



ANNUAL REPORT
2019/20

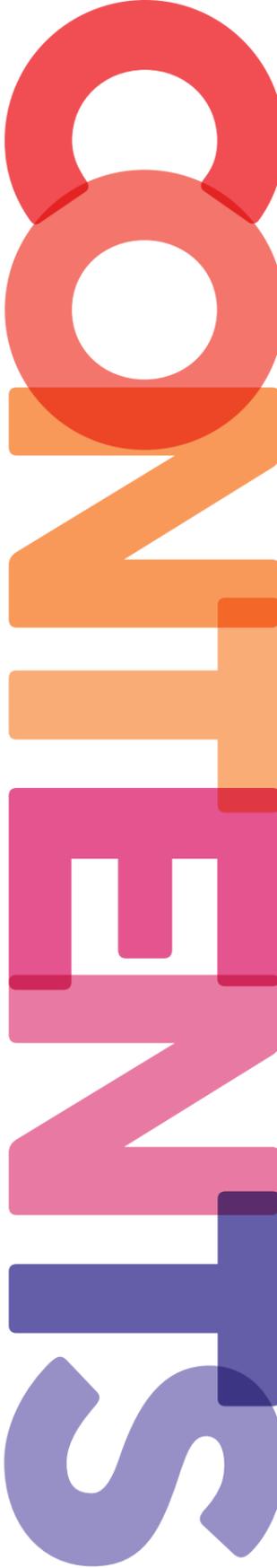
United
Purpose 
Beyond aid



Image caption: Water Sanitation and Hygiene programme participants, Nigeria. (Photo credit: Jason Florio)

United Purpose is a registered charity in England and Wales (registration number 272465) and is constituted as a company limited by guarantee registered in England & Wales (registration number 1278887).

Foreword from the Chair	5
Message from the CEO	6
Who we are	8
Our world	12
Highlights	14
Stories from our work	16
Livelihoods	17
Health	21
Climate change	24
Violence & exploitation	28
Humanitarian	30
Sport with purpose	32
Social business	34
Learning	36
Strategic report: Structure, governance and management	38
Additional information	49
Independent auditor's report	50
Financial statements	55



Foreword from Chair - Peter Ayres

The march against extreme poverty has been impressive. Over the last 25 years one billion people have risen out of it, and 2019 was the year that saw the lowest prevalence of it ever recorded. There is much to celebrate as extreme poverty results in seriously malnourished children, households developing dysentery due to a lack of clean water, and whole communities under threat due to political tensions and climate change.

But we must also pause for thought, for when we unpick the statistics the picture is mixed and we see there is still much more work to be done. The trend for poverty reduction is heading in the right direction, but it is slowing, and the improvements are not uniform. We are not seeing the same gains being made in sub-Saharan Africa as are happening in Asia and South America. Indeed, extreme poverty remains stubbornly high in sub-Saharan Africa and the proportion of the world's poorest being located there is actually increasing.

Whilst climate change remains the major long term existential threat the COVID-19 pandemic of 2020 has rocked the foundations of our very way of living affecting significantly the communities we serve as well as the donors that support us. And numerous conflicts and political disputes continue across the globe. All this keeps vulnerable people in their challenging situations and hits the poorest hardest. And within the UK we are still unclear of the terms of which we will depart the EU and the consequences that that will have on British led international development.

In this context, the work of charities like United Purpose is more vital than ever. Our sector is working towards achieving the UN's Sustainable Development Goals - helping those with the least resources, opportunities and rights to stay alive and to live independent lives. Our goal is that people benefit

from our aid to the extent that they no longer need it. We do this because we all believe a more equal world is possible.

I feel a genuine sense of pride in the work of our colleagues; for example in Mozambique, helping women become more productive small holder farmers, meaning they can feed and educate their children; in Nigeria in terms of open defecation free communities leading to significant improvements in health; our childhood nutrition work in the Chittagong Hill Tracts of Bangladesh that is reducing stunting levels and improving BMIs of young women. This year our work has helped reach 4.5 million of the world's poorest people, a real team effort to make a real difference.

But the *how* we do things is as equally as important as the *what* we do. United Purpose reaffirms its central commitment to community led development and working via partnerships. We have relationships with communities, local governments and businesses, and we do our projects with them, not to them. Our partnership approach ensures the change we make is long lasting.

I want to personally thank everybody who has made this possible: all of our staff, every volunteer, supporter and friend and all my fellow trustees. Their time, donations and goodwill mean we are able to continue our good work, and are well prepared to weather the challenges ahead. Helping people out of poverty, and living a life beyond aid.



Thank you,
Peter Ayres, Chair



A message from our CEO - Kathryn Llewellyn

I am so proud of what United Purpose has achieved this year. We reached 4.5 million people, aiming to make a better, fairer and kinder world for all. Each one of my 529 colleagues has played an important role, whether they are an agriculture programme officer in The Gambia, to a gender specialist in Malawi, to a water bore hole engineer in Guinea – I am proud and thankful to work alongside them.

Not many of us were fully aware of what the risk that a coronavirus pandemic posed to us all, so when it hit in early 2020 it came as a shock to many. There's no doubt that COVID-19 has changed our lives and changed the world in which we live. I am proud that United Purpose has been able to mount a global response to try to prevent the spread of the virus in some of the most vulnerable communities across the world. For instance, we have been able to quickly adapt projects so vital information and equipment are shared with those who need it most, such as hygiene kits, food parcels, masks, seeds and hand washing messages. Every single one of the United Purpose staff has my deepest gratitude, whether they are on the front line, back office support, or whether they were asked to step back from duties, each and every one of them stepped up and played their part.

And while this is taking place, we continue to deliver our life changing work. We continued to help people prosper, exercise their rights, access markets, have enough food and the tools to grow their own food. Help them move beyond aid. All this work also continues in the context of COVID and I know that has been a real challenge. Its hard work. Its essential work. The dedication, passion, drive, innovation and values are commendable.

And this is all in the context of other major global threats, namely climate change. While Greta Thunberg galvanised much needed media attention on to this issue, what the attention also did was shine a light on the high energy, impactful campaigning activity already taking place across the Global South. There is the eco-feminist and climate justice campaigner Oladosu Adenike in Nigeria; there is climate striker

Vanessa Nakate in Uganda, and Aditya Mukarji in India fighting against single use plastics. They are not alone, there are many other names I could add to this list. And this is in the context that Bangladesh banned single use plastic bags long ago in 2004, and Rwanda banned non-biodegradable plastics in 2008.

This is real leadership and it is not recognised enough. It has confirmed something that I long knew – the Global South has the talent, the leadership and the values it needs to solve its own problems. And organisations like United Purpose are here to platform this talent and support communities in implementing the changes that they want to see around them. For United Purpose that has been planting over half a million trees in 2019-20, and helping people develop their livelihoods from forests rather than from cutting them down, which has also reduced the risk of flooding in some of the most vulnerable communities. It's an honour to help play our part, to help some of the poorest countries in the world find their own solutions to develop active citizens and create their future leaders.

This is a collective effort and I must thank every staff member, every community member, local government officer – it is only through our community led partners are we able to achieve the life changing work we do. And I must thank all our donors and supporters, there are so many from a wide range of places – you have each helped us and I am so grateful. The year ahead will be tough but I am glad we are doing this together.



Thank you,
Kathryn Llewellyn, CEO



Image caption: Water Sanitation and Hygiene programme participants, Nigeria. (Photo credit: Jason Florio)



Who we are

OUR VISION

A WORLD WHERE
**JUSTICE, DIGNITY
AND RESPECT**
PREVAIL FOR ALL.

OUR MISSION

WE ARE UNITED
IN OUR PURPOSE
TO MOVE PEOPLE
BEYOND AID.

What we do

United Purpose strives 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 do this as we believe a person's ability to feed themselves, stay healthy or have an education should never be dependent on charity or benevolence, but always within their control. We want people everywhere to live independent lives where they are able to exercise agency over their own future.

How we do it

The heart of our approach is a grassroots, community-led model. We sincerely believe in working in partnership, and the voices of those with whom we work are at the forefront of everything we do.

We use innovation and creativity, and we are not afraid to explore new methods to achieve better results.

Our specialism is in community mobilisation and working with communities to change social norms and behaviours that infringe rights and holds back development. We pride ourselves on building deep relationships with communities, local partners and governments, where we implement community-led, sustainable solutions to the challenges people face. These solutions often involve improving access to markets and establishing business opportunities to enhance livelihoods. These solutions often involve improving access to markets and establishing business opportunities to enhance livelihoods, as well as accessing basic public services. This enables the people we support to take control of their own lives and move beyond aid.

Specifically, we use three tactics to bring about lasting change:

- We tackle the big issues that affect people's lives
- We test and scale innovations
- We mobilise our resources to influence global change

Our tactics for lasting change

- We tackle the big issues that affect people's lives
- We test and scale innovations
- We mobilise our resources to influence global change

The three levers

Money



We support people to gain more sustainable and resilient access to income.

Information

We enable individuals to access knowledge and information that allows them to determine their own futures and protect and extend their rights.



Systems



We enable communities to access and influence local and global systems, including market, health, financial and government ones.

The big issues

Health

We improve health and wellbeing through increasing access to basic services and addressing people's physical, social and psychological needs.



Livelihoods



We empower people to have more sustainable and resilient livelihoods, and ensure that economic growth is equitable.

Environment

We improve environmental resilience through reducing carbon emissions, making renewable energy more accessible to all and supporting communities to adapt to the changing climate in their region.



Exploitation

We combat violence, exploitation and conflict by tackling the root causes, supporting victims and building peaceful futures.



OUR WORLD

IN NUMBERS

In 2019/20...

we trained
168,469
farmers

supported
284,837
people with
emergency relief

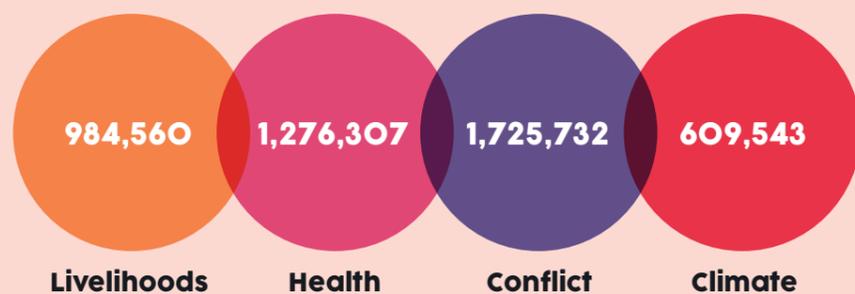
planted
490,054
trees

supported
339 villages
to achieve Open
Defecation Free



provided
451,795
people with access
to safe water

By issue, we reached...



people globally.

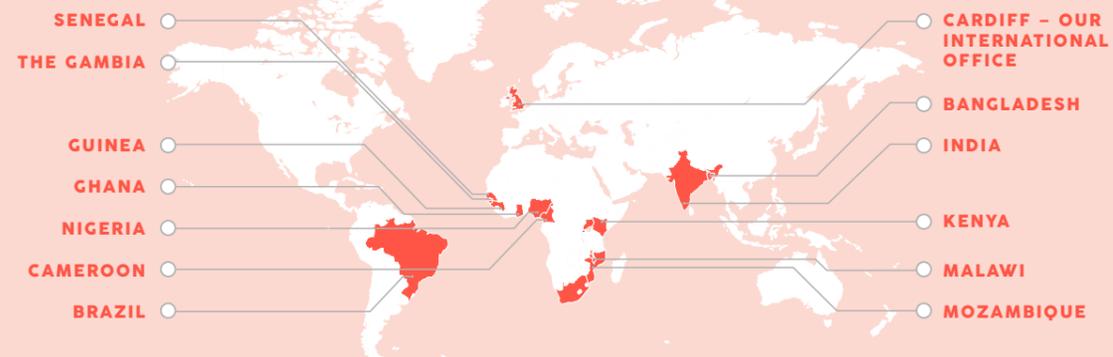
We directly reached **2,834** people in **Brazil** through our rights-based work. Additionally we received **151,518** views of a rights-based campaign on social media and reached an additional (approx) **3 million** people through campaign messages via TV and radio.

In **Malawi**, **73,790** people were issued with micro-finance loans, and in **Bangladesh**, **71,845** people were supported to increase their cash income.

In **Guinea**, **5,500** mosquito nets were distributed.

In **Mozambique**, **7,888** new toilets were built.

And in **Cameroon**, **1.5 million** people were made aware of their rights through television debates about farmer grazer conflict and the importance of intercultural mediation.



MAP OF OPERATIONS

Highlights from the year

Our work would not be possible without all of the wonderful people who volunteer and fundraise across the globe. We would 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 fundraised for us or simply helped spread the word about United Purpose. Or maybe you spoke at an event on our behalf, donated to our #NoMoreExcuses Christmas Appeal, or are a business that has partnered with us. Whatever it was, we are extremely grateful and we could not do what we do without your support

Breaking Gender Barriers Conference

In November, Senegal-Cameroon Programme Co-ordinator Carmel Moran was invited to present our work in Senegal on USAID funded Tekki Jiggen, an initiative that aims to support women entrepreneurs through the use of digital tools to empower them with information and training. This was part in the 'Breaking Gender Barriers' Conference in Washington DC hosted by Ivanka Trump. #WGDP

WASHINGTON DC



#NoMoreExcuses Christmas Appeal

Sexual violence against children is a persistent problem across the world. In many places where United Purpose works, abuse is a normalised part of everyday life, tied up in deeply rooted traditions and cultural practices. In December, we launched our #NoMoreExcuses Christmas Appeal with a clear, powerful message of ending sexual violence against girls. Thank you to all those who donated and shared.

UK

Women Business Centre's and Coca-Cola

In early March 2020, our successful entrepreneurs from our Women Business Centre's in Dhaka, Bangladesh celebrated their achievement of reaching 100,000 women by 2020 alongside the CEO and Chairman of Coca-Cola. Congratulations to the team!

BANGLADESH



Bond Safeguarding Conference

In December, we were invited to present our approach to safeguarding and whistleblowing as part of the Bond Safeguarding Conference. We talked about the importance of having a safeguarding culture within an organisation, to ensure the policies and processes are followed.

LONDON



Wilton Park

In July Wilton Park hosted, in association with United Purpose and Laureus Sport for Good, a three day conference on 'Scaling up sport's contribution to the Sustainable Development Goals'. It was a great way for us to share with the sector the progress we have made using sport as a tool for development since we welcomed the 2012 Olympic and Paralympic charity International Inspiration into the United Purpose family.

SUSSEX



Moving the Goalposts

In August 2019, we visited our local partner Moving the Goalposts in Kenya with our Ambassador Elinor Snowsill (Wales and Barbarian Rugby player) and a group of Sport Apprentices from the Urdd, Wales' largest youth movement. This was a week of coaching, laughter, learning, sharing experiences, sharing cultures, and making new friends.

KENYA



Waitrose

We were delighted to become a delivery partner for the Waitrose and Partners Foundation in Senegal and The Gambia. Every time a product with the Waitrose and Partners Foundation logo is sold in UK stores, a portion of the sale is invested back into the country of origin to fund initiatives that improve the lives of workers in the supply chain across four farms. We are working closely with Waitrose farms to develop plans for how the Foundation funding can be best spent in local communities.

SENEGAL AND THE GAMBIA

Bakers Gold Launch

In September we launched Baker's Gold, a bio-fortified orange fleshed sweet potato-based bread by Mothers Holding. The sweet potatoes are sourced locally from around 3,000 smallholder farmers. Supplying Baker's Gold gives the farmers an assured market, and at the same time reduces the bakers' costs and reliance on expensive imports. Consumers also benefit from the bread as the sweet potatoes are high in vitamins A, C, E, K. This project is supported by EU and the Australian Government through Action on Poverty.

MALAWI



The Water Supply and Sanitation Council (WSSC)

In July, Sue Coates, Executive Director at the Water Supply and Sanitation Council, visited our team in Nigeria to see first-hand the successes that our Rural Sanitation and Hygiene Promotion programme had achieved. This large programme has led the way in the creation of Open Defecation Free communities in Nigeria.

NIGERIA



Stories from our work...

Over the following pages, we present some highlights from our work in 2019-20 under our four change objectives: livelihoods, health, climate and violence/exploitation. We also feature key achievements from our humanitarian work, sport for good and our ethical carbon off-setting initiative.

LIVELIHOODS

Over the past 40 years, we have built up a wealth of knowledge and expertise in improving livelihoods, especially for those in poor rural communities. We promote livelihoods that can adapt to the demands of a changing climate, and give a focus on the growth and expansion of local markets.

MOZAMBIQUE

How the humble potato is helping farmers

We are supporting smallholder farmers in Mozambique, many of whom are women, to improve their food security and livelihoods.

We do this by training them to upscale the value of the potatoes and other vegetables they produce by processing them in different ways. The delicious array of products includes juice, chips and cake from orange-fleshed sweet potato, as well as beets salad and juice, rice cakes and juice, and cabbage juice and salad. These products can be sold at a higher value at market compared to a freshly harvested potato.

This means they become more productive, profitable and sustainable farmers.

So far we have helped 671 people, two of whom share their stories below...

"I am very happy today, as I learned that I can use sweet potatoes to prepare many things such as bread, juices, cakes and jam. Today I feel like a 'complete' farmer, because I can process the agricultural products from my farm (sweet potatoes, cabbage and other vegetables) in different ways. From now on I can teach others how to use potatoes in the best way, without wasting anything from the plant." - Helena Nfumo

"I am 30 years old and a single mother of one child. I am the secretary of Machia association and I have been working on this potato project since it started. I've already used a portion of my first potato sale profit for buying a table and four chairs for my house, and now I'm saving to buy school uniforms because in February my son will start going to school." - Lucia Ernesto Machava, pictured

CONTEXT: United Purpose began working with the people of Mozambique when many fled to Malawi as refugees during its long and bloody civil war. When refugees returned to their native Mozambique in the early 1990s, United Purpose went with them and have supported them ever since. The above project, Improving Food Security and Economic Empowerment for small holder Farmers, is funded under the Australian Government Department of Foreign Affairs and Trade Australian NGO Cooperation Program 2019-20.

Image caption: Lucia Ernesto Machava, participant from the Improving Food Security and Economic Empowerment for small holder Farmers project. (Photo credit: Lucrecio Jose Horacio)



BRAZIL

Women in Business

Ana Lucia lives in the Ipiranga Quilombo community, northeast Brazil. She is 57 years old and a member of the Biojoias Group. Quilombos are 'free' communities that were established by African slaves who escaped from plantations that existed in Brazil until abolition in 1888. Ana Lucia and the women from the Biojoias Group are descendants of these people.

The women from the Biojoias Group make and sell jewellery locally, especially during cultural tourism events that are run in the community. We supported the group to improve the quality of the jewellery they make. They now use locally sourced materials, such as seeds, and the focus of their range is now eco, natural materials. This reduces the costs of raw materials and is more attractive to potential buyers. The group are now able to make more jewellery and have increased their sales.

Ana Lucia told us: *"before this project the group was isolated; we were making jewellery but were not able to expand our sales. Since the project started, we have been seen in a different light; we're now controlling our business better, we learnt how to sell more and how to organize our products. We received tools that help us to drill and polish the seeds we use; we also now know how to store these seeds, because if we don't store and use them properly, they'll start to rot."*

She continued saying *"we learnt how to calculate a fair price for our products and met women from other groups who were passing through the same process as we were. Together we have managed to increase our autonomy as women."*

She concluded *"from the moment you start to produce more and sell more you start to earn more and this helps you to improve your life as you have a greater purchasing power; greater financial autonomy."*

CONTEXT: With the overall objective of reducing poverty and improving the quality of life of 150 rural and urban women and their families from the state of Paraíba, northeast Brazil, this project targeted 10 'productive groups' in order to benefit women who are some of the least economically empowered in Paraíba.

These ten productive groups are located in eight municipalities in Paraíba state. They come from different contexts - rural or urban, from agricultural communities, quilombo communities, or the peripheries of cities and towns. They are housewives, domestic workers, farmers and shellfish sellers. Their businesses are also diverse, ranging from food production from a variety of products including yams and shellfish, natural food supplements, natural medicines, rural tourism, crafts, soaps & detergents.

Image caption: Ana Lucia and colleague from the Biojoias Group; showcasing their jewellery in their community. (Photo Credit: Angela Brightling)



MALAWI

Bakers Gold

Did you know you can bake bread out of sweet potatoes?

We're proud to introduce Bakers Gold, the first bread in Malawi made from a mix of wheat and orange fleshed sweet potatoes puree, produced by Mothers Holding. We are supporting smallholders to move from subsistence to cash crops through working with the Mothers Holding Company, the largest player in the Malawi baking industry (with over 70% share of market).

The orange fleshed sweet potato bread provides 3,000 smallholder farmers with an assured market for their produce, and at the same time reduces the bakers' costs and reliance on expensive imports. Consumers also benefit from the bio-fortified bread as orange fleshed sweet potatoes are high in vitamin A, C, E, K and other healthy micronutrients. This represents a 'win-win' situation for farmers, processing companies and consumers.

While this approach of developing bio-fortified orange fleshed sweet potato-bread has been demonstrated at small-scale in other countries, this is the first time globally that this has been attempted at such a large scale – as United Purpose is working with the largest baking conglomerate in the country to make a truly mass market product.

CONTEXT: Under our Developing Integrated Value chains to Enhance Rural Smallholders' Incomes and Food security Year round (DIVERSIFY) project funded by the EU and co-financed by the Australian government through Action on Poverty, Bakers Gold was launched by Mothers Holding in September 2019. The orange fleshed sweet potatoes are sourced locally from around 3,000 smallholder farmers in Malawi supported under our DIVERSIFY project.

GUINEA

Supporting the self-employed

We are running training programmes to support young people become entrepreneurs and start their own businesses, two thirds of whom are women. We support these people with the building blocks of how to start a business – we help with business plans, how to sell and how to market products and services. This is part of a UN drive to encourage greater economic successes for the young people in, what is, one of the world's poorest countries.

Barber Alhousseiny said: *“Many thanks to the programme of support for the self-employed. Through this program and through the training I managed to double my clientele. These trainings allowed me to become aware of my limitations and to awaken the potential that was sleeping in me in terms of communication and management. The program has allowed me to sell my services better and to know how to sell myself. As a hairdresser, my remuneration is directly linked to my skills, my dynamism but also to the constraints of the market which I can now access, thanks to the support offered by the program. I am really satisfied.”*

CONTEXT: Over the next three years, the United Nations Development Programme (UNDP) has set itself the ambition to contribute to the socio-economic integration of nearly 3,500 young men and women, and people living with disabilities. As part of the implementation of this ambition, through our partnership with UNDP, we have committed to contributing to this goal with the first cohort of 25 independent young people (17 women and 8 men).



Image caption: Barber Alhousseiny with one of his new clients (Photo Credit: United Purpose Guinea)

HEALTH

Helping people have better health by providing safe water and improved sanitation is a key focus of ours. Whether it is encouraging people to use toilets through community-led behaviour change initiatives, or installing water pumps and training locals how to maintain them, we have supported communities to access basic health services and ensure that their water and sanitation provision is sustainable.

NIGERIA

Eliminating open defecation in Nigeria

Before United Purpose came to his village, Benedict never stopped to consider the detrimental impact that defecating in the open had on his community. Rampant diseases such as cholera left many sick and some – particularly young children – dead. The lack of toilets led to people defecating around the village, and even defecating from a crossbar perched on a hill, overhanging the river below, the village's only water source. The crossbar was high above the ground and constituted a large hole. Once, a five-year-old boy fell through the hole and was swept away by the river, only escaping with his life thanks to some fishermen who were luckily in the area at the time.

Image caption: Benedict and the other members in his community are delighted their village is now 'Open Defecation Free' (Photo Credit: Jason Florio)



Through a United Purpose project, Benedict was identified as the perfect candidate to lead on changing harmful sanitation practices in his community. He quickly embarked on his new role, convincing others to stop defecating in the open, using effective behaviour change and collective action techniques that United Purpose trained him in. Before long, his village became the first 'Open Defecation Free' location in the area of Adadama, with every household constructing and using their own toilets.

But Benedict did not stop there. Seeing how social change in sanitation can be transformative, he travelled to all other communities in Adadama and met with their chiefs, to spread word about the benefits in becoming Open Defecation Free, and to warn them that open defecation kills many more community members than communal violence.

He was also determined to ensure his efforts could be sustained without him, and that the communities wouldn't slip back into their old practices. This led him to establish women's forums in every community, to ensure local women are able to have their voice heard in decision-making. This is important, as the lack of sanitation facilities disproportionately impacts the dignity and safety of women and girls.

Today, the area of Benedict's village where the community used to open defecate, has been cleaned up, a house has been built on it and donated to a family in need.

CONTEXT: This activity took place as part of United Purpose's Rural Sanitation & Hygiene Promotion in Nigeria (RUSHPIN), funded by the United Nation's Global Sanitation Fund — the sanitation and hygiene funding body of the Water Supply and Sanitation Collaborative Council.



THE GAMBIA

Accessing clean water during the COVID-19 emergency

In early March 2020, a state of public emergency was declared in The Gambia, amid intensified control measures against COVID-19. Immediately United Purpose instituted a COVID-19 taskforce that co-ordinated and supported existing projects pivot to helping people protect themselves and their communities from the virus.

Handwashing and good hygiene is crucial to preventing the virus transmission. However, a lack of access to clean water in many communities in The Gambia poses a major barrier to such hygiene practices. Because of this, we focused on repairing 80 hand pump-operated wells across the country. We also established Water Sanitation and Hygiene committees, who are groups of people who are trained on how to maintain the wells, should they break in the future. We are also working with a wider network of local mechanics to strengthen access of the committees to ongoing maintenance support services.

To ensure the water was safe for drinking, the Department of Water Resources of The Gambia was engaged to conduct water quality tests and chlorination in all of the repaired wells. They also advised the communities against practicing behaviours that would increase the risk of water contamination.

Fanta Kinteh, who lives with her four children in Brikama Ba, Central River Region, has expressed how the repair of the well in her village has restored and improved her family's access to safe water:

"We used to travel 700 meters to the nearest village to fetch water. This has taken most of my time, limiting my time to y conduct other domestic and livelihood activities. With the COVID-19 pandemic, we now have enough and reliable safe water supply to wash our hands. Thanks to the project, my family and I are safe from the virus!"

CONTEXT: The Gambia has gone through a democratic transition and seen the arrival of a more open society after the end of 20 years of authoritarian rule. However, it is still financially unstable and agriculture is critical to the livelihoods of many. United Purpose helps the poorest farmers to grow enough food, live a healthy life, and earn a decent living. We are committed to working with our wide range of local partners to increase the Gambia's resilience and capacity to respond to disasters, and move people beyond aid.

BANGLADESH

Leadership to Ensure Adequate Nutrition

The Dighnala adolescent club is only in its second year, but they have already begun conducting meaningful and inspiring work in their community. Formed in 2018 by BRAC (a Bangladesh-based NGO), the Dighnala club is from the remote village of Tarabania in the rural Khagrachari District. The members come from a poor community where poverty is high, education is low and many still hold superstitious beliefs. There are 25 girls and 5 boys in the club.

Among the many topics covered in club meetings, the Dighnala club teaches its members about the risks of early marriage, nutrition and adolescent health.

When the Leadership to Ensure Adequate Nutrition (LEAN) project approached the club in May of 2019, the members were enthusiastic about the further opportunities this partnership could provide.

Particularly exciting for them was the opportunity to meet the Pahar Fuduk adolescent club. United Purpose facilitated a meeting between the two clubs, which was the first visit for all of the students to another adolescent club. They were all very curious to learn from each other and share stories about their clubs. Pahar Fuduk had many ideas to share, including their practice of holding weekly meetings on adolescent nutrition and early hygiene. They were also able to share experiences from their work to stop early marriage and were excited to hear stories of each other's successes in their respective villages.



The club's members are particularly dedicated to their work and are actively seeking new opportunities and trainings related to nutrition and hygiene in their villages. The Dighnala club members in particular have asked for continued support from LEAN to conduct sessions and provide them with resources so that they can contribute to adolescent and maternal nutrition in their communities, address harmful superstitions, stop early marriage and reduce adolescent pregnancy, among many other goals!

"We would like to be change makers in our village and nutrition champions!" - Dighnala Club Member

These adolescents are future leaders in their communities and their enthusiasm suggests that their future and the futures of those in their community are very bright!

CONTEXT: These activities form part of the Leadership to Ensure Adequate Nutrition (LEAN) project that United Purpose Bangladesh leads on. The main objective of this large-scale European Commission funded project is to contribute to improved maternal and child nutrition in the Chittagong Hill Tracts in Bangladesh. The unique political, social, economic and geographical context in the Chittagong Hills provides challenges to ensure adequate nutrition. Data of the populations shows that around 40% of people are underweight (mainly young women and children).

Image caption: Dighnala adolescent club and Pahar Fuduk club sharing experiences. (Photo Credit: United Purpose Bangladesh)

CLIMATE CHANGE

The concentration of carbon dioxide in our atmosphere, as of 2020, is the highest it has been in human history. The Climate Change Vulnerability Index found that almost all (95%) of cities facing extreme climate risks are in Africa or Asia. Statistics predict that the world's poorest countries will pay the highest price for climate change. We help communities cope with the changing climate in their region, by adapting how they live and work, and by providing facilities to help them become more resilient to these changes.

Image caption: The Gambia (Photo Credit: Jason Florio)



NIGERIA

Mangrove forests for people and planet

Mangrove forests are precious. They hinder soil erosion, they act as a natural coastal defence from storms and floods, they host a wide range of biodiversity and they maintain water quality through their roots filtering sediments. They also sequester carbon at a much greater rate than tropical forests. Conserving these forests is undoubtedly good for both people and planet, but they are under threat from degradation and development.

In Nigeria, we're working with local communities, to train and support them so they can learn to advocate for themselves and their local forests. The aim is for them to have a stronger, more articulate voice, and therefore have a greater say in what happens to the forest – to become a meaningful and assertive stakeholder in conservation decision making.

We also help the communities identify livelihoods based on the mangrove forest, such as growing berries, fishing and beekeeping. Making the forest an economic imperative is a motivator for policy makers to choose to protect them.

CONTEXT: The Integrated Mangrove Forest Management and Livelihoods in Nigeria project is a 30 months project by Critical Ecosystem Partnership Fund implemented by United Purpose in partnership with NGO Coalition for Environment. The project aims to ensure that civil society at grassroots level is engaged in biodiversity conservation and provided with the tools, capacity and resources to establish and sustain multi-stakeholder partnerships that demonstrate models for sustainable, pro-poor growth and achieve priority conservation outcomes.

GHANA

Making climate change part of the conversation

Meet 52-year-old Adams Alhassan. He's a smallholder farmer in Brong Ahafo, a region in south Ghana. This region is known as the 'food basket' of Ghana, and you can see why from the lush green landscape and thriving marketplaces. Agriculture is the main source of livelihood for nearly 80% of rural households in this part of Ghana - but these rural communities are being challenged by the threats of climate change.

Adams has worked in farming for over 30 years and has a family of nine people to support. Over the past five years, changes in the weather have negatively affected his farming business and he has earned less money as a result.

However, the training he received as part of our project on improving farmers' livelihoods, skills and climate resilience has turned his business around. The training focused on soil management and climate-smart agricultural practices.

"I am overwhelmed with the results," Adams tells us. "With the use of improved seeds and climate-smart farming practices, I have increased my yield. This has boosted my income, which enables me to cater for my household needs."

Adams is just one of 500 smallholders we have worked with, to increase resilience and irrigation management. As part of this project, we are also training 3,000 entrepreneurs in farm management and business development - the majority of whom are women.

CONTEXT: United Purpose has worked in Ghana since 1999, building meaningful relationships and strong networks of local partners. The agricultural sector is a mainstay of the Ghanaian economy, with 52% of the labour force involved in agriculture – the majority of which is rainfed and therefore more vulnerable to increasingly erratic rainfall patterns.

MALAWI Trees

Deforestation is reaching devastating levels in Malawi and flooding is increasingly common, destructive and deadly. Malawi needs to protect the trees it has, and plant many more new ones. And we have been helping do just that, since 2014 we have planted over 7 million trees, plus undertaken forest conservation work.

One project saw us partner with TMN, a mobile and ICT service provider in Malawi. By working together, we were able to plant 15,000 trees in the Dedza district, giving a strong focus on tree survival as well as planting.

Jonathon Paul, 23, father of two, chairman of Chitowo Village Natural Resource Management Committee, give his opinion...

"The scarcity of rainfall and soil erosion is impacting our yields and causing food insecurity, which is the main challenge we face in the area.

Since working with UP, every member of my village has planted two trees so far and with the trees planted by the committee, we have planted 30,000 trees. At every opportunity, I share messages and raise awareness of the importance of tree planting and maintenance. My village has become very involved in tree planting and are proud of our achievements."

United Purpose Malawi Country Director, Kate Hartley-Louis: *"deforestation is one of Malawi's biggest challenges. We know tree planting and forest protection are key to keeping Malawian's safe from flooding and we're proud to playing our part in tackling this grave issue".*

CONTEXT: United Purpose has worked in Malawi since 1988 and initially supported refugees from the Mozambican civil war and their hosts in the Dedza area. Today we are one of Malawi's largest NGOs, working in partnership with local government and communities across 17 districts mainly in central and southern Malawi, supporting over 30 on-going projects, with a total staff of over 200. Over the years we have developed a trusted reputation with most of the established institutional and non-institutional donors and organisations in the country. We work in partnership with others to support a range of livelihoods and food security, health, sustainable energy and gender equality programmes reaching over 1,000,000 people a year across Malawi.

SENEGAL Green jobs for a brighter future

Meet Oumie Thiane. Oumie is one of 2000 people in the Casamance region of Senegal that we have helped to establish or strengthen a green job. Green jobs are livelihoods that are sustainable and do not contribute to deforestation or degradation of local natural resources.

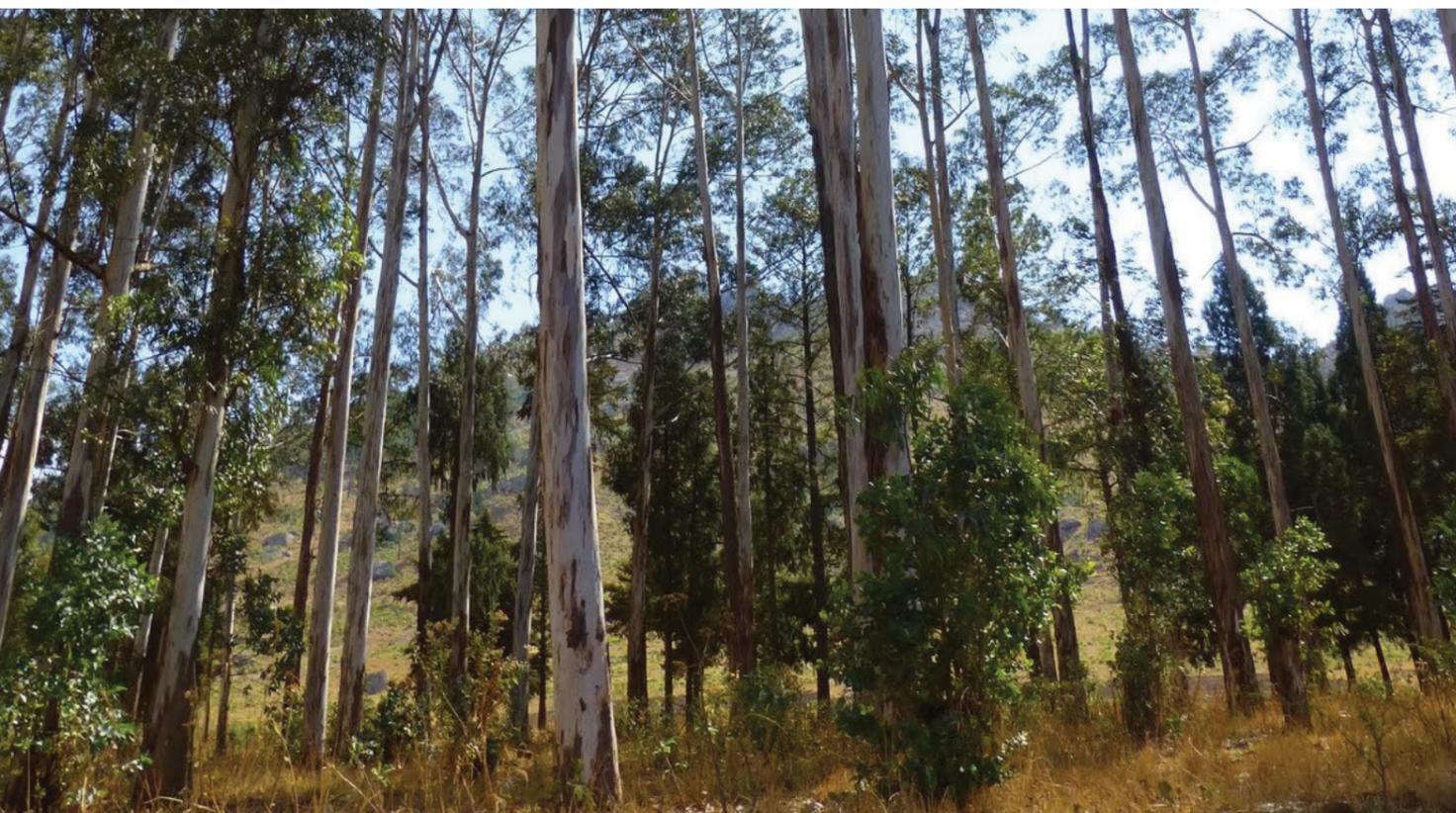
Deforestation in Senegal is escalating at a time when climate change means forest conservation is needed now more than ever. Senegal has lost more than one million trees since 2010 mainly due to illegal logging and the timber trade, which comes mostly through The Gambia and on to China, and accounts for a loss of an estimated 40,000 hectares of forest each year in Casamance.

Deforestation is driven by on-going conflict and the lack of stability in the region, poverty, unsustainable practices, lack of forest governance, economic pressure and in particular, a lack of alternative livelihoods. By supporting the local population to find alternative, viable jobs and educating them on the importance of healthy forests, people's livelihoods become dependent on healthy, abundant forests rather than contributing to their degradation.

Our GoEco initiative supports individuals or small businesses set up or strengthen a green enterprise, through seed funding, technical support, equipment and business development skills. Oumie comes from a village called Bandjikaky in the department of Bignona and now supports her family by selling snacks made

from African locust bean (known locally as Néré). These beans are picked from trees and are perennial, so as long as the forest is in good health, she will have a constant supply. Néré is also highly nutritious, and tells us that children and adults love her cakes and donuts. Oumie told us *"thanks to this new job, and thanks to our efforts to protect the forest, I am able to find Néré in enough quantities to maintain my business and support my family"*.

CONTEXT: In Senegal 84% of households across the country use charcoal and/or firewood as fuel for cooking, which is a major driver of deforestation, as well as being a serious health concern. We promote awareness of the major environmental issues arising from the use of charcoal and firewood, and use this as an opportunity to create green income streams by supporting women to make ecocharcoal made from natural materials such as fallen leaves, peanut husks and other organic matter. Entrepreneurs like Oumie are now using natural charcoal which is helping to reduce deforestation.



VIOLENCE & EXPLOITATION

Many of the communities we work with are increasingly fractured and fragile. We help to build peace by creating opportunities between conflicting groups to promote mutual understanding, trust, empathy and resilient social ties. Over the last 20 years, we have successfully implemented over 20 peacebuilding programmes across Africa and South America. We also work on other forms of violence and exploitation, especially those directed at women and children. We help victims and place a big emphasis on innovative strategies to tackle the root causes.



CAMEROON Peacebuilding

Cameroon is in the midst of a civil war, with separatist violence causing the displacement of hundreds of thousands of people in the region. With internal displacement comes conflict over scarce resources, which can lead to violence. We are working hard to support communities who have been displaced, or are hosting displaced people, by building social capital between them and encouraging them to understand each other's cultures.

For instance, North West Cameroon has long been characterised by violent conflict between Mbororo cattle herders and non-Mbororo farmers. This year we worked with local organisations to continue to build peace amongst these two groups. We did this through helping them to better manage natural resources such as land and water, which are the two main drivers of conflict. Conflicts are also rooted in cultural misunderstandings; so we educate communities on their cultural rights, advocate for the government to uphold cultural rights, and promote cultural sensitivity as a means of conflict mediation.

Meet Maimuna... Maimuna and her family had to flee their home due to the violence. She left behind her job, home, cattle, and the small yam plot. They now live thousands of miles from home but she has committed to peace, and as a result engages with our peace building events. "I come to learn how to cohabit with other cultures because here [in Banjun] I feel like a stranger". By also being receptive to understanding her new community's culture, Maimuna will contribute

to reducing the violence between her community and others.

Maimuna is one of an estimated 700,000 people in the North and South West regions to have fled in search of safety; 10,000 of these are Mbororos.

CAMEROON SNAPSHOT

- Almost 90% of people we surveyed said that our work had made conflicts less violent and severe, with more conflicts being resolved amicably;
- The North West has seen a 7% reduction in very violent conflict between farmers and grazers; There has been a 45% increase in the number of the youth and women's groups we work with that now have members of mixed cultures, ethnicities and religions, helping to build social ties and reduce violence;
- 1.5 million people have seen television debates about farmer grazer conflict and the importance of intercultural mediation;
- 50 000 people have received information and education communication materials that have been distributed to households, civil society and government ministries across the whole of Cameroon, that promote cultural rights;

HUMANITARIAN

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. In 2019-20, we supported 284,837 people with emergency relief.

MOZAMBIQUE

Cyclone Idai - after the storm...

The displacement of hundreds of Cyclone Idai caused major devastation across Mozambique in spring 2019 and the damage will be long lasting. The City of Beira, capital of Sofala Province which had a population of over a half a million, was cut off from the rest of the country with no electricity or water and limited food. The cyclone caused massive destruction of planted crops and farm animals, ruining vast areas of farm land. The cyclone happened just before the main harvest season, a big problem in a country where people already struggled to grow enough food to live on.

We have been on the ground in supporting people during and after the crisis. One of our actions included supporting families who are now in an accommodation centre which was set up in a school in Paulo Samuel Kankhomba in the Province of Manica.

People were temporarily accommodated in the school as their houses had all been destroyed and they did not have anywhere else to go. The centre accommodated 30 families. They all slept in the same room of approximately 50 square metres. The rest of the school was reopened so the children could return to school.

MonoKuassee Munongoro, 88 years old, comes from the community Minas Gerais, where she lived with her children and 17 grandchildren. She is in the accommodation centre because the family lost their house and they have nowhere to go. She received 1 Hygiene kit, 1 food kit, 1 temporary housing kit and 1 seeds kit.

"I am very sad because we lost our food, we had the barn full of corn, we had our livestock and our machamba (field). Here in the accommodation centre we were starving. With these things I received I will have some relief. My kids will use this plastic to protect me from the rain. I will also be able to start planting seeds, I have faith that things will improve, no harm comes to stay. Tell the people who are helping us that we thank you very much, you are all angels for us"

CONTEXT: We have been leading relief efforts in the region of Manica thanks to funding from our donors. Through this project, we provided 750 households with emergency shelter, food, hygiene and agriculture support for the next harvest. We are looking at the long-term impact of Cyclone Idai and how to ensure that support is sustainable



Image caption: MonoKuassee Munongoro pictured with emergency resources provided.

BANGLADESH

Investing in the future at the Rohingya camps

In the world's largest refugee settlement, in Cox's Bazar in the south east of the country, there is little green to be seen. The steep dusty hills, recently deforested, are prone to cyclones. And as far as the eye can see, there are thousands upon thousands of bamboo and tarpaulin huts on the slopes. The Rohingya occupants live in a harsh, stressful environment.

Since August 2017, Bangladesh has received nearly a million people from Myanmar. The Rohingya, a minority Muslim group, have been forced to flee, to escape escalating violence and conflict in their home country. In the military clearance operation against them, widely regarded as ethnic cleansing, thousands of Rohingya were killed. Sexual violence was experienced by many women and girls. Those who succeeded in escaping the terror arrived in Bangladesh in a vulnerable, wounded and emotionally abused state. The crisis demanded immediate and ongoing relief support to meet their basic needs.

More than half of the total refugee population are children. Many of them have experienced, and continue to experience, severe mental distress. In addition, their mothers and other women they know often face gender-based violence. To support the children and women in the camps, we established a number of 'Women and Child Friendly Spaces' over the past year. In a noisy, hostile and sometimes violent environment, these communal areas provide a safe space for children to learn through play and fun, and for women to access mental health care, advice, community learning and peer support.

Seven-year-old Shipa is still recovering from the psychological trauma she experienced when the Myanmar army burnt down her village and killed her father in Rakhine state.

Like many Rohingya people, Shipa fled Myanmar with her mother Hamida, elder sister Ripa (12) and grandfather (50) in 2017. While escaping across the border, she was caught by a barbed wire fence and her right lacrimal gland, located just above the eye, was cut open. After finally reaching shelter in Kutupalong, she was rushed to the nearby hospital to stop the severe bleeding. These experiences severely traumatised Shipa and she was scared of everything for a long time, spending every day hiding in her family's shelter in the refugee camp.

"I used to tell my daughters that the Myanmar army will never come to Bangladesh and attack you again. Nevertheless, my two daughters did not believe in my words. They remained frightened and Shipa used to wake up screaming in the middle of the night." - Hamida, Shipa's mother.

Shipa attends our child friendly spaces, areas in the camp where children can gather to play and learn – and process their trauma.

Meghna Barua, a Child-Friendly Space Facilitator said of Shipa:

"Shipa's mother sought help from me to free Shipa from her trauma. She told me about the terrible things she had experienced and how she still struggled with them. I told her about the Child-Friendly Spaces and the counselling we provide to restore mental wellbeing in our children and prevent potential trauma in the future. As I normally do when I conduct house visits throughout the camps, I also explained that we provide learning and playing activities to help return normalcy to children's lives. After hearing all of this, she has begun sending Shipa and her sister to our Space." Meghna Barua, Child-Friendly Space Facilitator, Camp 18.

Initially, Shipa stuck to a corner of the space by herself and kept silent. After a while though, Shipa began to open up with the help of counselling. Now she's beginning to return to her old self and is actively participating in activities, making friends and learning in the Child-Friendly Space learning programmes.

CONTEXT: Bangladesh is one of the most densely populated countries in the world and around 84% of the population live in poverty. United Purpose has worked in Bangladesh since 1994 and supports around 1.2 million people each year. Humanitarian aid is not usually a core element of UP's work in Bangladesh, but when the Rohingya crisis peaked in the summer of 2017, we were already working in the region, and trusted by government and local communities, so it was natural that we would respond. We provide water and sanitation, psychosocial services, health centres, and run safe spaces for women and children.

SPORT WITH PURPOSE

We use sport as a tool to engage, educate and inspire. Around 25,000 people every year participate in one of the sport projects across the globe, and we're committed to this growing. It is a fantastic way to engage adults and children in serious issues as it is fun, it brings out a passion, laughter and playfulness. Importantly, it has the power to bring people together and nearly everyone can join in. Opening the door to us then delivering vital development projects in effective and creative ways.

Sport as a tool for development: here is how we do it....

Our Tekki Fii project in **The Gambia** is using football, volleyball and basketball alongside drama and local radio to engage young people and help them develop valuable life skills. It is hoped these skills will help them make fulfilling lives where they are, and therefore not be one of the thousands who attempt to migrate to Europe – a dangerous journey that is life ending for many. The sport element is focused on a community sports league of 13,000 people where our goal is to provide skills training to build individual and collective skills capacity. It's the organisation and running of the league which gives the young people the knowledge, skills and experiences they need. They set up and run their own sports clubs, writing the business plans and dealing with budgets which creates a sense of ownership and the first steps of



Image caption (above): Girls INSPIRED project, Malawi. (Photo credit: UP Malawi)

understanding in how to run a business. This is funded by the EU.

We are proud that over 50% of those participating in our sport projects across the globe are women and girls, and our Girls INSPIRED project in **Malawi** is a great example of this. This time netball is the sport of choice. 250 girls and young women from the rural part of the district of Dedza are brought together, and around the fun of netball, they learn about their rights, life choices and have skills development. Rural areas often bring their own specific challenges, with girls specifically facing not only limited life opportunities, they are vulnerable to early sexual and reproductive health issues and with little knowledge of their actual rights. Girls Inspired uses netball as a door to opening those difficult conversations for young women. We use specially trained coaches and they develop relationships based on trust. Netball provides us a perfect tool to engage with young women and to

effectively hide education in the fun of sport, whilst delivering on the more serious issues.

Kenya is another country we are using the power of sport to target our engagement with girls and young women. Moving the Goalposts has 9,000 marginalised girls out on the football pitch every year teaching them to score goals and create better life goals for themselves. Through football and peer support we ensure young women get improved access to education and training whilst also equipping them with the skills to gain financial independence and to take control of their reproductive health.

If you have ever been to a slum in **India** such as Bhiwandi near Mumbai, you will know there are very few places for young people to play. Fit for the Future, a project funded by Pentland and delivered in partnership with Saahaase, provides that important safe space for young people to learn and play. Focussing on training young men and women to provide life skill training and advice to their peers and using sports such as Kabaddi, Cricket and Yoga to enhance the chances in life for 2,000 young people every year.



Image caption (above): Fit for the Future, Bhiwandi, provides an important safe space for young people to learn and play.

SOCIAL BUSINESS

Ethical carbon credit sales

We are always looking at innovative ways to mobilise the resources to support our work, and as such, several years ago we embarked on carbon credit sales using the carbon savings generated by some of our projects in Malawi. The projects involved installing water bore holes so people can have access to clean water, and teaching women to make and sell fuel efficient stoves for income generation. These projects in themselves are good development projects. But as they are also good for the environment we can measure that impact, and create carbon credits. We do this using the accreditation process of the Gold Standard. This gives assurance that our credits are ethically created.

We then sell these credits to people and organisations who wish to offset their carbon footprint. Funds are invested into the organisation and support future projects.

Anyone interested in purchasing our credits should contact UPUK@united-purpose.org.



The fuel-efficient stoves we distributed last year saved 336,322 tonnes of CO2 from being emitted – which is equivalent to about 1% of Wales’ national carbon footprint*
*34 million tonnes of CO2 equivalent



Our partnership with CO2balance

We have been working with the carbon project developer CO2Balance since 2013 and together we have shown how the profits generated from carbon credit sales can positively impact development. For instance, while the initial project might install a water pump, the on-going carbon credit sales can ensure that hand pumps are maintained and working over many years. After successfully pioneering partnership in Malawi, we have now started our first project together in The Gambia.

Co2balance said:

“We were excited to begin this project in The Gambia with UP to implement our work in a new country to provide safe water to as many people as we can. After visiting the country in September 2019 for the Local Stakeholder Consultation and visiting some communities, we saw first-hand the extreme need for safe drinking water. All of our projects are certified by the Gold Standard, who not only verify reductions in carbon emissions, but also contributions to at least three of the UN’s Sustainable Development Goals. The benefits of our projects will thus be life changing for the communities in the project area.”

Image caption: Mawadeyi & family - Malawi. (Photo Credit: Elizabeth Handy)



Microfinance for rural poor – Malawi

With a client base of over 87,700, of which 83% are women, CUMO is a completely self-sustaining independent organization, led and governed by Malawians. It works in remote areas of Malawi that many other financial service providers fail to reach. Not only do our clients access finance, they can also access important entrepreneurial training needed to equip them with the knowledge and skills they need to successfully start a business. The training covers key business components, as well as exploring how this links to the environment and public health. The five key subjects:

1. Entrepreneurship
2. Marketing and Market Access
3. Environmental Management Awareness
4. HIV/AIDS
5. Prevention of Gender Based Violence

CUMO used to just do face to face training, but this limited reach. With additional funding, in 2020 it went digital, offering training sessions via video and audio sessions. These means that a greater geographical can be covered, and more people supported toward economic independence. CUMO is already one of Malawi’s largest micro-finance operation, and it is going from strength to strength.



LEARNING

Our water and sanitation work – a global evaluation

Between October 2018 and May 2019 a significant review of our global water, sanitation and hygiene (WASH) programming was undertaken. The review was generously funded by a group of foundations, these being Vitol Foundation, One Foundation and the Waterloo Foundation, and was undertaken by a team of three sector experts, led by Professor Richard Carter. The review included visits by the consultants to our Nigeria, Malawi, Guinea, The Gambia, Senegal, Bangladesh and Mozambique country programmes.

This independent review found that:

- “UP’s WASH programming is generally highly relevant to the needs of those it aims to serve, of high quality, and effective in terms of extending access to long-lasting WASH services and behaviours.
- In general, UP undertakes its WASH projects in a cost-effective manner, and as an organisation it maintains appropriately modest but efficient offices and support services.
- The services and practices which UP provides and promotes through its WASH work are long-lasting, primarily because the quality of the physical works and community engagement undertaken is high.
- UP’s WASH projects have contributed to significant impacts on many or most of the communities and partners involved.
- There is evidence that UP has been open to, and creative in, undertaking innovations to address community problems regarding WASH”.

There were also positive findings relating to how in many of our programs we incorporate gender and inclusion into our work, and that the quality of WASH in our multi-sectoral programmes is also high. The review found that our generally works effectively with a wide range of partner organisations, and highlighted the positive relationships we have with communities

and local governments in areas where we work.

However, the review also highlighted a number of opportunities for us to evolve its programming portfolio, profile and impact in the WASH sector. A series of thoughtful and constructive recommendations were made. It provided suggestions on how we could further evolve its added value at the country and global level, and how it could further boost its profile and partnerships in the sector. It suggested additional aspects of programming that we should mainstream across our WASH portfolio, and highlighted opportunities for maximising internal learning across our country programmes. In this, the review suggested a strategic path forward to secure a step change in our global WASH programming.

Taking on board and internalising these recommendations, we have considerable ambition for our WASH programming, and the impact that it delivers. Our aim is to further raise the standard, consistency and innovative nature of our water and sanitation interventions, and with it, to further nurture and grow the capacity of our programme teams and partners. We aim to become an authoritative sector player, building on our implementation experience to contribute to wider sector impact at the country and global level through inputting into and influencing country policy and wider sector learning and debates. We intend to develop strategic partnerships with likeminded organisations. We aim to maximise our internal knowledge management and internal learning processes in WASH. We also intend to ensure our work on wider WASH systems strengthening- be it at the local government, market-based actors, or national government levels – becomes a routine element of all of our WASH work.

Undertaking these actions, we aim to maximise the sustainability, scale, and impact of our WASH programmes. Working towards this step-change in our WASH portfolio will be a key organisational priority over the next year.

Strategic report: Structure, governance and management

The trustees present their report and the audited financial statements for the year ended 31 March 2020. Reference and administrative information set out on page 49 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102. This trustees’ annual report includes a directors’ report as required by company law.

United Purpose is a charitable company limited by guarantee, with registration number 1278887 and charity number 272464, renamed from Concern Universal in November 2016. It was incorporated on 27 September 1976 and established under a memorandum and articles of association (subsequently updated by special resolution in November 2003 and October 2019), which set out the objects and powers of the charitable company.

Structure

United Purpose is a movement of people and organisations that believe we can achieve far more together than 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, and United Purpose Trading, a vehicle for our carbon initiative where we invite people and organisations to buy carbon credits generated through our development projects, which reduces their carbon footprints and, at the same time, raises vital funds to support communities where we work.

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 funding, 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 deliver projects directly, through our partners and/or through an advisory role with partners. We also operate across borders in near neighbours of our country programmes – for example, in 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 2019-20, 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 and South Africa. These projects have been brought into the United Purpose movement through our 2016 merger with International Inspiration and our partnership with the US charity Keep a Child Alive.

We have worked in Ghana since 1999. However, the country has recently entered a new phase - a growth in affluence means the nation has moved to be classified as a middle-income country. This is progress and there’s much to celebrate. We saw the fruits of our collective efforts working with the government and civil society and it was heartening that more people are no longer in absolute poverty. But it also means that for development charities such as ourselves, securing funds for projects to tackle extreme poverty became more challenging. As a result, once our last remaining project completed in June, we had no live projects, therefore our office closed on 30 September 2020.

In response to Brexit, we have set up a subsidiary in the Netherlands, United Purpose Europe (Stichting), but this organisation has yet to trade.

Governance

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 it is properly managed. They sit on the charity's sub-committees, including the Finance & Risk Committee, the Safeguarding and People 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 programmes, external affairs, finance and operations.

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.

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 the role and to represent the charity at meetings and other events. Trustee recruitment is part of the remit of the People and Safeguarding 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 Leadership 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 no 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 profile of skills and experience has been identified, a recruitment plan is formulated. This identifies the most appropriate resources from which applicants might be found. Preference is given to search activities including advertisement in the media, with the intention to promote diversity and 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 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, 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 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.

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 – health, livelihoods, climate and conflict – 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.

Management

Our Global Programmes team operates in a 'Cluster' model. For the UK team, this has meant streamlining our operations to focus on fundraising, communication, operations and finance. The map on page 41 illustrates how our clusters are structured.

The role of the clusters is:

- To provide 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 influence opportunities aligned with the Global Strategy
- To strengthen global representation at Senior Leadership level

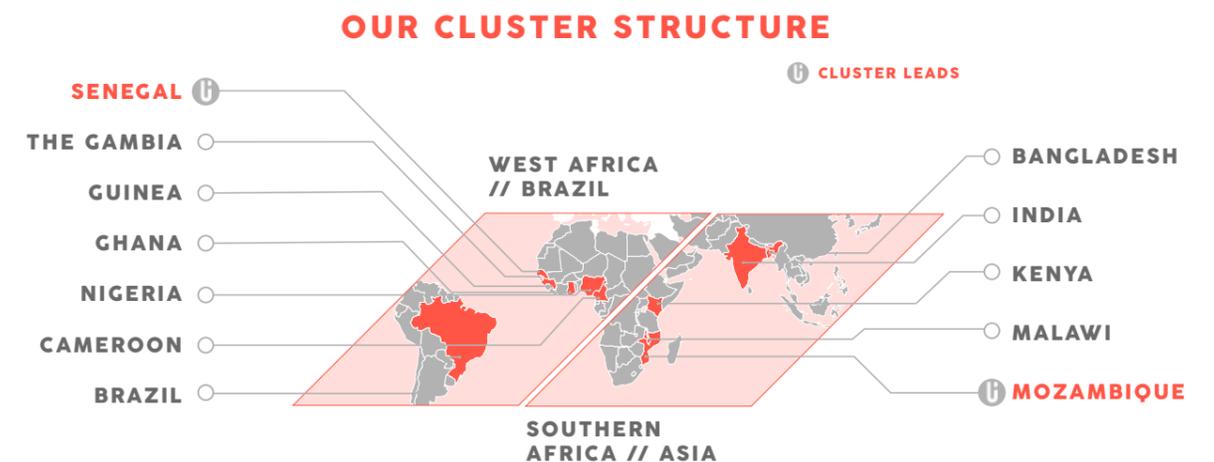


FIGURE 1

Remuneration policy for key management personnel

The key leadership of the charity include the trustees and the CEO, who manages 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, training and orientation. Every effort is made to ensure costs are modest. Details of trustees' expenses and related party transactions are disclosed in note X 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' expectations that the money they entrust with us 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.

Statement of responsibility 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.

Strategic report

Overview

Following the implementation of robust plans for change in the previous year, United Purpose demonstrated a strong performance in 2019/20 in terms of the level activity £18m (2019: £13m), the number of people reached 4.5m (2019: 3m) and the increase in unrestricted reserves at £692k (2019: £403k).

Our focus on community led behaviour change is respected by our partners and this year we were able to support a further 452,000 people with access to safe water, empower 4.5m vulnerable people to have more resilient and sustainable livelihoods, and plant 490,000 trees (see section 'Our World in Numbers' for a comprehensive list of output indicators).

Since the end of the financial year, it is recognised that the Novel Coronavirus 2019 (COVID-19) will have short- and long-term impacts on United Purpose and the NGO sector as a whole. From April 2020 onwards, the trustees and senior leadership team have put in place measures to alleviate any adverse effects as far as possible. Even as we implement programmes to support national efforts to reduce the effect of COVID-19 on vulnerable populations in our programme countries, the health and safety of our staff, partner staff and communities where we work around the world remains a paramount focus.

Financial review

Our goal is to effectively manage our finances to ensure that we are best placed to deliver quality and impactful programmes.

In 2020 the income of United Purpose increased by 34% from £13.9 million to £18.6 million, following a decrease of 24% in 2019. The main drivers were an increase in restricted grant income and sales from carbon credits. Expenditure in 2020 increased in line with restricted grant income. Also, we continued our commitment to invest in fundraising to grow our overall income and strengthen our operations and social enterprise infrastructure to support the long-term strategy.

Overall, this led to a total surplus of £131k in 2020 compared to a surplus of £158k in 2019, a positive movement in unrestricted funds which is in line with expectations and consistent with the implementation of plans for change.

Further to a review of all unrestricted funds, the trustees decided to un-designate funds of £158k this financial year to better reflect intended future investments across the organisation. This means that in total £289k was added to unrestricted reserves in the year (2019: £158k) bringing the cumulative unrestricted reserves position on the balances sheet to £692k (2019: £403k). A full breakdown is provided in note 22 to the accounts.

Reserves policy

The purpose of the Reserves Policy for United Purpose is to ensure the stability of the mission, programmes, employment and on-going operations of the organisation. Our reserves are intended to provide an internal source of funds for situations such as a sudden increase in expenses, onetime unbudgeted expenses, unanticipated loss in funding, or uninsured losses. The reserves 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. The reserves are not intended to replace a permanent loss of funds or eliminate an on-going budget gap. It is the intention of United Purpose for the reserves to be used and replenished within a reasonably short period of time. The Reserves Policy will be implemented alongside other governance and financial policies of United Purpose and is intended to support the goals and strategies contained in these related policies and in strategic and operational plans.

The target amount of unrestricted reserves (excluding designated reserves) is £1 million, which is based on considerations of a range of risks including foreign exchange fluctuations, working capital requirement for projects and investments in line with United Purpose's strategy and programme philosophy.

Since the deficit made in the financial year 2018 which resulted in a significant decrease in unrestricted funds, the positive impact of implementing robust plans for change have led to an increase in unrestricted reserves for the second year in a row.

As an integral part of our Reserves Policy, we recognise the value of carbon units to the organisation, both in terms of their cash value and their innovative contribution to achieving our mission. The organisation holds Gold Standard carbon units, generated through our water and livelihoods programmes in Malawi. Carbon credits can be sold to generate unrestricted income. We do not currently hold these units on the balance sheet due to the volatility in market prices. Instead carbon units are included in Carbon Note 25 to the accounts as a contingent asset.

By combining unrestricted reserves in the balance sheet of £692k with the post year end cash receipts from the sale of over 300,000 carbon units totalling £765k, the effective level of unrestricted reserves is £1.457m which compares favourably to our stated unrestricted reserves target of £1 million.

Looking ahead, it is expected that the impact of COVID-19 will require unrestricted reserves to be utilised for the next couple of financial years, as shown in the graph below, before replenishing over the next strategic time frame. The trustees have agreed plans for change with the senior leadership team which incorporate structures, processes and technology and allow for even quicker responses to future changes in the environment, such as a second wave of COVID-19.

Going concern

The trustees fully recognise their responsibility to assess the going concern basis of the charity and have a reasonable expectation that United Purpose will be able to operate within the level of its resources

for a period of at least 12 months. This assessment is based on a thorough assessment of the impact of COVID-19, group income and cash forecasts and projections, taking into account assumptions about possible changes in performance. Therefore, trustees continue to adopt the going concern basis in preparing the annual financial statements. The trustees believe that there is no material uncertainty about United Purpose's ability to continue as a going concern. However, it is expected that the impact of COVID-19 will be significant and uncertain and the trustees will continue to regularly review the evolving situation.

Fundraising statement

This year was the second year of our three-year fundraising strategy. The aim of this plan continues to be the generation of more net income for the charity, especially unrestricted income, ensuring the long-term sustainability of our vital work to empower communities to be independent and move beyond aid.

We focused on the following priorities:

- 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 prioritised a number of income streams over this year, this including:

Carbon unit stocks

Date	Units	Value (GBP)
31 March 2018	68,819	£92,905 - £280,093
31 March 2019	328,361	£443,287 - £1,336,429
31 March 2020	334,637	£765,378

The GBP Price/tonne(t) range is derived from actual and proposed sales ranging from £1.35/t - £4.07/t. For the purpose of the reserves policy, the low point carbon unit value is used.

FIGURE 2

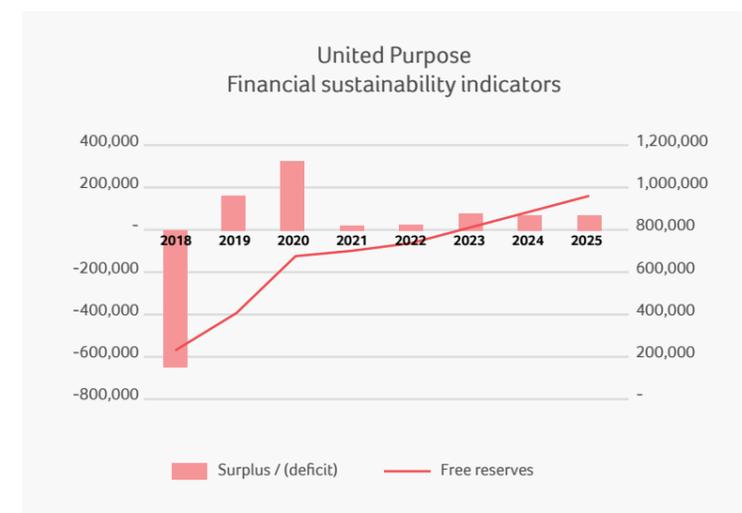


FIGURE 3

- Individual giving
- Major gifts and events
- Corporate Partnerships
- Trusts and foundations

This activity is undertaken by our fundraising team based in our Cardiff office. All activity has been undertaken in line with the Fundraising Code of Practice set by Fundraising Regulator, of which we are a member. 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 2019/20, we did not have a relationship with any commercial participators. No complaints were received by the charity regarding any fundraising activities.

Managing risk and uncertainty

United Purpose operates in an ever-changing context, both in the UK charity sector and fragile geographies with local communities. Working within this unstable environment and simultaneously protecting the vulnerable people we often engage with, as well as the charity's assets, presents many challenges.

Managing risks effectively is central to the achievement of our strategic goals and is overseen by the Finance & Risk Committee. The Board has established a formal risk management process and

internal control framework to ensure the proactive and consistent management of risks, both to reduce negative impact of risk and maximise strategic opportunities. This process involves a risk strategy to share an agreed attitude and organisational capacity for risk, a risk governance structure to oversee the risk management process and a risk implementation approach to analyse and manage risk.

The risk management framework at United Purpose is designed to address uncertainty as part of decision making, as well as ensuring that any new or subsequent risks can be taken into account. The framework helps to identify, assess and control risk across the organisation, summarised in a risk register.

The trustees periodically review the key strategic risks to ensure that they are the right ones and that they are being managed appropriately. The trustees have agreed a risk appetite statement that both sets the tone and addresses the challenge of the gap between exposure to risk and the organisation's ability to accept the risk.

United Purpose faces some inherent risks resulting from the locations we work in and the way projects are delivered. Security risks are mitigated by undertaking safety and security reviews in each country, by maintaining insurance cover and by ensuring staff and volunteers receive training in safety and security relevant to the programmes where they are being inducted.

The key risk areas and responses have emerged from this risk management process:

Risk area	Impact	Mitigation
Impact/ performance	Substantial under-delivery about output or outcome targets	Monthly and quarterly reporting against balanced score card targets to senior management
Funding	Downward pressure on income due to changes in priorities within the global aid programme and a more challenging environment for public donations	Investment in UK base capacity to ensure strong communications and engagement on all external affairs. A strength of our fundraising strategy is that our regional clusters play a proactive role in mobilising resources
Fraud & bribery	A major fraud or bribery resulting in significant financial or reputational damage	Zero-tolerance approach to fraud & bribery, rolled out through robust policies and procedures. Internal audit roles are recruited in larger country programmes
Co-financing	Inability to achieve co-financing obligations will leave UP unable to deliver our contractual obligations	Quarterly review of co-financing liabilities with a clear plan in place for achieving funding objectives
Cash flow	Insufficient cash to meet short term requirements	Group cash flow forecast updated monthly Margin of safety built in to cash flow forecast Focus on project management cycle to minimise working capital requirement
Reporting & compliance	Non-compliance with donor requirements may lead to clawbacks	Reporting system to track deadlines Quarterly support and performance meetings with country programmes Monitoring of minimum standards across the organisation.
Brexit	Potential hard Brexit makes the EU funding stream uncertain and may affect the GBP buying power	UP is part of the UK Government assurance scheme, managed by Care, designed to enable the continuation of existing EU contracts in the event of a 'no-deal' Brexit. Contingency plans developed for current projects at risk EU entity is set up
Safeguarding	Staff and partner staff not adequately protected Only a small number of concerns raised	Regular training on UP's safeguarding policy Support to wellbeing and safeguarding committees at different levels in the organisation
Data and email security	IT defences not sufficient to stop a breach of personnel data and/or data loss Email protection not blocking phishing and malware attacks	GDPR policy in place and training rolled out Installation and regular update of security software
COVID-19	Staff and partner staff not adequately protected for project implementation Project implementation discontinued Additional costs required not covered by donors Loss of income and overhead recovery	Provide virus spread prevention and mental health support interventions to ensure all staff have the right information about COVID-19 and how to access medical treatment Identify possibility of adaptation of project activities from face to face to remote. Where not possible to deliver current contracts, agree new approach and timeline with donors Review project information regularly, with a special emphasis of project cash flows

FIGURE 4

Our risks evolve over time and as we progress our strategy, new risks emerge and we update our risk areas and adjust our mitigation activities accordingly.

Safeguarding

We do not tolerate sexual exploitation or any form of abuse, including bullying and harassment. They are extremely serious issues and our commitment to protect the people we work with from harm applies without exception across our programmes, people and partners.

Last year United Purpose undertook a period of reflection and self-assessment which resulted in a review and update of policies and procedures to strengthen our safeguards against abuse and to enable reporting if it happens. We recognise that safeguarding is so much more than a set of policies and procedures. It is implicit in everything we do, from how we speak to community members and individuals, to how much staff exert their power over vulnerable communities who need our support. It involves understanding power dynamics, recognising how our presence in communities changes such dynamics, and knowing what we must do to ensure this power is never abused.

In 2019/20, we continued to drive improvements through the following four work strands:

- 1. Systems** – To consolidate efficient, accessible and adaptable safeguarding policies & procedures
- 2. Culture** – To strengthen a safe and thriving culture where all staff and stakeholders have the knowledge and social confidence to raise concerns and manage associated distress
- 3. Learning** – To contribute to and collaborate with best practice through a dynamic safeguarding learning and support network, both internally and externally
- 4. Working with Partners** – To reciprocally strengthen, support and evidence our partners' commitment to safeguarding

If you have any concerns about the health, wellbeing, survival or dignity of a person in our care, please

share with our confidential safeguarding committee at concerns-uk@united-purpose.org

Plans for the future

United Purpose is part way through implementing a Global Strategy 2018–2023 which has four strategic pillars – livelihoods, health, climate and conflict – and our plans for the future fall under each of these pillars.

Livelihoods

We will empower communities to increase their earning power at both household and community level, including through better ways to access markets, generate income and benefit from access to global financial resources in a more equitable and sustainable way. We will take a comprehensive approach, aiming to develop commercially viable, nutrition-sensitive agribusiness value chains that work for small-scale farmers, particularly women. We will use ICT to increase access to market information. This area of our work will build on our track record of working with those most disadvantaged in the job market – women and young people.

Health

We will continue with our integrated approach of tackling the underlying causes of ill health, primarily focusing our attention on the areas in which we have excelled, including water and sanitation, malaria prevention, improved nutrition, and sexual and reproductive health, including HIV/AIDS programmes. Our approach to this area of work will link heavily to market-based solutions and mobilising citizens and communities in innovative ways.

Climate

Adverse effects of climate change and energy poverty currently condemn millions of people to poverty and drudgery, stifling economic activity, and hampering provision of basic services. As an organisation, we have been tackling many of these challenges head on and have built expertise in many climate-smart and poverty-reducing techniques, including developing the only sustainable energy unit in Malawi. We will continue to work to provide marginalised communities with increased access to sustainable energy as a route

to improved service provision, mitigating climate change and promoting wealth creation.

Violence/Exploitation

We will continue to work on peace-building by creating opportunities between conflicting groups to promote mutual understanding, trust, empathy and resilient social ties. We will also continue to work on violence and exploitation directed at women and children, where we will both help the victims and place a big emphasis on innovative strategies to tackle the root causes.

All of our core activities listed above will be underpinned by our continued drive to improve our financial systems and processes, and operational infrastructure.

COVID-19

Since the financial year end, the trustees have followed a risk-based approach to analyse the evolving situation around COVID-19 to ensure as far as possible the resilience of the organisation as we transition through the immediate and critical challenges that COVID-19 presents. Whilst the strategy remains fundamentally sound, it is recognised that we will need to adapt the timeframe on our stated strategic ambition. At the outset of the pandemic, we rapidly took steps to mobilise new resources and negotiate with current donors to divert funds on existing programmes where possible to support national COVID-19 responses in our countries of operation. However, COVID-19 has meant that other activities have either ceased or been delayed in order to protect both staff and communities where we work. The trustees expect that there will be no movement in unrestricted reserves in the next financial year.

Auditor

Sayer Vincent LLP acted as the charitable company's auditor during the year.

The trustees' annual report which includes the strategic report has been approved by the trustees on 16 December 2020 and signed on their behalf by



David Bull
Vice Chair

Additional Information

Additional information: auditors, 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 Place
Cardiff CF10 3ZF

Sayer Vincent
Invicta House
108-114 Golden Lane
London EC1Y 0TL

BOARD OF TRUSTEES (as at 31 March 2020)

Peter Ayres (Chair)
Sir Martin Davidson
Peter Atfield
Hadi Husani
Mary Robinson
David Bull

The following persons resigned from the Trustee Board:

Nicola Pulman (28th March 2020)
Ceri Briggs (17th May 2020)
Steven Marshall (30th November 2020)

Catherine Cottrell joined the Trustee Board on the 30th June 2020.

SENIOR LEADERSHIP TEAM (as at 31 March 2020)

Chief Executive: Kathryn Llewellyn
Chief Operations Officer: Peter Sargent
Global Director for External Affairs: Hannah Pudner
Finance Director: Paul Seymour
Cluster Lead (Asia and Southern Africa): Helena Skember
Cluster Lead (West Africa and Brazil): Tim Bellow

Kathryn Llewellyn steps down as CEO on the 31st December 2020 and is replaced by Linda Edwards, who is appointed as Interim CEO from 1st January 2021.

Independent auditor's 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 2020 which comprise the consolidated 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 2020 and of the group'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 group financial statements section of our report. We are independent of the group and parent charitable company 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 group financial statements is not appropriate; or
- The trustees have not disclosed in the group 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

Independent auditor's report

To the members of

United Purpose

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, than the group financial statements and our auditor's report thereon. Our opinion on the group 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 group financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the group 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 group financial statements or a 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 their 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:

Independent auditor's report

To the members of

United Purpose

- 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; or

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 Charities 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.

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

Independent auditor's report

To the members of

United Purpose

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 or the parent charitable company'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

Independent auditor's report

To the members of

United Purpose

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)

DATE

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 2020

	Note	Restricted £	Unrestricted £	CUMO £	2020 Total £	Restricted £	Unrestricted £	CUMO £	2019 Total £
Income from:									
Donations and Legacies	2	5,500	3,029,921	-	3,035,421	7,200	1,815,751	-	1,822,951
Charitable activities	3								
Livihoods		7,942,490	-	1,645,659	9,588,149	4,852,532	-	795,811	5,648,343
Health and Wellbeing		4,275,687	-	-	4,275,687	4,402,448	-	-	4,402,448
Exploitation and Conflict		772,132	-	-	772,132	1,110,094	-	-	1,110,094
Donations in Kind	6	87,916	-	-	87,916	207,198	-	-	207,198
Environment		371,946	-	-	371,946	304,801	-	-	304,801
Investment income	4	-	-	22,894	22,894	-	-	227,864	227,864
Carbon Credits	5	-	442,556	-	442,556	135,027	-	-	135,027
Total income		13,455,671	3,472,477	1,668,553	18,596,701	11,019,299	1,815,751	1,023,674	13,858,725
Expenditure on:									
Raising funds	7	372,156	-	-	372,156	-	-	-	321,430
Charitable activities									
Livihoods		7,550,136	3,348,067	1,372,369	12,270,572	6,045,038	1,660,096	871,884	8,255,588
Health and Wellbeing		4,838,439	-	-	4,838,439	4,852,432	-	-	4,852,432
Exploitation and Conflict		842,566	-	-	842,566	1,303,524	-	-	1,303,524
Environment		301,216	-	-	301,216	240,031	-	-	240,031
Total resources expended		13,904,513	3,348,067	1,372,369	18,624,949	12,441,025	1,660,096	871,884	14,973,005
Net outgoing resources before transfers		(448,842)	124,410	296,184	(28,248)	(1,421,725)	155,655	151,790	(634,495)
Transfers between funds		(9,947)	9,947	-	-	-	-	-	-
Net movement in funds	22	(458,789)	134,357	296,184	(28,248)	(1,421,725)	155,655	151,790	(1,114,280)
Funds at the start of the year		3,351,337	593,426	1,377,359	5,322,122	4,773,062	437,771	1,225,569	6,436,405
Funds at the end of the year		2,892,548	727,783	1,673,543	5,293,874	3,351,337	593,426	1,377,359	5,322,122

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.

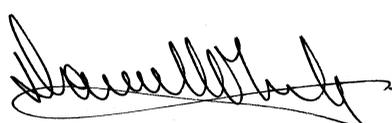
Balance Sheets

Company No. 1278887

As at 31 March 2020

	Note	Group 2020 £	2019 £	Charity 2020 £	2019 £
Fixed assets					
Tangible fixed assets	14	<u>746,605</u>	<u>746,526</u>	<u>405,472</u>	<u>442,632</u>
		746,605	746,526	405,472	442,632
Current assets					
Inventory		18,923	29,820	18,923	29,820
Debtors	17	2,728,704	1,861,635	1,015,155	887,655
Short Term Deposits		-	213,304	-	-
Cash at bank and in hand		<u>4,361,315</u>	<u>4,076,225</u>	<u>3,884,640</u>	<u>3,714,370</u>
		7,108,942	6,180,984	4,918,718	4,631,845
Liabilities					
Creditors: amounts due within one year	18	<u>(2,379,470)</u>	<u>(1,548,353)</u>	<u>(1,744,660)</u>	<u>(1,169,132)</u>
Net current assets		<u>4,729,472</u>	<u>4,632,631</u>	<u>3,174,058</u>	<u>3,462,713</u>
Total assets less current liabilities		5,476,076	5,379,157	3,579,530	3,905,347
Creditors: amounts due greater than one year	19	<u>(182,202)</u>	<u>(57,034)</u>	<u>-</u>	<u>-</u>
Net assets	20	<u><u>5,293,874</u></u>	<u><u>5,322,123</u></u>	<u><u>3,579,530</u></u>	<u><u>3,905,347</u></u>
Funds					
Restricted funds		2,887,048	3,343,937	2,887,048	3,343,937
Restricted funds Held by Village Aid		<u>5,500</u>	<u>7,400</u>	<u>-</u>	<u>-</u>
		2,892,548	3,351,337	2,887,048	3,343,937
Funds held by CUMO		1,673,543	1,377,359	-	-
Funds held by Village Aid		35,301	32,016	-	-
Other designated funds		<u>-</u>	<u>157,883</u>	<u>-</u>	<u>157,883</u>
		1,708,844	1,567,258	-	157,883
General funds (excluding funds held by CUMO)		<u>692,482</u>	<u>403,527</u>	<u>692,482</u>	<u>403,527</u>
Total funds	22	<u><u>5,293,874</u></u>	<u><u>5,322,123</u></u>	<u><u>3,579,530</u></u>	<u><u>3,905,347</u></u>

Approved by the trustees on 16 December 2020 and signed on their behalf by



David Bull

United Purpose

Consolidated statement of cash flows

For the year ended 31 March 2020

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

	2020 £	2019 £
Net outgoing resources	(28,248)	(114,280)
Interest	(22,894)	(227,864)
Depreciation	197,909	251,999
Unrealised exchange (gain) on CUMO assets	(27,918)	(21,482)
Loss on disposal of fixed assets	3,334	-
Decrease/ (increase) in inventory	10,897	(22,350)
(Increase)/decrease in debtors	(867,069)	549,391
Increase in creditors	956,285	231,543
Net cash (outflow) / inflow from operating activities	<u>(222,296)</u>	<u>353,042</u>

	2020 £	£	2019 £	£
Cash flows from operating activities				
Net cash (used in) / provided by operating activities		222,296		(353,042)
Cash flows from investing activities:				
Interest	22,894		227,864	
(Purchase) of fixed assets	(173,404)		(340,530)	
Net cash provided by / (used in) investing activities		<u>(150,510)</u>		<u>(112,666)</u>
Change in cash and cash equivalents in the year		71,786		(465,708)
Cash and cash equivalents at the beginning of the year		<u>4,289,529</u>		<u>4,755,237</u>
Cash and cash equivalents at the end of the year		<u><u>4,361,315</u></u>		<u><u>4,289,529</u></u>

United Purpose

Notes to the financial statements

For the year ended 31 March 2020

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) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 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 United Purpose Trading Limited 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. United Purpose also became the sole member of United Purpose Europe Stichting a Foundation registered in the Netherlands and incorporated on 15 January 2020. The Foundation has not begun to trade and remains dormant and therefore has not been consolidated into these financial statements.

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 2020. Concern Universal Ghana is accounted for as a country programme within United Purpose and therefore its results are fully consolidated into United Purpose's accounts. Concern Universal Ghana's operations closed as of 30th September 2020. See note 27.

c) Public benefit entity

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

d) Going concern

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. The global pandemic COVID19 reduced the income for the following period, both from fundraising and field activities, but the organisation acted by utilising UK Government assistance and reducing costs, including using innovative methods in achieving its deliverables. 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.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

1 Accounting policies (continued)

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 cost of livelihoods, health & wellbeing, exploitation and conflict and environmental work undertaken to further the purposes of the charity and their associated support costs

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.

United Purpose

Notes to the financial statements

For the year ended 31 March 2020

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.

● Livelihoods	60%
● Health and Wellbeing	32%
● Exploitation and Conflict	5%
● Environment	2%

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

● Livelihoods	60%
● Health and Wellbeing	32%
● Exploitation and Conflict	5%
● Environment	2%

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: straight line basis at an annual rate of 20%

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

Vehicles: straight line basis at an annual rate of 33.3%

Drilling Rig: straight line basis at an annual rate of 33.3%

Land & Buildings: straight line basis at an annual rate of 5%

Capitalised development costs: straight line 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 2020

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 an 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 as parent company. United Purpose Trading Limited (formerly Concern Ltd) 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. Sale of VERs which are contracted are recorded as assets directly in the balance sheet. Income received from the sale of carbon units is 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 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 2020

2 Income from donations and legacies

	Restricted £	Unrestricted £	2020 Total £	Restricted £	Unrestricted £	2019 Total £
Committed giving	500	-	500	7,200	183,462	190,662
Legacies	5,000	-	5,000	-	6,113	6,113
Appeals and collections	-	-	-	-	20,335	20,335
Cost recovery on grant funded programmes	-	266,551	266,551	-	381,014	381,014
Other grants & donations	-	2,763,370	2,763,370	-	1,815,751	1,224,828
Total grants	5,500	3,029,921	3,035,421	7,200	1,815,751	1,822,951

3 Income from charitable activities

	Restricted £	Unrestricted £	2020 Total £	Restricted £	Unrestricted £	2019 Total £
Livelihoods						
Action Aid	274,818	-	274,818	10,924	-	10,924
AFAP (Australian Foundation for the Peoples of Asia and the Pacific)	-	-	-	227,420	-	227,420
Action On Poverty (AOP)	101,526	-	101,526	-	-	-
Blue Gold	43,784	-	43,784	31,975	-	31,975
Big Lottery Fund	56,302	-	56,302	394,244	-	394,244
BRAC	12,848	-	12,848	109,909	-	109,909
UN	15,160	-	15,160	-	-	-
Coca Cola	167,196	-	167,196	29,954	-	29,954
Comic Relief	-	-	-	17,221	-	17,221
Cooperation Atlantique	-	-	-	224,703	-	224,703
CUMO	-	1,645,659	1,645,659	-	795,811	795,811
SWIFT	34,324	-	34,324	-	-	-
ENDEV	169,165	-	169,165	-	-	-
Electric Aid	34,661	-	34,661	38,647	-	38,647
ENABEL	29,506	-	29,506	-	-	-
European Commission	1,241,503	-	1,241,503	106,660	-	106,660
EC Humanitarian Office	-	-	-	57,650	-	57,650
Concern Worldwide	1,577,634	-	1,577,634	194,410	-	194,410
GIZ	782,610	-	782,610	394,244	-	394,244
IMVF	222,033	-	222,033	54,061	-	54,061
International Organisation for Migration	114,091	-	114,091	-	-	-
Irish Aid	1,187,568	-	1,187,568	1,528,737	-	1,528,737
ICP – International Potato Centre	28,699	-	28,699	-	-	-
Ministry of Agriculture	159,002	-	159,002	170,220	-	170,220
Miscellaneous income	25,253	-	25,253	143,561	-	143,562
UNDP	38,851	-	38,851	-	-	-
VIS	75,844	-	75,844	-	-	-
Penny Appeal	94,110	-	94,110	-	-	-
Palladium International	75,163	-	75,163	128,223	-	128,223
Swedish International Development Co-operation Age	296,853	-	296,853	-	-	-
SDC (Swedish Development Corporation)	183,275	-	183,275	218,864	-	218,864
University of Strathclyde	203,034	-	203,034	48,610	-	48,610
Waterloo Foundation	19,250	-	19,250	-	-	-
USAID	578,060	-	578,060	140,857	-	140,857
World Food Programme	87,916	-	87,916	581,438	-	581,438
WBC	12,451	-	12,451	-	-	-
Total	7,942,491	1,645,659	9,588,150	4,852,532	795,811	5,648,343

3 Income from charitable activities (continued)

	Restricted £	Unrestricted £	2020 Total £	2019 Total £
Health and Wellbeing				
ACF International	-	-	-	361,915
AMF (Against Malaria Foundation)	456,098	-	456,098	111,520
Brewgooder	35,210	-	35,210	-
Charity Water	822,291	-	822,291	-
Department for International Development	25,263	-	25,263	191,050
European Commission	1,313,007	-	1,313,007	1,225,091
Farmamundi	88,399	-	88,399	670,164
GIZ	127,742	-	127,742	-
KCA	-	-	-	180,985
Miscellaneous income	62,317	-	62,317	244,620
Mwater	33,398	-	33,398	33,398
One Foundation	161,441	-	161,441	50,609
Penny Appeal	-	-	-	53,791
PZ Cussons	71,778	-	71,778	54,720
UNICEF	218,217	-	218,217	176,465
University of Strathclyde	226,604	-	226,604	147,444
UNOPS (GSF)	525,181	-	525,181	335,459
Vitol	-	-	-	38,630
World Food Programme	108,740	-	108,740	559,984
	<u>4,275,687</u>	<u>-</u>	<u>4,275,687</u>	<u>4,435,846</u>
Exploitation and Conflict				
Comic Relief	53,591	-	53,591	255,264
Miscellaneous income	112,770	-	112,770	279,200
Islamic Relief	261,939	-	261,939	256,719
International Organisation for Migration (IOM)	207,074	-	207,074	-
PRODEM	459	-	459	199,146
Penny Appeal	136,300	-	136,300	119,766
	<u>772,132</u>	<u>-</u>	<u>772,132</u>	<u>1,110,094</u>
Environment				
CEPF	59,015	-	59,015	-
CO2 BALANCE	56,250	-	56,250	-
Department for International Development	-	-	-	117,280
GIZ	256,681	-	256,681	60,134
Miscellaneous income	-	-	-	127,387
	<u>371,946</u>	<u>-</u>	<u>371,946</u>	<u>304,801</u>

4 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.

5 Carbon Credits

Carbon Credits have been re-categorised as unrestricted income as they are an unrestricted donation from the trading subsidiary - United Purpose Trading Ltd. The comparative prior year income has not been re-categorised as this would not materially impact last year's results.

6 Gifts in Kind (group and charity)

	2020 £	2019 £
USAID – AGDIV	86,071	-
UNICEF –Cyclone IDAI Response	743	-
UNICEF COVID Response	1,102	-
World Food Programme, Foodstuffs for distribution in Malawi	-	207,198
Total Gifts in Kind	<u>87,916</u>	<u>207,198</u>

All donations in kind are shown at valuations provided by the donor.

United Purpose

Notes to the financial statements

For the year ended 31 March 2020

7. Total resources expended

Current year

	Charitable activities						Governance costs £	2020 Total £	2019 Total £
	Costs of raising funds £	Livelihoods £	Health and Wellbeing £	Exploitation and Conflict £	Environment £	Support costs £			
Staff costs (note 10)	210,165	985,850	529,645	86,162	28,235	957,119	23,379	2,820,554	3,865,935
Office costs	127,172	411,835	221,257	35,994	11,795	398,245	26,648	1,232,946	1,089,969
Transport	34,346	75,622	40,628	6,609	2,166	41,508	-	200,879	163,923
Equipment (not capitalised)	473	104,955	56,387	9,173	3,006	137,953	-	311,946	4,931
Grants payable to partners (note 8a)	-	1,357,471	729,297	118,641	38,878	-	-	2,244,287	1,116,952
Other project activities	-	8,376,231	2,746,216	502,208	189,681	-	-	11,814,336	8,731,295
Total resources expended	372,156	11,311,965	4,323,430	758,785	273,761	1,534,825	50,027	18,624,949	14,973,005
Support costs	-	928,348	498,752	81,136	26,588	(1,534,825)	-	-	-
Governance costs	-	30,259	16,257	2,645	867	-	(50,027)	-	-
Total expenditure 2020	372,156	12,270,572	4,838,439	842,566	301,216	-	-	18,624,949	14,973,005

Prior year

	Charitable activities						Governance costs £	2019 Total £
	Costs of raising funds £	Livelihoods £	Health and Wellbeing £	Exploitation and Conflict £	Environment £	Support costs £		
Staff costs (note 10)	243,479	1,050,969	1,396,484	368,237	28,914	767,389	10,463	3,865,935
Office costs	70,131	216,034	168,676	43,382	9,692	544,985	37,069	1,089,969
Transport	7,820	36,587	28,567	7,347	1,641	81,961	-	163,923
Equipment (not capitalised)	-	-	-	-	-	4,931	-	4,931
Grants payable to partners (note 8a)	-	551,184	430,356	110,683	24,729	-	-	1,116,952
Other project activities	-	5,670,215	2,257,908	627,164	142,277	33,731	-	8,731,295
Total resources expended	321,430	7,524,989	4,281,991	1,156,813	207,253	1,432,997	47,532	14,973,005
Support costs	-	707,144	552,127	142,001	31,726	(1,432,997)	-	-
Governance costs	-	23,456	18,314	4,710	1,052	-	(47,532)	-
Total expenditure 2019	321,430	8,255,589	4,852,432	1,303,524	240,031	-	-	14,973,005

United Purpose

Notes to the financial statements

For the year ended 31 March 2020

8a Grants payable to partners (current year)

	Livelihoods £	Health and Wellbeing £	Exploitation and Conflict £	Environment £	2020 Total £	2019 Total £
Bangladesh	851,318	457,368	74,404	24,382	1,407,472	388,893
Brazil	34,162	18,353	2,986	978	56,479	17,759
Gambia	378,793	203,506	33,106	10,849	626,254	325,390
Nigeria	93,198	50,070	8,145	2,669	154,082	384,910
Total resources expended	<u>1,357,471</u>	<u>729,297</u>	<u>118,641</u>	<u>38,878</u>	<u>2,244,287</u>	<u>1,116,952</u>

Grants payable to partners (prior year)

	Livelihoods £	Health and Wellbeing £	Exploitation and Conflict £	Environment £	2019 Total £
Bangladesh	190,558	151,668	38,889	7,778	388,893
Brazil	8,702	6,926	1,776	355	17,759
Gambia	159,441	126,902	32,539	6,508	325,390
Nigeria	188,606	150,115	38,491	7,698	384,910
Total resources expended	<u>547,307</u>	<u>435,611</u>	<u>111,695</u>	<u>22,339</u>	<u>1,116,952</u>

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

	2020 Total £	2019 Total £
Bio Fortification – The Gambia	–	122,157
GAIN – Bangladesh	130,698	–
Go Echo – The Gambia	–	65,027
IDF – Bangladesh	307,689	–
HELVETAS– Bangladesh	615,734	–
MMS – Bangladesh	121,607	–
NEMA HORTICULTURE – The Gambia	–	98,139
PRFFHC – Gambia	75,193	–
PRGWER – Nigeria	34,261	246,446
PRLOG – Nigeria	32,046	127,562
PRWASDA – Gambia	179,515	–
SMKK – Bangladesh	231,744	382,575
WASDA – Gambia	146,217	–
Grants under £50,000	<u>369,585</u>	<u>75,047</u>
Total	<u>2,244,287</u>	<u>1,116,952</u>

United Purpose

Notes to the financial statements

For the year ended 31 March 2020

9 Net outgoing resources for the year

This is stated after charging:

	2020 £	2019 £
Depreciation	197,909	251,999
Trustees' indemnity insurance	8,312	3,695
Trustees' expenses	369	578
Loss on disposal	3,334	-
Auditors' remuneration:		
▪ Audit	26,400	32,690
▪ Audit – Donor audits	-	27,001
Operating lease rentals:		
▪ Property	277,952	291,479
▪ Other	1,792	1,600

The number of trustees receiving expenses was 1 (2019: 6). Remuneration received by trustees was Nil (2019: 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 £	2020 £
Salaries and wages	1,042,276	1,506,365	2,548,641
Social security costs	81,102	-	81,102
Pension contributions	32,278	-	32,278
Other staff costs	35,006	123,527	158,533
	<u>1,190,662</u>	<u>1,629,892</u>	<u>2,820,554</u>
	UK and International £	Overseas £	2019 £
Salaries and wages	1,168,029	2,289,415	3,457,444
Social security costs	77,670	-	77,670
Pension contributions	26,657	-	26,657
Other staff costs	127,480	176,684	304,164
	<u>1,399,836</u>	<u>2,466,099</u>	<u>3,865,935</u>

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

	2020 £	2019 £
£60,000 – £69,999	-	1
£70,000 – £79,999	2	1
Total	<u>2</u>	<u>2</u>

The total employee benefits including pension contributions of the key management personnel were £286,661 (2019: £311,265).

1 additional member of staff members exceed a lower threshold of EUR 60,000 (2019: 1)

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.	2020 No.	2019 No.
Charity				
Operations	13	349	362	390
Fundraising and publicity	4	-	4	4
Governance	2	-	2	2
Subsidiary (CUMO)				
Operations	-	161	161	166
Subsidiary (Village Aid)				
Fundraising and publicity	1	-	1	2
Total Group Employees	20	510	530	564
Gender Analysis				
Male	7	351	358	
Female	13	159	172	

12 Related party transactions

There are no related party transactions to disclose for 2020 (2019: none).

Aggregate donations from related parties were None (2019: none).

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 2020

14 Tangible fixed assets

	Land and buildings £	Drilling Rig £	Office furniture & equipment £	Vehicles £	Total £
Group:					
COST					
At 1 April 2019	296,408	80,040	276,507	932,554	1,585,509
Additions in year	28,138	2,560	61,549	81,158	173,404
Disposals in year	-	-	(535)	(3,435)	(3,970)
Unrealised exchange movement on CUMO asset valuation	5,332		104,129	54,248	163,710
At 31 March 2020	329,878	82,600	441,650	1,064,525	1,918,653
DEPRECIATION					
At 1 April 2019	40,413	44,447	115,821	638,302	838,983
Charge for the year	34,515	13,666	35,797	113,931	197,909
Elimination on disposal	-	-	(636)	-	(636)
Unrealised exchange movement on CUMO asset valuation			85,354	50,438	135,792
At 31 March 2020	74,928	58,113	236,336	802,671	1,172,048
NET BOOK VALUE					
At 31 March 2020	254,951	24,486	205,314	261,854	746,605
At 31 March 2019	255,995	35,593	160,686	294,252	746,526
Charity:					
COST					
At 1 April 2019	126,526	80,040	180,695	696,854	1,084,115
Additions in year	-	2,560	60,892	59,503	122,954
Disposals in year				(3,435)	(3,435)
Adjustment to classification			101,065	46,710	147,775
At 31 March 2020	126,526	82,600	342,652	799,632	1,351,410
DEPRECIATION					
At 1 April 2019	40,413	44,447	57,973	498,650	641,482
Charge for the year	34,514	13,666	21,140	105,659	174,979
Adjustment to classification			83,503	45,972	129,475
At 31 March 2020	74,928	58,113	162,616	650,281	945,936
NET BOOK VALUE					
At 31 March 2020	51,599	24,486	180,036	149,351	405,472
At 31 March 2019	86,113	35,593	122,722	198,204	442,632

All tangible fixed assets are used for direct charitable purposes.

United Purpose

Notes to the financial statements

For the year ended 31 March 2020

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 2019. These accounts, adjusted to the year to 31 March 2020 have been consolidated into United Purpose'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.

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.

United Purpose Trading Ltd

The charity controls United Purpose Trading Ltd, a company limited by guarantee incorporated in the United Kingdom. The results for the year to 31 March 2020 has been consolidated on a line by line basis.

	2020 £	2019 £
United Purpose Trading Ltd Profit and Loss Account		
Turnover	442,556	130,342
Gross profit	442,556	130,342
Admin & distribution costs	2,664	88
Operating profit	<u>439,892</u>	<u>130,254</u>
Gift aid to parent undertaking	<u>(327,962)</u>	<u>(130,254)</u>
Profit on ordinary activities before taxation	111,930	-
Taxation	-	-
Profit for the financial year	<u><u>111,930</u></u>	<u><u>-</u></u>

The aggregate of the assets, liabilities and funds was:

	2020 £	2019 £
Assets	111,930	294
Liabilities	-	(294)
Funds	<u><u>111,930</u></u>	<u><u>-</u></u>

The profit of United Purpose Trading 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 2020 and assets and liabilities as at 31 March 2020 are shown below. Full accounts are filed with the Charity Commission and Companies House.

Village Aid income and expenditure summary

	Restricted £	Unrestricted £	2020 £	Restricted £	Unrestricted £	2019 £
Income	9,000	76,788	85,788	7,200	87,217	94,417
Expenditure	(7,200)	(78,330)	(85,530)	-	(81,275)	(81,275)
Net incoming/(outgoing) resources for the year	1,800	(1,542)	258	7,200	5,942	13,142
Funds at the start of the year	7,200	32,216	39,416		26,274	26,274
Funds at the end of the year	<u>9,000</u>	<u>30,674</u>	<u>39,674</u>	<u>7,200</u>	<u>32,216</u>	<u>39,416</u>

Included in expenditure is a grant support cost from the parent entity of £NIL (2019: £nil)

United Purpose

Notes to the financial statements

For the year ended 31 March 2020

15 Subsidiary undertakings (continued)

Village Aid balance sheet	2020 £	2019 £
Assets	84,860	120,603
Liabilities	(45,186)	(81,187)
	<u>39,674</u>	<u>39,416</u>
Restricted funds	9,000	7,400
Unrestricted funds	30,674	32,016
	<u>39,674</u>	<u>39,416</u>

16 Parent charity

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

	2020 £	2019 £
Gross income	16,870,882	12,610,292
Result for the year	218,657	(1,409,466)

17 Debtors

	Group		Charity	
	2020 £	2019 £	2020 £	2019 £
Trade debtors	20,992	62,625	20,992	30,359
CUMO outstanding client loans	1,592,023	921,634	-	-
Amounts due from donors	455,153	586,808	455,153	586,808
Prepayments	91,447	31,135	91,447	27,734
Other debtors	569,089	259,433	447,563	242,754
	<u>2,728,704</u>	<u>1,861,635</u>	<u>1,015,155</u>	<u>887,655</u>

18 Creditors : Amounts falling due within one year

	Group		Charity	
	2020 £	2019 £	2020 £	2019 £
Taxation and social security costs	183,670	23,468	160,170	12,996
Trade creditors	728,409	442,516	728,409	442,516
Accruals	112,128	67,549	112,128	67,549
CUMO loan collateral fund	228,458	187,072	-	-
Insurance Premiums	-	14,219	-	-
Sundry creditors and provisions	1,126,806	813,529	743,953	646,071
	<u>2,379,470</u>	<u>1,548,353</u>	<u>1,744,660</u>	<u>1,169,132</u>

19 Creditors : Amounts falling due greater than one year

	Group		Charity	
	2020 £	2019 £	2020 £	2019 £
Amounts payable in 1-2 years: CUMO – amounts due to funders	182,202	57,034	-	-
	<u>182,202</u>	<u>57,034</u>	<u>-</u>	<u>-</u>

United Purpose

Notes to the financial statements

For the year ended 31 March 2020

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

Group:	Restricted funds £	Designated funds £	CUMO £	General funds £	Total funds £
Tangible fixed assets	-	-	341,131	405,474	746,605
Current assets	2,892,548	-	1,990,547	2,225,847	7,108,942
Current liabilities	-	-	(475,933)	(1,903,537)	(2,379,470)
Long term liabilities	-	-	(182,202)	-	(182,202)
Net assets at 31 March 2020	2,892,548	-	1,673,543	727,783	5,293,874

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

Group:	Restricted funds £	Designated funds £	CUMO £	General funds £	Total funds £
Tangible fixed assets	-	-	303,892	442,634	746,526
Current assets	3,351,337	157,883	1,509,428	1,162,336	6,180,984
Current liabilities	-	-	(378,927)	(1,169,426)	(1,548,353)
Long term liabilities	-	-	(57,034)	-	(57,034)
Net assets at 31 March 2019	3,351,337	157,883	1,377,359	435,544	5,322,123

21 Operating lease commitments

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

Group	Property		Equipment	
	2020 £	2019 £	2020 £	2019 £
0 – 1 year	277,952	291,479	1,792	1,600
1 – 2 years	70,709	134,703	1,259	533
2 – 5 years	2,242	52,700	3,777	-
	350,903	478,882	6,828	2,133

Charity	Property		Equipment	
	2020 £	2019 £	2020 £	2019 £
0 – 1 year	270,180	281,275	1,792	1,600
1 – 2 years	70,004	134,703	1,259	533
2 – 5 years	2,242	52,700	3,777	-
	342,426	468,678	6,828	2,133

22a Movements in funds (current year)

Restricted funds

Group and Charity:	At 1 April 2019 £	Incoming and gains £	Expenditure and losses £	Transfers £	At 31 March 2020 £
Exploitation and conflict	157,105	772,132	(842,566)	(74,934)	11,737
Health and Wellbeing	1,269,303	4,275,687	(4,838,439)	(136,652)	569,899
Livelihoods	1,895,183	8,030,406	(7,915,092)	272,888	2,283,385
Environment	22,546	371,946	(301,216)	(71,249)	22,027
held by Village Aid	7,200	5,500	(7,200)		5,500
Total restricted funds	3,351,337	13,455,671	(13,904,513)	(9,947)	2,892,548
Unrestricted funds:					
<i>Designated funds:</i>					
Malawi	-				-
Sustainable energy fund	70,941	179,555	(216,373)	(34,123)	-
Eureka rig	37,637	-	-	(37,637)	-
Gambia	-				-
Vehicle replacement	49,305	41,205	(49,414)	(41,096)	-
<i>Total designated funds</i>	157,883	220,760	(265,787)	(112,856)	-
General Funds held by CUMO	1,377,359	1,668,553	(1,372,369)		1,673,543
General Funds held by Village Aid	32,016	80,441	(77,356)	200	35,301
General Funds held by United Purpose Trading	-	442,556	(442,556)		-
General funds	403,527	2,728,720	(2,562,368)	122,603	692,482
Total unrestricted funds	1,970,785	5,141,030	(4,720,436)	9,947	2,401,326
Total funds	5,322,123	18,596,701	(18,624,949)	-	5,293,874

Transfers between funds

Transfers between funds represent movements of funds between projects.

Any transfers from restricted funds into unrestricted funds are as result of a review of fund balances to identify funds held in restricted funds on projects that are now complete. The fund balances are reviewed once the final donor reports have been submitted and accepted by donor, if the likelihood of funder clawback is remote the remaining balance is considered unrestricted. The prior year funds below have been restated to reflect the correct position at year end of the funds. These adjustments did not impact on the overall fund position at 31 March 2019 and therefore 2019 has not been restated.

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 restricted funds held by Village Aid have been shown as restricted as they are to be spent in line with the donors' intentions.

Any fund balance in deficit, 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 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 have been shown separately.

22b Movements in funds (prior year)

Restricted funds

Group and Charity:	At 1 April 2018 £	Incoming and gains £	Expenditure and losses £	Transfers £	At 31 March 2019 £
Exploitation and Conflict	350,535	1,110,094	(1,303,524)	-	157,105
Health and Wellbeing	1,719,287	4,402,448	(4,852,432)	-	1,269,303
Livelihoods	2,745,464	5,194,757	(6,045,038)	-	1,895,183
Environment	(42,224)	304,801	(240,031)	-	22,546
held by Village Aid	-	7,200	-	-	7,200
Total restricted funds	4,773,062	11,019,299	(12,441,025)	-	3,351,337
Group and Charity:					
Unrestricted funds:					
<i>Designated funds:</i>					
Malawi					
Sustainable energy fund	79,682	53,495	(62,236)	-	70,941
Eureka rig	37,650	-	(13)	-	37,637
Gambia					
Vehicle replacement	49,305	-	-	-	49,305
<i>Total designated funds</i>	166,637	53,495	(62,249)	-	157,883
General Funds held by CUMO	1,225,569	1,023,674	(871,884)	-	1,377,359
General Funds held by Village Aid	26,274	87,017	(81,275)	-	32,016
General funds	244,860	1,675,239	(1,516,572)	-	403,527
Total unrestricted funds	1,663,340	2,839,426	(2,531,980)	-	1,970,785
Total funds	6,436,405	13,858,725	(14,973,005)	-	5,322,123

United Purpose

Notes to the financial statements

For the year ended 31 March 2020

23 Analysis of cash at bank and in hand

	Charity £	Subsidiaries £	Total £	2019 £
General accounts in the UK	451,115	78,152	529,267	1,071,988
Project specific accounts in the UK	1,740,487		1,740,487	43,317
Held in overseas accounts	1,693,038	398,523	2,091,561	3,174,224
Total cash funds held	<u>3,884,640</u>	<u>476,675</u>	<u>4,361,315</u>	<u>4,289,529</u>

24 Capital Commitments

At the 31 March 2020 there were no capital commitments (2019: Nil).

25 Contingent Assets

As at 31 March 2020, the number of carbon credits held by United Purpose is 334,637 units (2019: 328,361 units) with a price range per unit of £2.29/t to £6.67/t (2019: £1.35/t – £4.07/t). These units were sold after 31st March 2020 for £765,378 and contributed towards the general funds of the charity.

26 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.

27 Post balance sheet events

United Purpose closed its operations in Ghana as of 30th September 2020 but retains its registration in the country. Assets remaining in Ghana were distributed locally.

