests and over hills to overcrowded, makeshift camps in southeast Bangladesh. They bring horrific reports of death, loss and suffering. We have over 20 years' experience of working in this part of Bangladesh, so we were well-placed to respond quickly and effectively to this rapidly expanding refugee crisis.

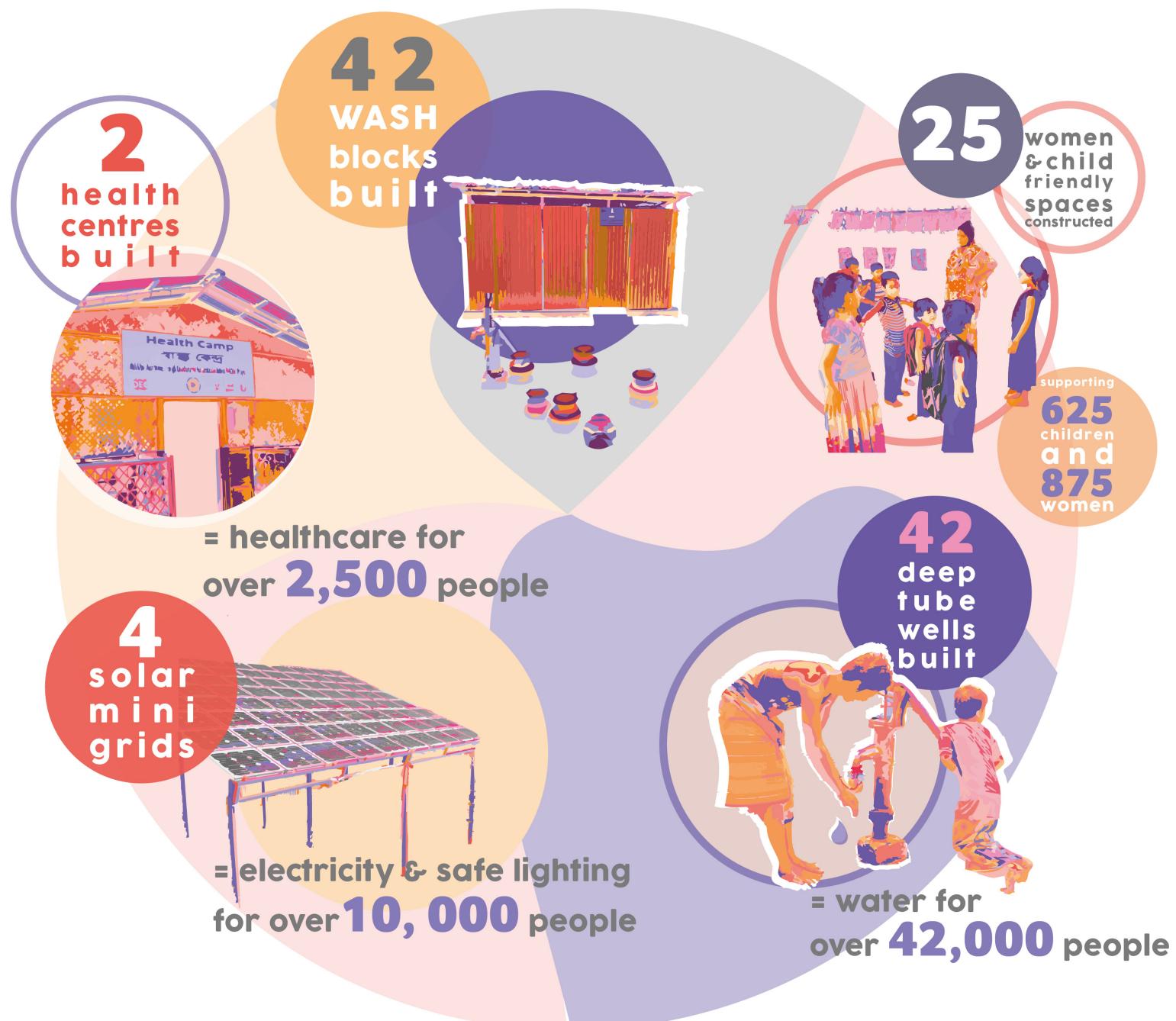




Public appeal

We ran a public appeal from December 2017–January 2018 to raise awareness about the Rohingya refugee crisis and obtain public support. The campaign proved to be an excellent way to re-engage with our lapsed donors and to strengthen our position as Wales' largest international NGO. Carwyn Jones, Wales' First Minister, publicly supported our campaign, and we were also able to make links with Cardiff's active Bangladeshi community, which has since led to a fruitful fundraising partnership. We secured £498,380 across the organisation for our humanitarian work in the refugee camps in Bangladesh.

In numbers: Our response to the Rohingya refugee crisis



Sport for development and peace

We embrace the universal power of sport to enable young people to rewrite the future. Sport can be a powerful tool to reach out to marginalised groups, especially disenfranchised young people, in some of the world's most insecure and challenging contexts. It is a vehicle for tackling sensitive issues and deeply rooted negative social norms, in a way that youths can relate to.

This year, we have further solidified our merger with the London Olympics legacy charity, International Inspiration. We have developed a new Sport for Development strategy with an innovative approach that integrates sport into our 'mainstream' development projects to reach and engage left behind groups. This approach has received an overwhelmingly positive response from key actors in the sector.



"Football is a powerful tool. When girls get on the football pitch, it changes the community's perceptions about what girls can do. It gets girls outside the household and makes them realise they have potential and they can occupy the same spaces men occupy."

Dorcas Amakobe, Executive Director of our partner organisation, Moving the Goalposts (Kenya)



"As well as tennis, we are taught how to keep clean and healthy. This term we've been taught how to wash our hands, brush our teeth, comb our hair and keep the environment clean. Every day I tell my mother what we learn whenever we go to the tennis court and she is always happy to hear about it."

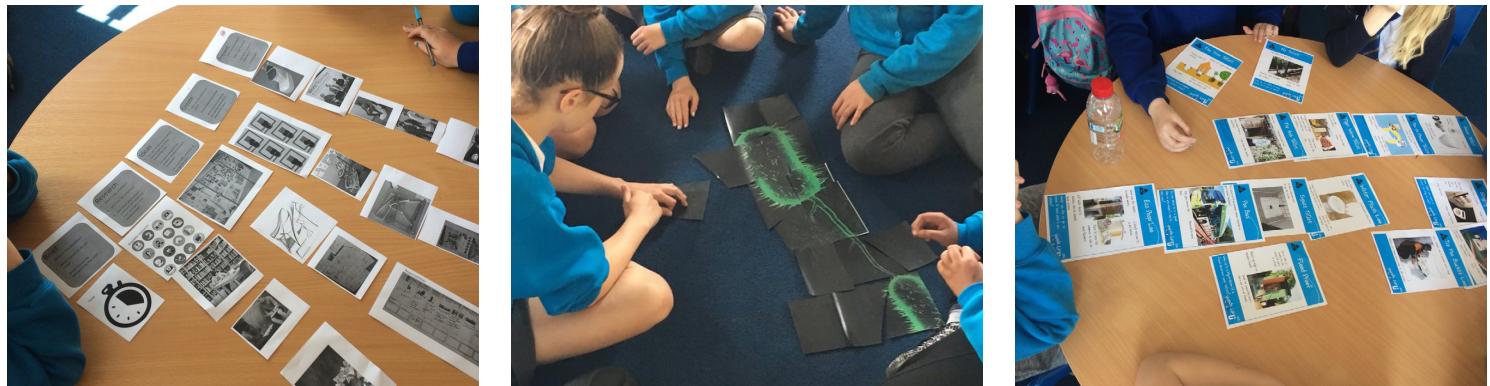
Abdul, participant at Sadili, our partner organisation's tennis programme (Kenya)

Key highlights from 2017-18

- This year, UP Malawi launched a new sport for development project, funded by Comic Relief, aimed at girls' empowerment. The project, 'Girls INSPIRED', is working with girls in remote communities in Dedza district, where gender discrimination is widespread. Through netball-based education sessions, the project aims to build girls' confidence, make them aware about their rights and services available in their communities, gain leadership skills and develop goals and ambitions for their lives.
- 'Bridging The Gap' is a project in Cameroon, funded by the European Commission. It is responding to communal tensions in the northwest of the country, with the aim to increase intercultural understanding between Mbororo-Fulani pastoralists and non-Mbororo crop farmers. Excitingly, the project contains an innovative sport for development component: it is working with youth associations to organise football and handball tournaments to foster dialogue and mutual respect between youth in the two communities.
- In Zambia, we held an international safeguarding workshop which brought together our sport for development partners from Zambia, Malawi and Kenya. Safeguarding in international development has been brought sharply into focus this year, and we have always worked to make sure that our programmes – including sports-based programmes – are safe for children and young people. The Zambia workshop was a chance for participants to reflect on their experiences in safeguarding, e.g. through developing reporting mechanisms, recruitment practices and codes of conduct.

UK schools: HandsUP

Over the past 10 years, we have reached over 100,000 children and young people with our global learning work. In recent years, we have refined our engagement with schools and young people, and in 2017/18 we completed our portfolio of educational resources. These cover: health, hygiene and sanitation for early primary school (HandsUP for Health); energy, sustainability and climate change for upper primary school (HandsUP for the Planet); and our Food Futures GCSE (AQA) Geography unit, a series of interactive games, activities and case studies to explore the challenges of food security.



Above: Children enjoy fun activities during UP's educational workshops

"The children had an important enlightening experience where they were encouraged to think maturely about their impact on Earth now and in the future. A well-balanced, constructive and enjoyable day of activities – thank you!"

Kington Primary School, Herefordshire

Impact in 2017-18

- **World Toilet Day:** 174 children took part in inspiring HandsUP for Health workshops, in which we challenged children to design their own ‘super sustainable toilets’ for the 2.5 billion worldwide who lack improved sanitation. Anyone fancy trying out the ‘jet pack’, powered by poo? Or ‘the boss’, the toilet that won’t let you leave until you’ve washed your hands? Teachers reported that these workshops strengthened global responsibility values, respect for others, equality and diversity, as well as furthering critical and creative thinking and problem solving skills. These resources have also been translated into Welsh, as we start to engage a new network of young people in Wales.
- **HandsUP for the Planet:** 330 children took part in our revised workshops that explored the past (history of the universe and fossil fuels), the present (through a mini House of Commons debate) and the future (action planning for a more sustainable world).
- **Food Futures:** 589 students took part in our Food Futures GCSE Geography project, kindly funded by Avara Foods. The resources are brought to life by UP’s projects on improving food security in rural Malawi.
- **DFID Roundtable:** UP participated in the DFID roundtable consultation on the future of development education in November, ahead of DFID’s new funding round in late 2018.

To download our HandsUP school resources, visit: www.united-purpose.org/handsup

With a huge thank you to... our dedicated team of volunteers who have been instrumental, as always, in this year's success, and to our generous funders, The Hereford Community Foundation (The Pippin Trust), The E F Bulmer Benevolent Fund, and the William A. Cadbury Charitable Trust.

Our carbon initiative

This year, we put significant investment, time and energy into developing our carbon initiative – an innovative funding model where we invite people and organisations to buy carbon credits from UP. This reduces their carbon footprints and, at the same time, raises vital funds for our community development projects in rural Malawi.

“ Before I started making stoves, life was very hard, especially finding enough food and money. Some of the children had to drop out of school and, because of lack of food and clothes, we also had frequent outbreaks of disease.”

Patricia, Malawi



This year, UP supported 74,275 people to use fuel-efficient stoves, like the ones here that Patricia produced.

How it works...

Our energy projects in Malawi provide local communities with eco-friendly stoves, income generation opportunities and access to clean water. At the same time, they reduce carbon emissions and create Gold Standard carbon credits (the highest standard of carbon credit there is).

We are inviting organisations to buy these carbon credits to offset their unavoidable carbon emissions and help tackle climate change.

The money they spend on this will be used to contribute to UP's work in support of communities around the world. The intention is that a significant proportion will be returned to the communities in Malawi in which the carbon credits originated. The local communities themselves will decide how they want to spend a proportion of this money.

We developed a comprehensive carbon sales and marketing plan in 2017-18, and made our first direct sale. We look forward to expanding our carbon social business in 2018-19.

Our clean energy projects

Eco-friendly stoves

We train communities in Malawi to make eco-friendly stoves from local materials. The stoves save carbon, as they use 60-80% less firewood than traditional open fires. They reduce respiratory illness and deforestation, and help families save money. We also teach people to sell the stoves locally, boosting jobs and incomes – especially for women.

Safe water

Our water wells bring vital clean water to rural communities in Malawi. Firewood is saved and carbon emissions are reduced by providing people with clean water that does not need to be boiled. In addition to the health benefits from drinking clean water, women and children save time by not having to walk long distances to collect water.

Strategic Report: Structure, governance and management

UP is a charitable company limited by guarantee, with registration number 1278887 and charity number 272464. It was incorporated on 27 September 1976 and established under a memorandum and articles of association (subsequently amended by special resolution dated 29 November 2003), which set out the objects and powers of the charitable company.

Structure

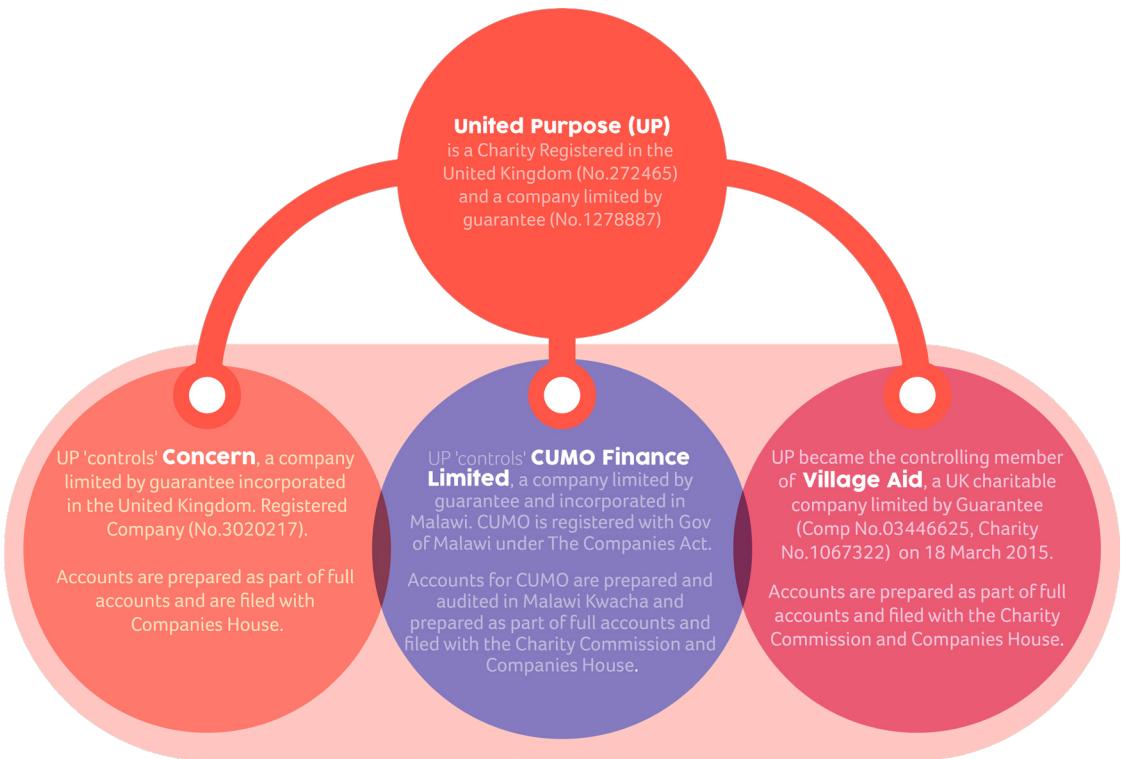
In November 2016, UP was reborn out of Concern Universal as United Purpose, bringing together a group of organisations that could achieve far more together than they could separately. These organisations include: Village Aid, a Derbyshire-based fundraising charity, and International Inspiration, the London Olympics initiative that uses sport as a tool to promote development and peace. Our movement also includes CUMO, a successful Malawi-based microfinance organisation that was initially set up in 2000 with a grant from UK Aid.

United Purpose's central office in Cardiff plays a support role to the nine country offices and leads on: global strategy development and delivery; governance; organisational fundraising, communications and public affairs efforts, as well as financial management and planning.

We have a devolved structure, with our nine country offices taking the lead on country strategy development (under the umbrella of our Global Strategy), programme delivery and management, grant fundraising and managing relationships with partners and donors. Our country offices are currently located in Bangladesh, Brazil, Ghana, Guinea, Malawi, Mozambique, Nigeria, Senegal and Gambia. We operate as a direct deliverer, a deliverer through our partners and/or through an advisory role with partners. We also have neighbouring country-led programmes where we undertake the above activities but operate across borders in near neighbours of countries – for example, Cameroon and Guinea-Bissau.

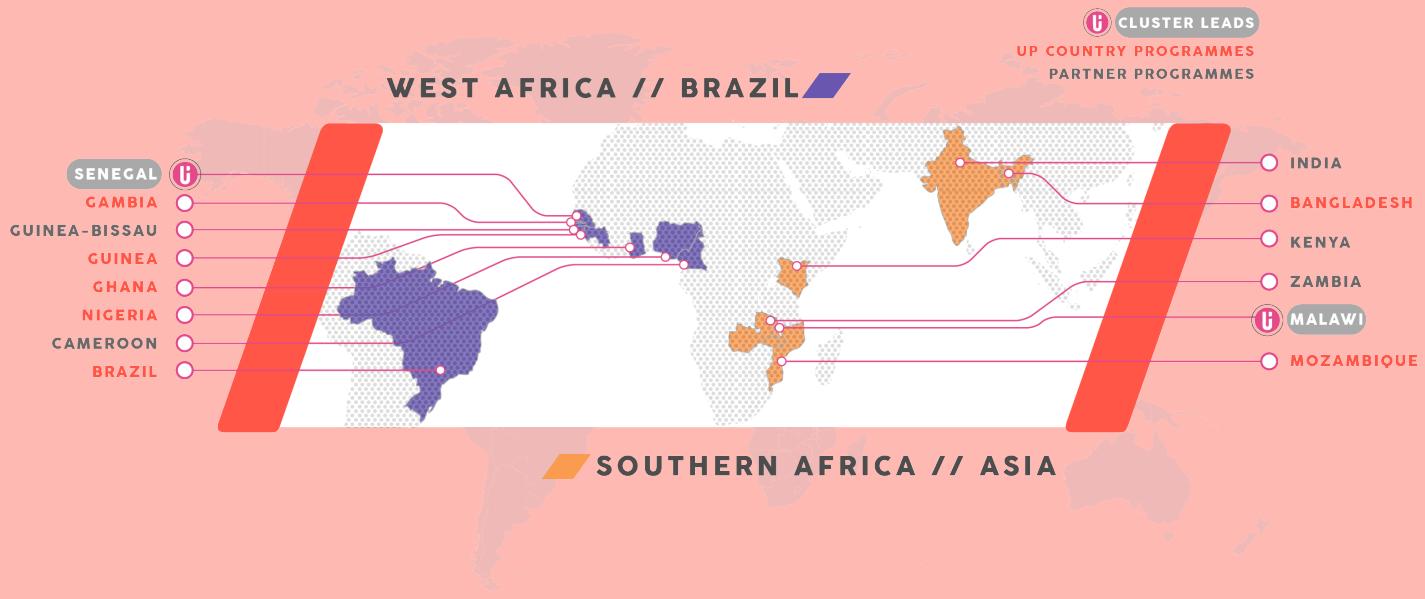
We work in partnership with many organisations because we believe sustainable change will only happen when we harness the collective knowledge, skills and resources of a wide range of actors – starting with community-level partnerships. In 2017-18, we worked with over 111 local partners. We carefully consider the experience, reach and governance of potential partners, as well as the value they will add to our work. We closely monitor how grants are spent.

We also manage projects through local partners in the following countries where we don't have an UP office: India, Kenya, Uganda, Rwanda, South Africa and Zambia. These projects have been brought into the United Purpose movement through our 2016 merger with International Inspiration and our partnership with KCA.



Cluster model

Following the strategy forum in August 2017, we are excited to report that we have developed our Global Programmes team into a 'Cluster' model. For the UK team this has meant streamlining our operations to focus on fundraising, communication, operations and finance. Please refer to the map below to see how our clusters are structured:



Role of the clusters:

- To provide peer support between Country Directors
- To share learning and enhance quality between country programmes
- To identify critical priorities and support needs
- To identify and forge relationships with regionally based donors, private sector contractors and advocacy networks to maximise funding and influencing opportunities aligned with the new Global Strategy
- To strengthen country representation at Senior Leadership level

Operations

Innovation

We believe that aid must focus on the transferral of power and the enablement of people to improve their lives themselves. Key to this is sustainable access to and influence over: money, information and institutions. Under the new Global Strategy, UP will therefore focus on three levers of innovation to support the most disadvantaged communities to create and secure prosperous, independent and sustainable futures through their own efforts. These will become explicit cross-cutting themes in our work. The three levers are:

Money: Gaining more sustainable and resilient access to income is fundamental to every individual and community. For poverty to end and real independence to exist, this is a key issue we must address.

Information: Knowledge is power; increasingly so in a world where information has become a valuable resource that drives prosperity. Access to knowledge can have a transformational impact in the hands of individuals. Be that about market prices, types of seed or how to improve hygiene.

Institutions: Individuals thrive when the institutions work better for them and when they can organise to effectively protect the gains they make.

The newly formed Innovation Team (comprised of three members of existing staff) are responsible for driving this part of the strategy forward in collaboration with country teams and External Affairs. Actions to date in 2017-18 have included:

- Engaging and harvesting UP's innovations: interviews with key internal stakeholders; presented an innovation strategy roll-out; gathered existing or potential innovations
- Interrogating and prioritising: developed standard criteria to facilitate the analysis of candidate projects and developed a long list of 40+ possible candidate programmes
- Funding and promoting: exploratory meetings with DFID, Welsh Government innovation development grant secured, draft innovation propositions developed
- Planning and processes: three-year project plan developed

External Affairs

A new External Affairs team was established with a focus on communications, profile, fundraising and business development. Key 2017-18 achievements include:

- Website refreshed and a revamp of our brand underway
- Three-year fundraising strategy developed for 2018-2021
- New collaborations and partnerships have been established with companies, media, government departments, sports clubs and non-profits
- Business Development Unit established, giving a renewed focus on our global pipeline and large, multi-country proposal development
- Work continued to raise funds through individual giving, challenge events, trusts and foundations, institutions and high-value donors

Human Resources

UP supports the principle and application of equal opportunities in employment and the provision of service. Recruitment and selection procedures are regularly examined to ensure they safeguard and promote equality of opportunity. UP is firmly committed to the principle that opportunities for training and promotion should be available to all members of staff.

Our draft HR Strategy outlines our commitment to learn from our staff and recognises the value in involving staff in the affairs, policy and performance of the charity. UP has previously engaged staff through the use of surveys allowing the opportunity to provide feedback on matters that have an impact on them, this feedback is presented to the Board of Trustees. Our new strategy makes a commitment to continue to involve, learn from, and engage staff.

Safeguarding

Recent revelations in the press have reverberated throughout the international development sector and wider society, and public confidence in international development organisations is damaged. It is only right that we as individual organisations, and as a whole sector, are being asked to demonstrate the principles, standards, and values that we guide ourselves by.

In 2018, United Purpose reviewed our global safeguarding policies and procedures. In light of the safeguarding issues brought to light this year, our policy review dovetailed with a series of best practice publications and sector-wide events that UP has long been an active and supportive member of – for example, BOND’s six priorities for transformative action. It also integrates the specialist safeguarding in sport experience of International Inspiration (IN), following our merger in 2016. IN was a founding member of the International Safeguarding Children in Sport Working Groups, which researched eight safeguarding principles that work cross-culturally and can be contextually adapted. The result was the eight International Safeguards and accompanying resources. UP remains an active member of these working groups and is represented in both Quality Assurance, Access to Training and Support, and the Research and Improvement of Resources sub groups.

This has also been a year to critically reflect on the power dynamics at play in international development, both at global and grassroots levels. Many of people we work with live in conditions of extreme poverty, climate vulnerability or conflict. As a result, their ability to make day-to-day life choices and to protect themselves from abuse, neglect or exploitation is severely impaired. As our staff and communities work together to overcome this vulnerability, we will pay specific attention to the subtle power imbalances which exist as a natural process of our work, which, in turn, leaves us vulnerable to the exploitation and abuse of power. As safeguarding concerns have come to light across our own sector, and in many other industries around the world, we are proud to be part of a paradigm change, when the abuse of power is no longer tolerated, covered up or justified by ‘normalised’ behaviour, and all staff and stakeholders are empowered to challenge the status quo for a better, safer and more secure world.

United Purpose believes that all people, directly benefitting from our work or through partner-led initiatives, should have access to safe, inclusive, high quality programmes in an environment that supports their physical and emotional development. Without discrimination, UP’s safeguards reflect our zero-tolerance approach to any form of abuse and our commitment to protect the people we work with from harm. Furthermore, our safeguards strive to ensure that all UP staff, representatives, partners, people and communities we support live lives where they can flourish to the best of their ability and play an active role in building a world where justice, dignity and respect prevail for all.

Following a dynamic and honest year of learning and reflection, we have taken key actions and operationalised a plan for the coming months to further strengthen our safeguarding systems, culture and collaboration with the wider sector.

Trustees

The charity's trustees are appointed as directors of the company and are also its members. The trustees have no beneficial interest in the charity. The trustees of United Purpose govern the charity's activities and are legally responsible for the overall control of the charity and for ensuring that it is properly managed. They sit on the charity's sub-committees, including the Finance and Risk Committee, the HR and Nominations Committee and the Impact Committee.

The trustees delegate responsibility for the day-to-day running of the charity to the CEO, who reports directly to the Board and manages the execution of the strategy as directed by the Board. The CEO is assisted by a Senior Leadership Team comprising of those who have responsibility for external affairs, finance, operations and country programmes.

All trustees give their time voluntarily and receive no benefits from the charity. The trustees who served during the year and up to the date of this report are listed on page 2.

United Purpose is a charity group which includes Village Aid and International Inspiration. This partnership-based approach to tackling major global challenges continues to form a key part of United Purpose's strategy going forward.

Trustee recruitment and appointment

United Purpose recognises that an effective Board of trustees is essential if the charity is to be effective in achieving its objectives. The Board seeks to ensure it has access to the knowledge and skills required to run the charity. Individual trustees must have sufficient knowledge, both of trusteeship in general and of the charity's activities, to enable them to carry out their role and to represent the charity at meetings and other events. Trustee recruitment is part of the remit of the HR and Nominations Committee.

The existing trustees are responsible for recruiting new trustees although specific administrative tasks may be delegated by the Board to the CEO and Senior Management Team. The Board may at any time appoint any person duly qualified to be a trustee to fill a vacancy in their number or as an additional trustee. The minimum number of trustees is set at less than three and the maximum number at no more than eleven.

Efforts to recruit new trustees take into account any recent skills audits and gaps in skills/experience that have been identified, and specific roles or duties that need to be undertaken. Once the ideal skills/experience profile has been identified, a recruitment plan is formulated. This identifies the most appropriate resources from which applicants might be found. Preference is given to advertisement in the media over approaches to personal contacts, as the intention is to promote diversity and to avoid conflicts of interest.

United Purpose seeks to ensure diversity in its Board of trustees as well as in its staff base, and consideration will be given to ways in which groups that are under-represented on the Board might be reached and encouraged to apply.

Trustee induction and training

New trustees undergo an orientation day to brief them on their legal obligations under charity and company law, the Charity Commission guidance on public benefit and safeguarding, and to inform them of the content of the memorandum and Articles of Association, the decision-making processes, the strategic plan and recent financial performance of the charity. During the induction day, they meet employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role. Trustees are given the opportunity to visit the charity's projects and partners.

Related parties and relationships with other organisations

All trustees and key management personnel are required to disclose any related parties and conflicts of interest. There were no transactions with any other related parties during the year and none of the charity's trustees receives remuneration or other benefits from their work as a trustee.

Remuneration policy for key management personnel

The key management personnel of the charity include the trustees and the CEO, who is in charge of directing, controlling, running and operating the charity on a day-to-day basis.

All trustees give their time freely and receive no fees or remuneration for serving as a trustee of UP. The charity reimburses reasonable expenses incurred in the course of acting as a trustee. This includes travel and accommodation expenses required to attend meetings, and training and orientation costs. Every effort is made to ensure costs are modest. Details of trustees' expenses and related party transactions are disclosed in note 6 to the accounts.

In deciding appropriate pay levels, UP aims to strike a balance between paying enough to recruit and keep people with the skills we need, meeting our employees' needs, and meeting the public's and our donors' expectations that the money they entrust us with is used wisely. In setting the CEO's salary, the Board takes into account the skills and experience required for the role and remuneration in sectors in which suitable candidates for such posts would be found. They have taken independent advice to inform those judgements. They also take account of affordability for the charity. The CEO's salary is normally reviewed annually.

Public benefit

Trustees of United Purpose have a duty to report in the Trustees' Annual Report on the charity's public benefit. Each year, the trustees review the aims, objectives and activities of the charity. In this report, they demonstrate:

- The benefits generated by the activities of the charity. This report explains the activities that are carried out to meet the Goals in United Purpose's Global Strategy, highlights the types of programmes that are funded and reports on the number of people reached through charitable activities.
- The benefits are closely aligned with the charity's objectives. Each area of United Purpose's work – resilient lives, better health and upholding rights – works towards the charity's broad vision, which is 'A world where justice, dignity and respect prevail for all'.
- The people targeted by United Purpose's interventions receive the support they need. Wherever possible, we seek the views and opinions of people living in poverty on the design and implementation of our programmes. This ensures that our programmes are targeted at people in need, account for their assessment of their own needs, and bring positive and measurable changes to their lives.

The trustees are confident that United Purpose meets the public benefit requirements, and they confirm that they have taken into account the guidance contained in the Charity Commission's general guidance on public benefit.

Reserves policy

The purpose of the Reserve Policy for United Purpose is to ensure the stability of the mission, programs, employment, and ongoing operations of the organisation. It aims to provide an internal source of funds for situations such as a sudden increase in expenses, one-time unbudgeted expenses or unanticipated loss in funding. The Reserve may also be used for one-time, non-recurring expenses that will build long-term capacity, such as staff development, innovation, or investment in operations efficiencies. It is the intention of United Purpose for Reserves to be used and replenished within a reasonably short period of time. The Reserve Policy is implemented alongside other governance and financial polices of United Purpose in order to support the goals and strategies contained in these related policies and in strategic and operational plans.

Total charity group funds as at 31 March 2018 are £6,436,405 (2017: £7,070,899), of which unrestricted funds are £1,663,340 (2017: 2,220,375). Unrestricted funds are divided into designated funds and general funds. The trustees have chosen to designate funds of £166,637 (2017: £69,205) for specific purposes. General funds are split between various entities in the charity group: CUMO £1,225,569 (2017: £1,279,776) and Village Aid £26,274 (2017: £zero) and Group £244,860 (2017: £871,394) which are considered United Purpose's unrestricted reserves available for overall organisational charitable purposes.

The organisation holds gold standard carbon units which were generated through our innovative water and sanitation programme in Malawi. From this year, as an integral part of our reserve policy, we recognise the value of these units to the organisation, both in terms of their cash value and as a fundamental means of achieving our mission. Carbon units can be sold and generate unrestricted income. At the 31st March 2018, the value of the carbon units held have a market value range of £92,905 to £280,093. The units are not recognised on the balance sheet but are recognised in the notes to the accounts as a contingent asset.

The target amount of Reserve Funds is £1m which is based on considerations of a range of risk including foreign exchange fluctuations, working capital requirements, investment towards innovative ideas in line with the United Purpose's programme philosophy and to allow for outstanding co-financing liabilities

Going concern

The trustees fully recognise their responsibility to assess the going concern basis of the charity. They recognise that the deficit made in the 2017/18 financial year has resulted in a significant decrease in general funds. The trustees have prepared the accounts on a going concern basis. In reaching the decision the trustees have undertaken a thorough assessment of the financial risks that United Purpose faces. This assessment has included a review of cash flow projections for 12 months following the date of approval, the pipeline of future funding, the expected realisation of carbon credits and financial forecasts for the current financial year. It is their belief that the charity has a reasonable expectation of having adequate resources to continue in operation for the foreseeable future (exceeding the next 12 months).

Managing risks and uncertainties

The UK charity sector is constantly changing, while international aid and development often operates in highly fragile contexts. It is challenging to work in insecure geographical areas that have a lack of cohesive infrastructure, often coupled with difficult communications, security and logistical issues, and financial difficulties. Working within these unstable environments with vulnerable people, while simultaneously protecting charitable assets, presents many hurdles.

Managing risks effectively is central to the achievement of our vision and is monitored and overseen by the Finance and Risk Committee. The Board has established a formal risk management process and internal control framework to ensure the proactive and consistent management of risks, so that UP can reduce both the likelihood and the potential impact of risks from occurring, while maximising its strategic opportunities. This process involves a risk strategy to share and agree our attitude and organisational capability for risk, a risk governance structure to oversee the risk management processes and a risk implementation approach to analyse and manage risk identified.

During annual planning and budgeting processes, the Senior Leadership Team undertake an annual review of the principal risks and uncertainties that the charity and its subsidiaries face. Mitigation plans are developed and this is then presented to the Board for discussion and consideration before being finalised. This risk register identifies the risks facing the charity across the range of internal and external risks to the organisations, ranging from delivering our programmes on the ground to the funding and political environment in which we operate – both in the UK and internationally. Risks are assessed and given a high, medium or low rating, based on the likelihood of occurrence and their potential impact on the charity. A risk with the highest rating is likely to occur and with the maximum impact.

The operational environment and risks in countries where we operate around the world are included in the annual review. A more specific country-level assessment is also factored into country-level annual planning and budgeting processes. The risk register is reviewed quarterly by the Senior Leadership Team. This review covers changes in the risk profile, consideration of new and emerging risks, and progress against agreed mitigation plans. A report then goes to the Board for their review and agreement.

Key risks areas have emerged from this process and for each risk responses have been developed to mitigate the risk.

Risk area	Impact	Mitigation
Impact/ performance	Substantial under-delivery against output or outcome targets	Monthly and quarterly reporting against balanced score card targets to senior leadership team with a feedback mechanism.
Funding	Downward pressure on income due to changes in priorities within the global aid programme and a more challenging environment for voluntary giving	Major review of our fundraising and communications strategy including investment in UK based capacity to ensure a strong communications and engagement on public affairs.
Fraud & Bribery	A major fraud or bribery incident results in significant financial or reputational damage	Internal audit roles recruited in high risk country programmes
Co-financing	Inability to achieve co-financing obligations will leave us unable to deliver our contractual obligations	Review of bid development process; Quarterly review of co-financing liabilities with clear plan in place for achieving funding objective
Brexit	Unknown outcome makes this funding EU stream uncertain. If there is no deal, it will affect UP's ability to apply for new EU funding applications	Contingency plans developed, shut down and costing plans for projects at risk. Plans to set up an Dutch entity within the EU Working with CONCORD (EU network of NGOs) to elicit more information from the Commission (DG Devco) on the possibility of changes to contracts after the 28 March 2019

Risk area	Impact	Mitigation
Cash flow	Insufficient cash to meet short term requirements would disrupt operations	Cash flow forecast updated quarterly Sensitivity analysis of proposal pipeline Margin of safety built into cash flow forecasts
Reporting & Compliance	Weak or late reporting or not complying with contract leads to damaged reputation and loss of donor	Reporting system to track deadlines Quarterly support and performance calls Regular monitoring of minimum standards across the organisation

United Purpose faces some inherent risk resulting from the locations that it works in and the way that project are delivered. The security risks are mitigated by undertaking safety and security reviews in each country, by maintaining insurance cover and by ensuring that our staff and volunteers receive training in safety and security relevant to the programmes when they are being inducted.

Financial review

Excluding the one-off gift in kind from the World Bank of £10m, the resources mobilised by United Purpose has broadly remained stable at £19.6m since last year. Over 50% of institutional donor funds continues to be focussed on our resilient lives strategic objective, reflecting our organisational emphasis on ensuring that vulnerable people have more sustainable livelihoods.

Fundraising costs have increased in line with our investment in this area. This in part explains the growth in grants and donations we experienced but this increase was offset negatively by poorer cost recovery on funded programmes resulting in an overall dip in unrestricted income for the year.

In addition we invested in our carbon initiative which involves inviting people and organisations to buy 'gold standard' carbon credits from UP, based on our energy projects in Malawi providing local communities with eco-cookstoves and access to clean water. United Purpose recognises the value of verified but unsold carbon units as a contingent asset rather than directly in the balance sheet. The total value of this contingent asset is recognised as being in the range £92,905 - £280,093 and may be considered part of general funds.

The movement in fixed assets at the charity level to £365k (2017: 570k), represents a reclassification of capitalised items in line with our updated fixed assets policy under which items procured under project funding are expensed in the statement of financial activities in the year of purchase. All assets shown are used for direct charitable purposes.

The overall bank balances moved to £4.5m (2017: £5.1m) in line with patterns of programme income and expenditure. The UK balances represent approximately 40% of the total funds held across the organisation.

Statement of responsibilities of trustees

The trustees (who are also directors of United Purpose in company law) are responsible for preparing the trustees' annual report including the strategic 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 charitable company and group and of the incoming resources and application of resources, including the income and expenditure, of the charitable company or group 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 and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- 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 charitable company 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 charitable company and group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information
- The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees have no beneficial interest in the charity.

Reappointment of auditors

Sayer Vincent LLP was re-appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity

Fundraising statement

Income Generation

We carried out a full review of all our income generation activities and will, during 2018/19, implement a three year plan to increase our income and improve efficiency. This will generate more net income for the charity, ensuring the long term sustainability of our vital work to empower communities to be independent. Our new Fundraising and Public Profile Strategy will help us navigate the ever-changing external context – with its many challenges and opportunities – and achieve our ultimate goals:

- Diversify our income streams
- Increase our income
- Rebalance the ratio between restricted and non-restricted income
- Be more effective at managing the income we currently generate

We will achieve this by strengthening our brand and public profile, expanding and scaling up our social businesses, by creatively engaging with current and potential supporters, by better managing our institutional fundraising, by using our innovation propositions with key trusts and foundations, and securing more realistic contributions to global costs from restricted income – amongst other approaches.

The charity undertakes a range of fundraising activities through income streams such as Individual Giving, Community & Events, Corporate Partnerships and Trusts & Foundations in line with the Fundraising Code of Practice set by Fundraising Regulator. We do not pay for the services of third party commercial organisations to raise funds in United Purpose's name, nor do we engage in cold-calling, door to door or street fundraising. During 2017/18, we did not have a relationship with any commercial participators. We are registered with the Fundraising Regulator and adhere to the Fundraising Code of Practice. No complaints have been received by the charity regarding any fundraising activities.

Additional information: auditor, banks and solicitors

Standard Chartered Bank

1 Aldermanbury Square London
EC2V 7SB
020 7280 7500

The Royal Bank of Scotland

Maidstone Branch, 94 High Street, Maidstone, Kent
ME14 1SA
016 2269 1333 or 01432 357264

Geldards LLP

Dumfries House
Dumfries Pl
Cardiff
CF10 3ZF

Sayer Vincent,

Invicta House,
108-114 Golden Ln,
London
EC1Y 0TL

Appendix 1: Our global targets

AIM 1: Resilient lives		Target	Achieved to date	Achieved annually
Goal:		2014-19	2014-18	2017-18
Aim				
1	# people with an increase in cash income	979,620	1,397,895	438,764
2	# people with increased yields	979,620	1,004,630	415,969
3	# people with a decrease in ‘hungry months’	835,571	1,361,482	287,370
4	# of animals for farming provided (chickens, pigs, goats, etc.)	230,553	241,748	124,518
5	# of farmers trained	652,141	730,614	335,264
# people that have established or strengthened their businesses, or who have received access to business inputs/ services				
6		245,800	601,950	255,101
7	# hectares irrigated	26,515	9,297	1,981
8	# trees planted	5,920,450	5,983,449	2,363,293
9	# of people using fuel-efficient stoves	177,250	262,309	68,824
# of people with micro-finance loans issued, or who have been helped to access micro-finance from another provider				
10		220,942	206,308	92,299
# people with increased understanding of environmental issues (e.g. soil fertility and protection, environmental protection, reforestation)				
11		2,772,365	1,616,784	561,096
AIM 2: Better Health		Target	Achieved to date	Achieved annually
Goal:		2014-19	2014-18	2017-18
Aim				
1	# people with access to safe water	2,780,000	1,325,548	152,532
2	# of water points provided or rehabilitated (boreholes, etc.)	10,267	10,228	2,663
# of water point repairers, local masons or water committee members trained/ supported				
3		89,690	7,684	512
4	# of schools with a new or rehabilitated water point	2,387	1,935	204
# of school children who have benefited from rehabilitation of school water point				
5		525,361	306,468	4,493
6	# of Open Defecation Free villages (e.g. CLTS)	3,755	10,702	5,451
7	# of new toilets built (subsidized or CLTS, direct or indirect)	160,809	889,564	465,307
8	# of school children with access to a single sex latrine	367,690	165,432	50,370
# of people supported with emergency relief (including emergency cash/ food distribution) or helped to prepare for disasters (e.g. contingency planning)				
9		3,521,555	3,574,484	437,591
10	# of mosquito nets distributed	575,000	2,120,265	0
# of pregnant women supported: This is quite broad and could include support to services (eg ANC/ PNC), support to TBAs (training, etc.), support to safe delivery, support for community health workers, support for family planning				
11		406,500	238,789	100,162
# of people receiving primary healthcare related support: Again, quite broad and could include anything related to pregnancy, malaria, HIV, EPI, etc.				
12		402,000	148,605	20,247

AIM 3: Upholding rights	Target	Achieved to date	Achieved annually
Goal: To improve government accountability to vulnerable people and to increase citizen's engagement to decision-making processes, as well as increasing the respect for rights of all people.	2014-19	2014-18	2017-18
Aim			
# of people/CSOs in dialogue with local or national government on issues that affect their livelihood (e.g. participating in invited accountability spaces created by Government, or claimed			
1 accountability spaces created by citizens, civil society)	277,392	611,443	242,271
# of workshops between community and local government on issues that affect their livelihoods or rights	1,686	4,664	3,287
2			
3 # of local government bodies using social accountability tools	301	1,214	288
# of CBOs/CSOs trained and supported in using social			
4 accountability and advocacy techniques and tools	3,081	5,218	1,879
# people trained in advocacy skills, and/ or made aware of their rights or rights of others	1,580,846	6,692,935	1,557,790
5			
6 # advocacy (lobbying) actions led by community	3,598	8,125	1,065
7 # of young people engaged and empowered through sport	(Before merger with IN)	51,618	21,147

The trustees' annual report which includes the strategic report has been approved by the trustees on 7 February 2019 and signed on their behalf by:

Name: Ceri Briggs
Title: Treasurer

Photo credits

FRONT COVER Jason Florio

Page 1 Rosie May/UP Bangladesh

Page 5 Jason Florio

Page 6 Jason Florio

Page 7 Jason Florio

Page 9 Jason Florio

Page 12 [L-R] Beth Button/Twitter | Sian Kinsey/UP UK | Amit Singh/PRADAN

Page 13 [L-R] UP Nigeria | FIFA | Jo Davies/UP UK | Katie Lewis/UP UK

Page 14 UP Nigeria

Page 15 Rachel Dixon/UP Ghana

Page 16 [L-R] UP Malawi | UP Mozambique

Page 17 Jason Florio

Page 18 UP Nigeria

Page 19 UP Guinea

Page 20 [L-R] Toby Richards | UP Malawi

Page 21 Jason Florio

Page 22 Bairro Novo Comunicação, Brazil

Page 23 [Top - Bottom] Olivia Sawyer/UP Malawi | Giorgia Nicatore/UP Senegambia

Page 24 Kate Hartley-Louis/UP Bangladesh

Page 25 Kate Hartley-Louis/UP Bangladesh

Page 26 Moving the Goalposts, Kenya | Sadili, Kenya

Page 27 Jo Davies/UP UK

Page 28 Toby Richards

Independent auditors' report

To the members of United Purpose

Opinion

We have audited the financial statements of United Purpose (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2018 which comprise the consolidated and parent charitable company statement of financial activities, the group and parent charitable company balance sheets, the consolidated statement of cash flows and the notes to the financial statements, including a summary of 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 group's and of the parent charitable company's affairs as at 31 March 2018 and of the group's and parent charitable company's incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011

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 group 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's or the parent charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, including the strategic report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a

Independent auditors' report

To the members of United Purpose

material misstatement of the other information. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report, including the strategic report, for the financial year for which the financial statements are prepared is consistent with the financial statements
- The trustees' annual report, including the strategic report, has been prepared in accordance with applicable legal requirements

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report, including the strategic report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and Charities Act 2011 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- The parent charitable company financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; 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 set out in the trustees' annual report, the trustees (who are also the directors of the parent charitable company for the purposes 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 group's and the parent charitable company'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 group or the parent 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 auditor under the Companies Act 2006 and section 151 of the Charites Act 2011 and report in accordance with those Acts.

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.

Independent auditors' report

To the members of United Purpose

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the group's internal control
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the group's or the parent charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the group or the parent charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Jonathan Orchard (Senior statutory auditor)
8 February 2019
for and on behalf of Sayer Vincent LLP, Statutory Auditor
Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

Sayer Vincent LLP is eligible to act as auditor in terms of section 1212 of the Companies Act 2006

United Purpose

Consolidated Statement of Financial Activities (Incorporating an income and expenditure account)

For the year ended 31 March 2018

	Note	Restricted £	Unrestricted £	CUMO £	2018 Total £	2017 Total £
Income from:						
Donations and Legacies	3	–	1,272,256	–	1,272,256	1,472,691
Charitable activities	4					
Resilient Lives		10,316,515	–	844,020	11,160,534	10,890,972
Better Health		3,578,264	–	–	3,578,264	5,092,762
Upholding Rights		965,096	–	–	965,096	1,371,551
World Food Programme – in kind donations	6	1,153,445	–	–	1,153,445	11,373,412
Investment income	5	–	5,097	49,078	54,175	71,082
Total income		16,013,320	1,277,353	893,098	18,183,770	30,272,470
Expenditure on:						
Raising funds	7	–	335,365	–	335,365	206,967
Charitable activities						
Resilient Lives		10,889,012	584,891	947,305	12,421,208	23,138,630
Better Health		4,068,285	764,499	–	4,832,784	5,930,137
Upholding Rights		1,083,413	145,494	–	1,228,907	1,135,038
Total resources expended		16,040,710	1,830,249	947,305	18,818,265	30,410,772
Net outgoing resources before other recognised gains/(losses)		(27,390)	(552,897)	(54,207)	(634,495)	(138,302)
Transfers between funds		(50,071)	50,071	–	–	–
Net movement in funds	22	(77,460)	(502,826)	(54,207)	(634,495)	(138,302)
Funds at the start of the year		4,850,525	940,597	1,279,776	7,070,899	7,209,200
Funds at the end of the year	20	4,773,065	437,771	1,225,569	6,436,405	7,070,899

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 22 to the financial statements.

United Purpose

Consolidated Balance Sheet

Company No. 1278887

As at 31 March 2018

	Note	Group 2018 £	2017 £	Charity 2018 £	2017 £
Fixed assets					
Tangible fixed assets	14	636,514	645,878	365,537	570,225
		636,514	645,878	365,537	570,225
Current assets					
Inventory		7,470	-	7,470	-
Debtors	17	2,411,026	2,536,599	1,814,927	1,798,793
Short Term Deposits		226,805	349,131	-	-
Cash at bank and in hand		4,528,433	5,056,511	4,035,995	4,631,108
		7,173,734	7,942,240	5,858,392	6,429,901
Liabilities					
Creditors: amounts due within one year	18	(1,345,653)	(1,516,118)	(1,039,367)	(1,209,007)
Net current assets		5,828,081	6,426,123	4,819,025	5,220,894
Total assets less current liabilities		6,464,595	7,072,001	5,184,562	5,791,119
Creditors: amounts due greater than one year	19	(28,191)	(1,102)	-	-
Net assets	20	6,436,405	7,070,899	5,184,562	5,791,119
Funds					
Restricted funds		4,773,065	4,850,525	4,773,065	5,033,036
Unrestricted funds:					
Designated funds					
Funds held by CUMO		1,225,569	1,279,776	-	-
Funds held by Village Aid		26,274			
Other designated funds		166,637	69,205	166,637	68,781
		1,418,480	1,348,981	166,637	68,781
General funds (excluding funds held by CUMO)		244,860	871,394	244,860	689,302
Total funds	22	6,436,405	7,070,899	5,184,562	5,791,119

Approved by the trustees on 7 February 2019 and signed on their behalf by

Ceri Briggs

United Purpose

Consolidated statement of cash flows

For the year ended 31 March 2018

	Note	2018 £	2017 £
Cash flows from operating activities	23		
Net cash (used in) / provided by operating activities		(1,350,644)	894,782
Cash flows from investing activities:			
Dividends, interest and rents from investments	54,175	71,082	
Purchase of fixed assets	1,115,096	(223,369)	
		_____	_____
Net cash provided by / (used in) investing activities		1,169,271	(152,287)
		_____	_____
Change in cash and cash equivalents in the year		(181,373)	742,495
Cash and cash equivalents at the beginning of the year	5,405,642	4,866,459	
Change in cash and cash equivalents due to exchange rate	(469,031)	(203,312)	
		_____	_____
Cash and cash equivalents at the end of the year		4,755,238	5,405,642
		_____	_____

United Purpose

Notes to the financial statements

For the year ended 31 March 2018

1. Accounting policies

a) Statutory information

United Purpose is a charitable company limited by guarantee and is incorporated in the United Kingdom. The registered office address (and principal place of business) is 14 Cathedral Road, Cardiff, Wales CF11 9LJ.

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (September 2015) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

These financial statements consolidate the results of the charitable company and its wholly-owned subsidiaries CUMO Microfinance Ltd, Village Aid Ltd (of which United purpose is a controlling member) and Concern Ltd on a line by line basis. Transactions and balances between the charitable company and its subsidiary have been eliminated from the consolidated financial statements. Balances between the companies are disclosed in the notes of the charitable company's balance sheet. A separate statement of financial activities, or income and expenditure account, for the charitable company itself is not presented because the charitable company has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006.

The Charity controls Concern Universal Ghana, a company limited by guarantee incorporated in Ghana. Accounts for Concern Universal Ghana have been prepared and audited in Ghanaian new Cedis for the year ended 31 March 2018. Concern Universal Ghana is accounted for as a country programme within United Purpose (formerly Concern Universal) and therefore its results are fully consolidated into United Purpose (formerly Concern Universal)'s accounts.

c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

d) Going concern

The trustees fully recognise their responsibility to assess the going concern basis of the charity. They recognise that the deficit made in the 2017/18 financial year has resulted in a significant in general funds. The trustees have prepared the accounts on a going concern basis. In reaching the decision the trustees have undertaken a thorough assessment of the financial risks that United Purpose faces. This assessment has included a review of cash flow projections for 12 months following the date of approval, the pipeline of future funding, the expected realisation of carbon credits and financial forecasts for the current financial year. It is their belief that the charity has a reasonable expectation of having adequate resources to continue in operation for the foreseeable future (exceeding the next 12 months).

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

United Purpose

Notes to the financial statements

For the year ended 31 March 2018

1 Accounting policies (continued)

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material. Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

f) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

g) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

h) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

i) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of resilient lives, better health and improved rights work undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Grants payable to partner organisations are included in the Statement of Financial Activities in the year in which they are payable.

Costs of generating donations and legacies relate to the costs incurred by United Purpose in fundraising and publicity.

United Purpose

Notes to the financial statements

For the year ended 31 March 2018

1 Accounting policies (continued)

j) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between charitable activities on the basis of area of literature occupied by each activity.

● Resilient Lives	75%
● Better Health	21%
● Upholding Rights	4%

Support and governance costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff time, of the amount attributable to each activity

● Resilient Lives	75%
● Better Health	21%
● Upholding Rights	4%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

k) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

l) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £2,000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Items procured under project funding are expensed in the statement of financial activities in the year of purchase.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

United Purpose

Office furniture and equipment: reducing balance basis at an annual rate of 20%

ITC Equipment: reducing balance basis at an annual rate of 33.3%

Vehicles: reducing balance basis at an annual rate of 33.3%

Drilling Rig: reducing balance basis at an annual rate of 33.3%

Land & Buildings: reducing balance basis at an annual rate of 5%

Capitalised development costs: reducing balance basis at an annual rate of 33%

CUMO

Office furniture and equipment: straight line basis at an annual rate of 25%

ITC Equipment: straight line basis at an annual rate of 33.3%

Vehicles: straight line basis at an annual rate of 20%

There are no material differences arising from the different treatment of depreciation within CUMO.

United Purpose

Notes to the financial statements

For the year ended 31 March 2018

1 Accounting policies (continued)

m) Investments in subsidiaries

Investments in subsidiaries are at cost.

n) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

o) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

p) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

q) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

r) Pensions

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. The pension cost charge represents contributions payable under the scheme by the charitable company to the fund. The charitable company has no liability under the scheme other than for the payment of those contributions.

s) Transactions in foreign currencies

Transactions in foreign currencies are translated at a daily average rate. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end. Exchange differences are taken into account in arriving at the net incoming resources for the year.

t) Taxation

The charitable company is granted exemption from corporation tax as all its income arises from or is applied for charitable purposes. Its subsidiary CUMO is a controlled foreign company, however trading profits of CUMO arise from and are applied to the charitable purpose of providing microfinance loans to clients in rural areas within Malawi living in extreme poverty, to enable them to improve their livelihoods. No portion of CUMO profits passes to United Purpose (formerly Concern Universal) as parent company. Concern (limited) donates all profits to United Purpose.

u) Contingent assets

Carbon units, known as Verified Emission Reduction Units (VERs), represent an asset of value to United Purpose and are tradeable. The value of these units is subject to market volatility which is outside of the organisation's control. United Purpose recognises the value of verified but unsold carbon units as a contingent asset rather than directly in the balance sheet. All income received from the sale of carbon units will be used to contribute to UP's work in support of communities around the world, and it is our intention that a significant proportion will be returned to the communities in Malawi in which the carbon credits originated. The local communities themselves will decide how they want to spend a proportion of this money. The value of unsold carbon units are considered an integral part of the charity group's reserves policy.

United Purpose

Notes to the Financial Statements

For the year ended 31 March 2018

2 Detailed prior year comparatives for the statement of financial activities

	Restricted £	Unrestricted £	CUMO £	2017 Total £
Income from:				
Donations and Legacies	–	1,472,691	–	1,472,691
Charitable activities	–	–	–	–
Resilient Lives	10,175,594	–	715,378	10,890,972
Better Health	5,092,762	–	–	5,092,762
Upholding Rights	1,371,551	–	–	1,371,551
World Food programme – in kind donations	11,373,412	–	–	11,373,412
Investment income	–	18,322	52,760	71,082
Total income	28,013,319	1,491,013	768,138	30,272,470
Expenditure on:				
Raising funds	–	206,967	–	206,967
Charitable activities	–	–	–	–
Resilient Lives	21,777,296	645,414	715,920	23,138,630
Better Health	5,604,620	325,517	–	5,930,137
Upholding Rights	1,106,688	28,350	–	1,135,038
Total resources expended	28,488,604	1,206,248	715,920	30,410,772
Net (outgoing)/incoming resources before other	(475,284)	284,765	52,218	(138,302)
Transfers between funds	(91,395)	91,395	–	–
Net movement in funds	(566,679)	376,160	52,218	(138,302)
Funds at the start of the year	5,417,204	564,438	1,227,558	7,209,200
Funds at the end of the year	4,850,525	940,598	1,279,776	7,070,899

United Purpose

Notes to the financial statements

For the year ended 31 March 2018

3. Income from donations and legacies

	Restricted £	Unrestricted £	2018 Total £	2017 Total £
Committed giving	–	419,450	419,450	494,051
Legacies	–	100,000	100,000	–
Appeals and collections	–	117,077	117,077	167,968
Cost recovery on grant funded programmes		133,684	133,684	433,630
Other grants & donations	–	502,045	502,045	377,042
Total grants	–	1,272,256	1,272,256	1,472,691

4. Income from charitable activities

	Restricted £	Unrestricted £	2018 Total £	2017 Total £
Resilient Lives				
Action Aid	–	–	–	101,298
AFAP (Australian Foundation for the Peoples of Asia and	92,400	–	92,400	96,481
AGRA (Alliance for a Green Revolution in Africa)	–	–	–	219,254
BE1%	4,743	–	4,743	4,786
Beatrice Laing Trust	–	–	–	5,000
Big Lottery Fund	365,121	–	365,121	642,520
BRAC	114,224	–	114,224	–
CRS (Catholic Relief Services) – START fund	58,111	–	58,111	69,045
Coca Cola	115,985	–	115,985	–
Comic Relief	49,308	–	49,308	–
Cooperation Atlantique	155,972	–	155,972	–
Cordaid	6,425	–	6,425	29,274
UK Aid	1,341,478	–	1,341,478	2,900,020
Electric Aid	10,669	–	10,669	50,281
ETP (Ethical Tea Partnership)	14,483	–	14,483	–
European Commission	2,933,606	–	2,933,606	1,964,666
EC Humanitarian Office	617,898	–	617,898	320,394
FAO	–	–	–	27,883
GIZ	710,264	–	710,264	67,701
Guernsey Overseas Aid Commission	–	–	–	11,893
IFAD (International Fund for Agricultural Development)	–	–	–	51,336
Irish Aid	816,367	–	816,367	1,445,739
Islamic Relief	347,238	–	347,238	–
JA Clark Charitable Trust	–	–	–	35,000
Miscellaneous income	289,140	–	289,140	449,442
Mitsubishi Corporation	75,803	–	75,803	30,000
NEMA	150,034	–	150,034	–
Pentland PLC	50,000	–	50,000	60,171
Rio Tinto Foundation, Guinea	–	–	–	43,430
Save the Children	–	–	–	65,723
SDC (Swedish Development Corporation)	196,353	–	196,353	–
University of Strathclyde	155,430	–	155,430	111,696
TERO	–	–	–	17,139
UMCOR	–	–	–	35,449
USAID	869,904	–	869,904	631,069
World Food Programme (see Note 6)	775,560	–	775,560	1,374,280
Zochonis Charitable Trust	–	–	–	30,000
	10,316,515	–	10,316,515	10,890,972

United Purpose

Notes to the financial statements

For the year ended 31 March 2018

4. Income from charitable activities (continued)

	Restricted £	Unrestricted £	2018 Total £	2017 Total £
Better Health				
ACF International	–	–	–	102,132
AMF (Against Malaria Foundation)	393,427	–	393,427	58,999
Australian Foundation for the Peoples of Asia & the Pacific aka DFAT	650,166	–	650,166	590,996
British Embassy, Guinea	–	–	–	9,988
Carlsberg	–	–	–	20,938
Department for International Development	578,867	–	578,867	548,805
DIAGEO	–	–	–	1,160
Drilling Rig Campaign	–	–	–	173,395
European Commission	–	–	–	288,942
Irish Aid	529,333	–	529,333	192,373
MCA (Millenium Challenge Account)	199,718	–	199,718	193,113
Miscellaneous income	337,142	–	337,142	134,860
Polish Embassy, Nigeria	–	–	–	22,494
PLAN International	5,524	–	5,524	172,865
PZ Cussons	62,983	–	62,983	46,978
SDC (Swedish Development and Cooperation)	37,615	–	37,615	–
The Lancashire Foundation	–	–	–	25,959
UNICEF	421,083	–	421,083	1,281,679
UNDP	54,831	–	54,831	–
UNOPS (GSF)	307,575	–	307,575	993,694
Vitol	–	–	–	233,392
	3,578,264	–	3,578,264	5,092,762

	Restricted £	Unrestricted £	2018 Total £	2017 Total £
Upholding Rights				
Comic Relief	113,826	–	113,826	295,185
Miscellaneous income	17,824	–	17,824	44,663
Village Aid	131,584	–	131,584	–
MPT	48,418	–	48,418	–
PRODEM	653,445	–	653,445	934,224
World Bank	–	–	–	97,479
	965,096	–	965,096	1,371,551

5. Investment Income

CUMO's investment income comprises interest from short-term money market investments entered in to by CUMO. Other investment income is bank interest on current accounts.

6. Gifts in Kind (group and charity)

	2018 £	2017 £
World Food Programme, Foodstuffs for distribution in Malawi	1,153,445	11,373,412
Total Gifts in Kind		
All donations in kind are shown at valuations provided by the donor.	1,153,445	11,373,412

United Purpose

Notes to the financial statements

For the year ended 31 March 2018

7. Total resources expended

	Costs of raising funds	Charitable activities			Support costs	Governance costs	2018 Total £	2017 Total £
		Resilient Lives £	Better Health £	Upholding Rights £				
Staff costs (note 10)	276,594	2,518,527	1,036,749	374,221	1,630,695	10,389	5,847,174	5,624,057
Office costs	42,032	552,178	311,752	11,175	908,429	29,440	1,855,006	866,923
Transport	16,739	117,218	26,112	8,200	100,899	–	269,168	511,910
Equipment (not capitalised)	–	410,978	7,742	–	5,013	–	423,733	678,300
Grants payable to partners (note 8a)	–	1,464,435	619,689	372,733	6,262	–	2,463,119	2,960,280
Other project activities	–	5,206,895	2,215,949	345,600	191,619	–	7,960,064	19,769,302
Total resources expended	335,365	10,270,233	4,217,992	1,111,929	2,842,916	39,829	18,818,265	30,410,772
Support costs	–	2,121,256	606,298	115,362	(2,842,916)	–	–	–
Governance costs	–	29,718	8,494	1,616	–	(39,829)	–	–
Total expenditure 2018	335,365	12,421,207	4,832,785	1,228,907	–	–	18,818,265	30,410,772
Total expenditure 2017	206,967	23,138,630	5,930,137	1,135,038	–	–	–	30,410,772

United Purpose

Notes to the financial statements

For the year ended 31 March 2018

8a Grants payable to partners

	Upholding Rights	Better Health	Resilient Lives	2018 Total	2017 Total (restated)
	£	£	£	£	£
Bangladesh	–	–	375,814	375,814	184,293
Brazil	6,262	–	–	6,262	2,967
Cameroon			110,773	110,773	61,005
Gambia	79,703	–	278,515	358,218	239,109
Ghana	–	42,022	85,902	127,924	62,191
Guinea	103,231	–	–	103,231	52,339
India			35,113	35,113	
Kenya	118,363		–	118,363	0
Malawi	–	–	609,710	609,710	1,833,542
Mozambique	6,807	–	–	6,807	18,592
Nigeria	–	546,276	–	546,276	506,241
Zambia	64,628			64,628	
Total resources expended	<u>378,995</u>	<u>619,689</u>	<u>1,464,435</u>	<u>2,463,119</u>	<u>2,960,280</u>

2017 prior year comparatives have been restated to reclassify grants previously referred to as 'UK' to the country programme to whose activities the grants relate. UK term was used as payments were originated from UKO.

8b Analysis of grants paid in excess of £50,000

	2018 Total	2017 Total
	£	£
Cooperazione Internazionale (COOPI) – Malawi	136,644	507,233
CUMO – Malawi	98,331	7,406
GOAL – Malawi	133,869	358,121
SMKK – Bangladesh	183,608	–
APDO – Ghana	80,799	–
IC – Bangladesh	58,425	–
CRS – Gambia	87,115	–
ICRAF – Malawi	40,994	645,455
MBOSCUDA – Cameroon	110,773	84,951
PRGWER – Nigeria	88,577	58,350
PRLOG – Nigeria	74,612	64,905
PRIKOM – Nigeria	66,473	–
PRIYALA – Nigeria	52,441	–
PRBIASE – Nigeria	56,444	–
EduSport Foundation – Zambia	64,628	–
Moving The Goalposts – Kenya	118,363	–
RGTA – Guinea	–	52,339
Self Help Africa – Malawi	133,195	214,164
World Fish – Bangladesh	50,340	58,225
Grants under £50,000	827,490	909,131
Total	<u>2,463,119</u>	<u>2,960,280</u>

United Purpose

Notes to the financial statements

For the year ended 31 March 2018

9. Net outgoing resources for the year

This is stated after charging:	2018 £	2017 £
Depreciation	277,327	195,663
Trustees' indemnity insurance	3,053	854
Trustees' expenses	931	1,869
Loss on disposal	310,877	111
Auditors' remuneration:		
▪ Audit	27,600	27,700
▪ Audit – Donor audits	34,153	24,000
▪ Under accrual for previous year	10,514	14,820
Operating lease rentals:		
▪ Property	425,074	506,686
▪ Other	<u>3,735</u>	<u>1,299</u>

The number of trustees receiving expenses was 9 (2017: 6). Remuneration received by trustees was nil (2017: Nil). Trustees expenses covered travel and accommodation costs incurred in attending trustee meetings, training costs and travel costs incurred visiting Country Programmes.

10. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	UK and International £	Overseas £	2018 £	2017 £
Salaries and wages	1,470,153	4,030,255	5,500,408	5,355,249
Redundancy and termination costs	2,902	–	2,902	27,271
Social security costs	90,774	–	90,774	75,314
Pension contributions	19,709	–	19,709	18,990
Other staff costs	<u>112,634</u>	<u>120,747</u>	<u>233,381</u>	<u>147,234</u>
	<u>1,696,172</u>	<u>4,151,002</u>	<u>5,847,174</u>	<u>5,624,058</u>
Total emoluments paid to staff were:	<u>1,489,862</u>	<u>4,030,255</u>	<u>5,520,117</u>	<u>5,374,240</u>

The number of employees whose emoluments, as defined for taxation purposes, amounted to £60,000 or more in the year were as follows:

	2018 £	2017 £
£60,000 – £69,999	1	–
£70,000 – £79,999	1	1
Total	2	1

The total employee benefits including pension contributions of the key management personnel were £296,858 (2017: £230,286).

3 additional numbers of staff members exceed a lower threshold of EUR 60,000 (2017: Nil)

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Notes to the financial statements

For the year ended 31 March 2018

11. Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	UK and International No.	Overseas No.	2018 No.	2017 No.
Charity				
Operations	37	429	466	516
Fundraising and publicity	5	-	5	5
Governance	2	-	2	1
Subsidiary (CUMO)				
Operations	-	158	158	162
Subsidiary (Village Aid)				
Fundraising and publicity	2	-	2	2
Total Group Employees	46	587	633	686

12 Related party transactions

There are no related party transactions to disclose for 2018 (2017: none).

Aggregate donations from related parties were £220,681 (2017: £227,366).

Intra group transactions are disclosed in Note 15.

13. Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

United Purpose

Notes to the financial statements

For the year ended 31 March 2018

14. Tangible fixed assets

Group:	Land and buildings £	Drilling rig £	Office furniture & equipment £	Vehicles £	Total £
COST					
At 1 April 2017	126,526	276,084	158,362	1,231,474	1,792,446
Additions in year	125,170	74,249	36,700	353,425	589,544
Disposals in year		(276,085)	(40,719)	(806,063)	(1,122,867)
Unrealised exchange loss on CUMO asset valuation			(30,441)	(17,310)	(47,751)
At 31 March 2018	251,696	74,247	123,902	761,527	1,211,373
DEPRECIATION					
At 1 April 2017	28,721	193,632	105,154	819,061	1,146,568
Charge for the year	4,890	52,181	26,754	193,501	277,327
Elimination on disposal		(221,090)	(27,068)	(563,832)	(811,990)
Unrealised exchange loss on CUMO asset valuation		-	(28,212)	(8,834)	(37,047)
At 31 March 2018	33,611	24,724	76,627	439,896	574,858
NET BOOK VALUE					
At 31 March 2018	218,085	49,523	47,274	321,631	636,514
At 31 March 2017	97,805	82,452	53,208	412,413	645,878
Charity:					
COST					
At 1 April 2017	126,526	276,084	87,485	1,084,970	1,575,065
Additions in year		74,249	1,147	268,554	343,950
Disposals in year		(276,085)	(38,478)	(800,533)	(1,115,096)
At 31 March 2018	126,526	74,248	50,154	552,991	803,919
DEPRECIATION					
At 1 April 2017	28,721	193,632	49,723	732,763	1,004,840
Charge for the year	4,890	52,181	8,827	172,483	238,382
Elimination on disposal		(221,090)	(24,962)	(558,788)	(804,840)
At 31 March 2018	33,611	24,724	33,589	346,458	438,382
NET BOOK VALUE					
At 31 March 2018	92,915	49,524	16,565	206,533	365,537
At 31 March 2017	97,805	82,452	37,761	352,207	570,226

All tangible fixed assets are used for direct charitable purposes.

United Purpose

Notes to the financial statements

For the year ended 31 March 2018

15. Subsidiary undertakings

CUMO

The charity controls CUMO Microfinance Ltd, a company limited by guarantee and incorporated in Malawi. Accounts for CUMO have been prepared and audited in Malawi Kwacha for the year to 31 December 2017. These accounts, adjusted to the year to 31 March 2018 have been consolidated into United Purpose (formerly Concern Universal)'s accounts on a line by line basis. The Trustees consider that given seasonal factors affecting the take up of loans by CUMO's client group, it is currently appropriate to maintain a different accounting year end for CUMO from United Purpose (formerly Concern Universal).

As the CUMO audited accounts are prepared in Malawi Kwacha, an unrealised gain/(loss) on translation of these accounts for consolidation is shown as an exceptional item on the face of the Statement of Financial Activities. As these are in a separate column on the SOFA, these results are not set out below.

Concern Ltd

The charity controls Concern, a company limited by guarantee incorporated in the United Kingdom. The results for the year to 31 March 2018 has been consolidated on a line by line basis.

	2018 £	2017 £
Concern Profit and Loss Account		
Turnover	92,763	106,360
Cost of sales	-	-
Gross profit	92,763	106,360
Admin & distribution costs	88	12
Operating profit	<u>92,675</u>	<u>106,348</u>
Realised exchange loss	(1,807)	(1,193)
Unrealised exchange loss	-	-
Gift aid to parent undertaking	<u>(90,868)</u>	<u>(105,155)</u>
Profit on ordinary activities before taxation	-	-
Taxation	-	-
Profit for the financial year	<u>-</u>	<u>-</u>

The aggregate of the assets, liabilities and funds was:

	2018 £	2017 £
Assets	90,950	17,874
Liabilities	<u>(90,950)</u>	<u>(17,874)</u>
Funds	<u>-</u>	<u>-</u>

The profit of Concern Ltd is transferred to parent company via Gift Aid.

Village Aid

The charity is the controlling member of Village Aid, a UK charitable company limited by guarantee (company no. 03446625, charity no. 1067322). The summarised statement of financial activities for the year ended 31 March 2018 and assets and liabilities as at 31 March 2018 are shown below. Full accounts are filed with the Charity Commission and Companies House.

Village Aid income and expenditure summary

	Restricted £	Unrestricted £	2018 £	2017 £
Income	21,653	108,765	130,418	121,005
Expenditure	<u>(21,653)</u>	<u>(99,190)</u>	<u>(120,843)</u>	<u>(110,057)</u>
Net incoming/(outgoing) resources for the year	-	9,575	9,575	10,949
Funds at the start of the year	-	16,699	16,699	5,750
Funds at the end of the year	<u>-</u>	<u>26,274</u>	<u>26,274</u>	<u>16,699</u>

Included in expenditure is a grant support cost from the parent entity of £115,240 (2017: £109,163)

United Purpose

Notes to the financial statements

For the year ended 31 March 2018

15. Subsidiary undertakings (continued)

Village Aid balance sheet	2018 £	2017 £
Assets	141,514	19,199
Liabilities	(115,240)	(2,500)
	<u>26,274</u>	<u>16,699</u>
Restricted funds	-	-
Unrestricted funds	26,274	16,699
	<u>26,274</u>	<u>16,699</u>

16 Parent charity

The parent charity's gross income and the results for the year are disclosed as follows:

	2018 £	2017 £
Gross income	16,976,623	29,224,029
Result for the year	(589,862)	(201,469)
	<u> </u>	<u> </u>

17. Debtors

	Group 2018 £	2017 £	Charity 2018 £	2017 £
Trade debtors	40,648	100,117	37,000	91,423
CUMO outstanding client loans	707,711	577,138	-	-
Amounts due from donors	978,953	1,343,714	978,953	1,343,714
Prepayments	57,126	53,105	57,126	53,105
Other debtors	626,588	462,524	741,848	310,551
	<u>2,411,026</u>	<u>2,536,599</u>	<u>1,814,927</u>	<u>1,798,793</u>

18. Creditors : Amounts falling due within one year

	Group 2018 £	2017 £	Charity 2018 £	2017 £
Taxation and social security costs	33,660	-	33,660	-
Trade creditors	282,142	465,423	322,178	515,890
Accruals	146,725	62,771	146,725	62,771
CUMO loan collateral fund	127,126	121,202	-	-
Loan: Waterloo Foundation	-	300,000	-	300,000
Loan: Drilling rig	31,250	62,500	-	-
Amounts due to parent	-	34,573	-	-
Sundry creditors	724,750	469,649	536,804	330,346
	<u>1,345,653</u>	<u>1,516,118</u>	<u>1,039,367</u>	<u>1,209,007</u>

19. Creditors : Amounts falling due greater than one year

	Group 2018 £	2017 £	Charity 2018 £	2017 £
Amounts payable in 1–2 years				
CUMO – amounts due to funders	28,191	1,102	-	-
	<u>28,191</u>	<u>1,102</u>	<u>-</u>	<u>-</u>

United Purpose

Notes to the financial statements

For the year ended 31 March 2018

20a Analysis of net assets between funds (current year)

Group:	Restricted funds £	Designated funds £	CUMO £	General funds £	Total funds £
Tangible fixed assets		–	270,965	365,549	636,514
Current assets	4,773,065	166,637	1,289,884	944,149	7,173,734
Current liabilities	–	–	(307,089)	(1,038,564)	(1,345,653)
Long term liabilities	–	–	(28,191)	–	(28,191)
Net assets at 31 March 2018	4,773,065	166,637	1,225,569	271,134	6,436,405

20b Analysis of net assets between funds (prior year)

Group:	Restricted funds £	Designated funds £	CUMO £	General funds £	Total funds £
Tangible fixed assets	–	–	75,651	570,227	645,878
Current assets	4,850,524	69,205	1,475,266	1,547,246	7,942,241
Current liabilities	–	–	(270,037)	(1,246,081)	(1,516,118)
Long term liabilities	–	–	(1,102)	–	(1,102)
Net assets at 31 March 2018	4,850,524	69,205	1,279,778	871,392	7,070,899

21. Operating lease commitments

The charitable company had total commitments under operating leases expiring as follows:

Group	Property		Equipment	
	2018 £	2017 £	2018 £	2017 £
0 – 1 year	217,245	247,264	1,600	1,200
1 – 2 years	100,936	121,839	1,600	99
2 – 5 years	106,894	137,583	535	–
	425,074	506,686	3,735	1,299
Charity	Property		Equipment	
	2018 £	2017 £	2018 £	2017 £
0 – 1 year	202,542	238,439	1,600	1,200
1 – 2 years	99,653	113,270	1,600	99
2 – 5 years	106,894	136,301	535	–
	409,090	488,011	3,735	1,299

United Purpose

Notes to the financial statements

For the year ended 31 March 2018

22a Movements in funds (current year)

Restricted funds (analysed by donors greater than £100,000):

Group and Charity:	At 1 April 2017 £	Incoming and gains £	Expenditure and losses £	Transfers £	At 31 March 2018 £
Upholding Rights					
Bridging the Gap – Cameroon – people to people peacebuilding	–	131,584	–	–	131,584
Comic Relief Sport – Various Countries	208,507	113,826	(274,642)	–	47,691
PRODEM – Mozambique – Municipal Social Accountability Monitoring	119,555	653,445	(730,916)	–	42,083
World Bank GPSA – Mozambique – Social accountability	25,963	–	(25,963)	–	–
Others	21,147	66,242	(51,892)	–	35,498
Upholding Rights Total	375,173	965,096	(1,083,413)	–	256,856
Better Health					
ACF – Guinea – Ending Ebola	21,335	–	(21,334)	–	–
AMF – Malawi – Balaka and Dedza net distribution	120,874	393,427	(437,987)	–	76,314
DFAT – Malawi – Phalombe SWASH	202,251	650,166	(685,856)	–	166,561
UK AID – Nigeria – Community-led Health Improvement through Sanitation & Hygiene Promotion	100,353	578,867	(534,955)	–	144,265
GSF/ UNOPS – Nigeria – Rural Sanitation and Hygiene Promotion	1,147,971	307,575	(952,981)	–	502,564
Irish Aid – Malawi – Scaling Up Nutrition	233,141	529,333	(442,080)	–	320,395
MCA – Malawi – Improving catchment and natural resource management	3,934	199,718	(149,950)	–	53,702
Clean Water & Sanitation promotion – Malawi	113,919	312,455	(238,569)	–	187,805
PLAN International Malawi – Better Health	25,046	5,524	(30,570)	–	–
UNICEF – Malawi – Universal Sanitation & Hygiene Access in Dowa and Kasungu	33,212	421,083	(394,029)	–	60,266
Vitol Foundation – Guinea – Community Led Total Sanitation	76,921	–	(76,921)	–	–
World Food Programme – Malawi	15,781	(5,941)	(9,840)	–	–
Drilling rig campaign – Malawi	(21,582)	–	–	21,582	–
Others	(246)	186,057	(93,212)	(69,420)	23,179
Better Health Total	2,072,911	3,578,264	(4,068,285)	(47,838)	1,535,053

United Purpose

Notes to the financial statements

For the year ended 31 March 2018

22a Movements in funds (current year) continued

Resilient Lives

Alliance for Green Revolution in Africa – Ghana	(22,544)	(15,981)	38,525	–	–
Big Lottery Fund – Guinea – Non-Timber-Forest-Product markets	129,944	84,616	(214,560)	–	–
Big Lottery Fund – Ghana – Breaking the Poverty Chain	80,831	101,812	(133,542)	–	49,101
Big Lottery Fund – Bangladesh – Helping Costal Communities	167,325	95,977	(263,302)	–	–
Big Lottery Fund – Cameroon – In Search of Common Ground	9,953	82,716	(118,963)	–	(26,293)
UK AID – Bangladesh – Improving Food Security and Livelihoods	–	343,252	(306,969)	(61,170)	(24,887)
Coca Cola – Bangladesh – Women's Business Centres phase 3	–	115,985	(76,558)	(4,170)	35,257
BRAC/ USAID – Bangladesh – Innovation for	–	114,224	(109,531)	6,162	10,855
Islamic Relief – Bangladesh – Rohingya Response	–	347,238	(305,547)	–	41,691
USAID – Bangladesh – Improved Nutrition	–	272,780	(278,247)	–	(5,466)
EC – Gambia – Environmental Governance for Economic and Social Empowerment of Women	–	136,059	(22,247)	–	113,812
NEMA – Gambia – Improved Horticulture Techniques for Market-Oriented Enterprises	–	81,946	(11,228)	–	70,718
NEMA – Gambia – Marketing Information System for Horticultural Producers	–	111,765	(104,469)	–	7,296
USAID – Casamance – Building Sustainable Peace in the Fogni	–	38,268	(16,895)	–	21,374
USAID – Senegal – ICT Challenge in Agricultural Technologies	–	286,001	(259,872)	(37,826)	(11,698)
ECHO – Senegal – disaster risk reduction	–	236,879	(151,380)	18,134	103,634
CRS START fund – Gambia – Food and Shelter for Gambians	–	351,370	(190,897)	–	160,473
Cooperation Atlantique – Guinea – Developing the Market Garden Sector	–	58,111	(58,111)	–	–
Comic Relief – Kenya – Meeting the Goalposts	–	155,972	(182,798)	(3,265)	(30,092)
Cordaid – Bangladesh – Resilient Lives	22,949	49,308	(55,179)	–	17,078
UK Aid – Malawi – DISCOVER	9,083	6,425	(15,507)	–	–
UK Aid – Malawi – Bridging Project	(216,924)	569,222	(397,637)	45,339	–
EC – Gambia – biofortification	–	429,003	(468,968)	–	(39,965)
EC – Malawi – DIVERSIFY	541,774	–	(350,427)	–	191,347
EC – Malawi – Sugar outgrowers	1,077,802	430	(1,058,476)	–	19,756
Bangladesh – co-financing of agricultural projects	(42,139)	883,923	(883,297)	41,513	–
EC – Ghana – Local Economic Development	(193,550)	11,804	181,746	–	–
EC – Malawi – PROACT	78,535	7,114	(135,836)	–	(50,187)
EC – Malawi – WASH	–	1,727,093	(131,570)	–	1,595,523
EC – Malawi – Forestry	93,449	(93,449)	–	–	–
ECHO – Malawi – Restoring Livelihoods & SDC – Mozambique – Enhancing Local	92,070	144,806	(330,812)	254,454	68,448
GIZ – Malawi – Improving Food security	–	266,527	(358,597)	–	–
GIZ – Malawi – INGO Cash Transfer MVAC	–	196,353	(69,408)	–	126,945
GIZ – Malawi – Energising Development	–	106,496	(106,226)	(271)	–
GIZ – Malawi – Energising Development	–	306,061	(213,007)	(93,053)	–
AFAP – Mozambique – Potato Coalition 17–18 (DFAT)	–	262,805	(254,506)	(383)	7,916
Mitsubishi – Ghana – NGS Phase 2	–	34,902	(82,943)	(17,851)	(65,892)
EC – Ghana – Accountability in Health Service Delivery	–	92,400	(40,741)	–	51,660
EC – Ghana – Accountability in Health Service Delivery	–	65,803	7,244	–	73,047
EC – Ghana – Accountability in Health Service Delivery	–	158,436	(145,524)	19,571	32,482

United Purpose

Notes to the financial statements

For the year ended 31 March 2018

22a Movements in funds (current year) continued

Resilient Lives (continued)

Irish Aid – Malawi – ASPIRE (Achieving Sustainable Poverty Reduction through Increased Resilience and Empowerment)	535,544	594,910	(676,162)	-	454,292
Irish Aid – Malawi – Sustainable Energy Malawi – support to smallholder farmers	13,996 68,118	221,457	(157,541)	- (68,118)	77,912 –
University of Strathclyde – Malawi – Sustainable Off-Grid Electrification of Rural Villages	(39,228)	155,430	(90,873)	-	25,329
USAID Livelihoods – Gambia – NAME	(19,691)	12,611	(41,071)	39,238	(8,914)
WFP – Malawi – Protracted Relief and Recovery Operation	(49,745)	1,929,006	(1,879,261)	-	–
Others	<u>64,891</u>	<u>238,642</u>	<u>(274,391)</u>	<u>(140,535)</u>	<u>(111,393)</u>
Resilient Lives Total	<u>2,402,444</u>	<u>11,469,960</u>	<u>(10,889,012)</u>	<u>(2,233)</u>	<u>2,981,157</u>
Total restricted funds	<u>4,850,525</u>	<u>16,013,320</u>	<u>(16,040,710)</u>	<u>(50,071)</u>	<u>4,773,065</u>

Group and Charity:	At 1 April 2017 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2018 £
Unrestricted funds:					
<i>Designated funds:</i>					
UK					
Sustainable energy fund	67,224	–	–	(67,224)	–
Drilling Rig Fund	–	–	–	–	–
Fixed asset fund	–	–	–	–	–
Malawi					
Sustainable energy fund	–	36,380	43,301	–	79,681
Eureka rig	–	61,244	(2,011)	(21,582)	37,651
Medical fund	1,981	–	–	(1,981)	–
Gambia					
Vehicle replacement	–	9,522	3,114	36,668	49,305
<i>Total designated funds</i>	<u>69,205</u>	<u>107,146</u>	<u>44,404</u>	<u>(54,118)</u>	<u>166,637</u>
General Funds held by CUMO	<u>1,279,776</u>	<u>893,098</u>	<u>(947,305)</u>	<u>–</u>	<u>1,225,569</u>
General Funds held by Village Aid	<u>–</u>	<u>–</u>	<u>–</u>	<u>26,274</u>	<u>26,274</u>
General funds	<u>871,393</u>	<u>1,170,206</u>	<u>(1,874,654)</u>	<u>77,915</u>	<u>244,860</u>
Total unrestricted funds	<u>2,220,373</u>	<u>2,170,451</u>	<u>(2,777,555)</u>	<u>50,071</u>	<u>1,663,340</u>
Total funds	<u>7,070,898</u>	<u>18,183,770</u>	<u>(18,818,265)</u>		<u>6,436,405</u>

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Notes to the financial statements

For the year ended 31 March 2018

22b Movements in funds (prior year)

Restricted funds (analysed by donors greater than £100,000):

Group and Charity:	At 1 April 2016 £	Incoming and gains £	Expenditure and losses £	Transfers £	At 31 March 2017 £
Upholding Rights					
Cross River State (Nigeria) Development support	18,377	–	(18,377)	–	–
Comic Relief Sport	–	295,185	(86,678)	–	208,507
Social Accountability, PRODEM	–	934,224	(814,669)	–	119,555
Tilitonse – EQUIPS	12,694	–	(12,694)	–	–
World Bank, social accountability	60,819	97,479	(132,335)	–	25,963
Others	18,419	44,663	(41,935)	–	21,147
Upholding Rights Total	110,309	1,371,551	(1,106,688)	–	375,173
Better Health					
ACF, Ending Ebola	11,949	102,132	(92,746)	–	21,335
AMF – Balaka and Dedza net distribution, Malawi	446,784	58,999	(301,631)	(83,278)	120,874
DFAT – Phalombe SWASH, Malawi	578,139	590,996	(966,884)	–	202,251
Comic Relief child health improvement, Malawi	42,197	–	(42,197)	–	–
DfID Community-led Health Improvement, Niger	46,755	548,805	(495,207)	–	100,353
European Commission, improving health	36	288,942	(190,212)	(98,766)	–
GSF – UNOPS, improving Health	1,029,392	993,694	(875,115)	–	1,147,971
Irish Aid Better Health	311,252	192,373	(270,484)	–	233,141
MCA	14,442	193,113	(203,621)	–	3,934
One Foundation, Clean Water & Sanitation promotion	63,190	132,500	(81,771)	–	113,919
PLAN International, Better Health	–	172,865	(147,819)	–	25,046
UNICEF, Clean Water & Sanitation promotion, Ma	2,374	1,281,679	(1,250,841)	–	33,212
Vitol Foundation Wash	–	233,392	(156,471)	–	76,921
World Food Programme, Better Health	17,172	–	(1,391)	–	15,781
Drilling rig campaign	30,394	173,395	(225,371)	–	(21,582)
Others	172,736	129,877	(302,859)	–	(246)
Better Health Total	2,766,812	5,092,762	(5,604,620)	(182,044)	2,072,911

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Notes to the financial statements

For the year ended 31 March 2018

22b. Movements in funds (prior year) continued

Resilient Lives

ActionAid	46,379	101,298	(147,677)	-	-
AFAP, poverty reduction	57,374	-	(57,374)	-	-
AGFund	37,768	-	(37,768)	-	-
Alliance for Green Revolution in Africa – Resilien:	14,418	-	(14,418)	-	-
Alliance for Green Revolution in Africa – Resilien:	212,581	219,254	(454,379)	-	(22,544)
Big Lottery Fund, Building Markets for the poor, '	108,980	123,546	(102,582)	-	129,944
Big Lottery Fund, Helping Costal Communities	20,910	318,835	(172,420)	-	167,325
Big Lottery Fund, In Search of Common Ground, C	48,722	68,687	(107,455)	-	9,954
Big Lottery Fund, Breaking the Poverty Chain Thr	-	131,453	(77,152)	26,530	80,831
CARE	7,736	-	(7,264)	(472)	-
Comic Relief	-	25,618	(2,669)	-	22,949
The Charitable Foundation, Livelihood improvem	34,500	-	(34,500)	-	-
Cordaid, Resilient Lives	60,905	29,274	(81,097)	-	9,083
DfID Improving Livelihoods, Bangladesh	-	280,928	(280,928)	-	-
DFID Resilient Lives, Malawi	-	2,619,092	(2,836,016)	-	(216,924)
European Commission, Resilient Lives	925,371	1,964,666	(1,334,165)	-	1,555,872
European Commission, Humanitarian Office	-	320,394	(260,458)	32,134	92,070
Irish Aid, Resilient Lives	260,832	1,445,739	(1,157,031)	-	549,540
One Foil, support to smallholder farmers	154,645	100,000	(186,527)	-	68,118
SORGEV (Scottish Government)	-	111,696	(155,516)	4,591	(39,228)
USAID Livelihoods, Gambia	9,061	577,769	(697,643)	91,121	(19,691)
Village Aid	5,749	-	(5,749)	-	-
World Food Programme Food distribution, Malaw	-	(147,163)	133,520	(36,102)	(49,745)
Others	534,152	1,078,444	(1,520,552)	(27,153)	64,891
Resilient Lives Total	2,540,083	9,369,530	(9,597,821)	90,649	2,402,444
Total restricted funds	5,417,204	15,833,843	(16,309,129)	(91,395)	4,850,523

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Notes to the financial statements

For the year ended 31 March 2018

22b Movements in funds (prior year) continued

Group and Charity:	At 1 April 2016 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2017 £
Unrestricted funds:					
<i>Designated funds:</i>					
UK					
Sustainable energy fund	9,359	89,817	(31,952)	-	67,224
Drilling Rig Fund	-	-	-	-	-
Malawi					
Medical fund	1,889	-	93	-	1,982
Gambia					
Vehicle replacement	18,978	-	(18,978)	-	-
<i>Total designated funds</i>	30,226	89,817	(50,837)	-	69,205
General Funds held by CUMO	1,227,558	768,139	(715,920)	-	1,279,777
General funds	534,212	1,401,197	(1,155,410)	91,395	871,394
Total unrestricted funds	1,791,996	2,259,153	(1,922,168)	91,395	2,220,376
Total funds	7,209,200	18,092,996	(18,231,297)	-	7,070,899

Transfers between funds

Transfers between restricted funds represent movements of opening balances to correct mismappings of fund to incorrect donor or to extract a donor from the 'others' grouping as income in the year has exceeded £100,000 in the year.

The transfers from restricted funds into unrestricted funds are as result of a review of fund balances that identified funds held in restricted funds for projects that are now complete. The fund balances were reviewed and as the final donor reports have been submitted and accepted by donor with final income installments received the likelihood of funder clawback is remote and hence the amount is deemed to be unrecognised income that can be classified as unrestricted.

Purposes of restricted funds

Restricted funds consist of donor funding for specific development projects, plus an allocation of voluntary income restricted for other purposes than specific development projects. The funds held within Village Aid have also been shown as restricted in the group accounts as they are to be spent in line with Village Aid's objectives.

Where fund balances are in deficit, this is due to payments due from donors not having been received at year end and post year end receipts not being accrued due to the nature of donor contract.

A significant proportion of the restricted funds balance is held in cash funds in project specific bank accounts and as such is not available for group cash resources.

Purposes of designated funds

The eureka rig fund is designated for the replacement of drilling equipment in Malawi.

The vehicle replacement funds are designated for replacement of vehicles in the specified country programmes.

The sustainable energy fund in Malawi is designated to covers staff costs and business development costs of the unit to assure future revenues from carbon credit trading.

CUMO loan funds are held for making microfinance loans in Malawi, specifically to living those in extreme poverty in rural areas. These funds arise from initial grants from the Department for International Development (granted to establish a revolving loan fund), supplemented by surpluses generated through the charging of loan interest, less the cost of administering the loans. The cash resources of CUMO are not available for group cash resources and therefore has been set aside within designated funds.

United Purpose

Notes to the financial statements

For the year ended 31 March 2018

23 Reconciliation of net outgoing resources to net cash flow from operating activities:

	2018 £	2017 £
Net outgoing resources	(634,495)	(138,302)
Effect of foreign exchange rate movements	–	195,116
Dividends, interest and rent from investments	(54,175)	(71,082)
Depreciation	277,327	195,663
Unrealised exchange loss on CUMO assets	10,704	(4,470)
Loss on disposal of fixed assets	310,877	111
(Increase) in inventory	(7,470)	–
Decrease / (increase) in debtors	125,573	(65,135)
(Decrease)/increase in creditors	(143,376)	782,882
Non-cash prior year adjustment in Malawi accounts	1,465,679	–
Net cash (outflow) / inflow from operating activities	(1,350,644)	894,783

The prior year adjustment relates to funds held on behalf of Malawi by UKO that were not previously recognised as income receivable by Malawi and correspondingly not recognised as part of the intercompany balance owed from UKO. In the year a comprehensive review of UK ledger in UKO was performed to establish amounts received and held on behalf of Malawi. To true up the closing balances of funds held to represent these actual and current amounts held by UKO a prior year adjustment has been necessary in Malawi accounts.

24 Analysis of cash at bank and in hand

	Charity £	Subsidiaries £	Total £	2016 £
General accounts in the UK	661,534	228,816	890,350	1,236,717
Project specific accounts in the UK	460,436	–	460,436	990,130
Held in overseas accounts	<u>2,914,026</u>	<u>263,622</u>	<u>3,177,648</u>	<u>2,829,664</u>
Total cash funds held	<u>4,035,995</u>	<u>492,438</u>	<u>4,528,433</u>	<u>5,056,511</u>

25 Capital Commitments

At the 31 March 2018 there were no capital commitments (2017: Nil).

26 Contingent Assets

As at 31 March 2018, the number of carbon credits held by United Purpose is 68,819 units (2017: 121,949 units) with a price range per unit of £1.35 to £4.07. The total value of this contingent asset is therefore recognised as being in the range £92,905 – £280,093 and may be considered part of general funds. A further issuance of approximately 250,000 carbon units has been negotiated and is expected to be available for sale during the year 18_19.

27 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

United Purpose

Beyond aid

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Registered in England and Wales with Charity No. 272465

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