

Company registration number: CE008504

Charity registration number: 1168689

MICAH LIVERPOOL

Charitable incorporated organisation

Annual Report and Financial Statements

for the Year Ended 31 December 2019

GRC Accountants Limited
166 Banks Road
West Kirby
Merseyside
CH48 0RH

MICAH LIVERPOOL

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MICAH LIVERPOOL

Reference and Administrative Details

Trustees	Reverend Dr Miranda Threlfall-Holmes Mr Paul Smith Reverend Canon Dr Ellen Loudon Dr Mary Theresa Phillips Ms Elizabeth Collinge Ms Kathryn Yates Reverend Dr Crispin Pailing Mr Nicholas Peter Mendes Reverend Canon Anthony O'Brien Canon Dr Jonathan Richardson Canon William Andrew Holroyd Ms Annette James
Principal Office	3rd Floor Walker House Exchange Flags Liverpool L2 3YL
Company Registration Number	CE008504
Charity Registration Number	1168689
Independent Examiner	GRC Accountants Limited 166 Banks Road West Kirby Merseyside CH48 0RH

MICAH LIVERPOOL

Strategic Report for the Year Ended 31 December 2019

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 December 2019, in compliance with s414C of the Companies Act 2006.

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2019. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 applicable in the UK and Republic of Ireland.

Structure, Governance and Management

Micah Liverpool currently runs projects to combat unemployment, deliver emergency food aid and offer affordable food through community markets. To support this work the team of employees and volunteers (see below) who deliver two foodbank pantry sessions, community markets and a volunteer programme. Overseeing the day to day activities and in overall charge of the operational function of the charity is Executive Director, Paul O'Brien. The charity is steered by a number of Trustees who meet quarterly to review the strategic direction of the charity. The Trustees are responsible for furthering the purposes of the charity according to the objects set out in its governing document.

Risk Management

The Trustees have established a Business and Risk Committee during the year to review monitor and mitigate against identified risks. The risk management strategy comprises the following:

- An annual review of the principal risks and uncertainties that the charity faces;
- The establishment of policies, systems and procedures to mitigate those risks identified in the annual review;
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

Employees and Volunteers

The day to day activities of the charity are managed by a team of employees and volunteers led by the Executive Director, Paul O'Brien. The average number of employees during the year 2018 was five, with additional in-kind support provided by employees of Liverpool Cathedral. The Trustees are enormously grateful to the team of 28 regular volunteers who support this work each week. The Trustees are also grateful for the support of several partner organisations including: Liverpool Cathedral, Liverpool Metropolitan Cathedral and St Bride's Church, for their support for the work of the charity.

Objectives and Activities

Micah Liverpool is a Charitable Incorporated Organisation (CIO) established on 9th August 2016. It is a social justice charity established to relieve Liverpool residents from social injustice and poverty. The objects of the CIO are to relieve persons in Merseyside that are in poverty in such ways as the Trustees from time to time think fit in particular, but not exclusively by:

- a) Providing food and other household items
- b) Providing advice and support to overcome financial problems and maximise their income (NB: this activity is conducted by external agencies who work with us)
- c) Raising public awareness of issues relating to poverty, both generally and in relation to social exclusion
- d) Signposting to relevant information and advisory services.

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Strategic Report for the Year Ended 31 December 2019

e) The preservation and protection of good physical and mental health of individuals, families and the wider community of the area of benefit including the development of employability programmes to assist individuals to contribute productively to society.

Micah Liverpool Strategic report

2019 was the year Micah Liverpool that consolidated the charity as a leading social justice charity in Liverpool City Region. In 2018 Micah Liverpool began its first community markets, an alternative food aid project to foodbanks, the success of this project shaped the growth of Micah Liverpool in 2019. The creation of a further 2 community markets in Kirkdale and Toxteth respectively and plans to open a 5th in Tuebrook shows that the main area we intend to grow will be in our Community Markets. The Micah Liverpool foodbank pantry sessions were delivered to a high standard and Micah Liverpool provided 12558 food parcels to 7209 guests. Micah Liverpool Volunteer programme is an area where Micah Liverpool can and will improve with a great successes in the support of GIAI and areas to learn from through our partnerships with external delivery partners.

On an operational level we continues to develop, Micah Liverpool improved its social media presence with improved social media posts and consistent Blog posts throughout the year. Our online giving portal was created through just giving allowing money to be donated quickly through a “Donate” button on our website. Micah Liverpool also registered for gift aid meaning we will make the most of the donations we receive. Staffing changes took place in 2019 and amongst them was the recruitment of a Driver/Stores Person which has been an excellent appointment and through accessing additional funding from Lottery awards for all Micah Liverpool was able to recruit a food aid co-ordinator another successful appointment.

Volunteer Programme

Micah Liverpool delivered Liverpool Cathedral’s volunteer programme which supports people with barriers in to employment including:

- Long Term Unemployment
- Black and Minority Ethnicity (BAME)
- Mental ill Health
- Physical disabilities
- People who have an offending background
- People with a history of alcohol or substance misuse
- Lone parenthood

The Volunteer Programme aims to support 72 volunteers per year and of these 40% of starters in to employment. From the period of 1st January 2019 to 31st December 2019 the Volunteer Programme supported 42 volunteers with 37 completing the programme and 18 going either gaining employment or securing a place in further education. This represents a job outcome rate of 41% for people who started the programme and a job outcome rate of 45% for people completing the programme. Of the 42 volunteers who started the programme 40 achieved an accredited qualification in Food Hygiene and/or Health and Safety and Emergency First Aid.

Meeting the challenge of 2018 of lack of staffing, Micah Liverpool worked in partnership with TLC (Transform Lives Company) who would deliver the 1 to 1 support element of the Liverpool cathedral volunteer programme. With the Volunteer role still offered by Liverpool cathedral and the Recruitability and additional support i.e. mock interviews still provided by Micah. We ran two Cohorts in partnership with TLC and we have mixed results. Logistics where an issue and the fact the support was offered over two locations (TLC based t Blackburn house) caused confusion to volunteers and volunteer Mentors. I believe it was a worthwhile pilot and Micah Liverpool learned from the experience.

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Strategic Report for the Year Ended 31 December 2019

The highlight of the year for the Micah volunteer programme was the opportunity to support Liverpool Cathedrals GIAI installation. Micah Liverpool revised its usual delivery model and provided a travel and tourism qualification instead of Food hygiene/Health & Safety and Emergency 1st Aid. As all of our volunteer roles were supporting the GIAI installation. This group was a huge success as was the GIAI installation.

Late in November of 2019 Micah Liverpool was successful in securing ESF money through the WEA communities grant to support the volunteer programme. Through this grant we are now able to recruit a Volunteer co-ordinator to support the volunteer programme. We aim to recruit throughout January and have somebody in post in February.

2020 will see a vast improvement in the outcomes of the volunteer programme and an improvement of the quality of the experience our new volunteers will have at Micah Liverpool and Liverpool Cathedral.

Foodbank Micah

Liverpool has provided 12558 food parcels to 7209 individuals in food poverty from 1st January 19 to 1st of January 2020. This is approximately £150,696 of food given in 2019.

Reasons for Visit	Number of People
Asylum Seeker	10378 (83%)
Low Income	1037 (8%)
Debt	246 (2%)
Change of Benefits	192(>2%)
Sickness/Injury	187 (>1%)
Summer Holidays (Epsy)	182 (>1%)
Sanction	136 (>1%)
Refugee	123(>1%)
Benefit Delay	70(>1%)
Homeless	7 (>1%)

Micah Liverpool Foodbank has continued its delivery and improved the service it provides in 2019 with two major additions to the food aid team. Recruiting a new driver April and recruiting a food aid co-ordinator in June. These two additions have had a profound impact on the delivery of all of Micah Liverpool's food aid activity.

Throughout the year Micah Liverpool again improved its food network bringing in 6 food pick-ups per week from Aldi through Neighbourly and additional donations during December from Sainsbury's. These donations particularly the Aldi donation has meant we have been able to provide fresh bread and other fresh produce on a regular basis at our foodbanks.

The most challenging time of the year for the foodbank team was during school summer holidays with "holiday hunger" having a big impact on our food stores. Over June, July and August we gave 27% more parcels than the previous 3 months. Micah Liverpool was always able to provide a food parcel but with substitutions i.e. extra noodles if we were unable to provide pasta.

Micah Liverpool predicted Brexit having a big impact on the food supply chain in the UK and in preparation spent £2000 on food in November. In fact Brexit had little impact on the food banks delivery as our donations increase in December by such a vast amount that we were able to keep the additional food in storage.

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Strategic Report for the Year Ended 31 December 2019

Community Market

Our community markets are supporting on average between 100 – 110 people per week by providing groceries at a greatly reduced price to people living in deprived areas. In addition the community markets provide a free meal with tea and coffee. At the community markets we aim to help those who are at risk of using foodbanks. In 2019 we added a further 2 community markets to our activity, taking the total number of Community Markets we deliver to four. We have 3 delivery partners Faiths4Change, Plus Dane Housing and Nugent care.

From the success in 2018 of St John stone church community market, we were asked by Nugent care to implement our third community market at the Epsom Street Children's Centre. Epsom Street was launched in April and quickly became a hub of the community in Kirkdale, supporting 90 individuals in total. Once we had recruited our Driver and Food aid coordinator we then had even more capacity to build in a fourth community market to our activity. Plus Dane had approached us to support them with the launch of its newest community centre the Irene Milson resource Centre based in Toxteth one of the most deprived areas in the city. After a very successful launch the community markets now supports a small number of families on a weekly basis with 53 registered users/families and 40 using the community market regularly.

Over all our community markets are becoming the focus of our food aid activity in the hope it takes pressure off the foodbanks in the city. We are supporting 100-110 in total per week with £231 worth of food on average being put back in to circulation per week.

Future Planning

2020 will hopefully be the year where we see the need for foodbanks begin to diminish and the community market become the main focus of food aid for Micah Liverpool and as a trend across the UK. We understand that with the demographic we support at our foodbanks sessions are mostly refugees and asylum seekers the need for the foodbanks will be there but a hope that they are greatly lessened.

We now seek to focus more on the Volunteer Programme with funding in place to recruit the volunteer co-ordinator. The volunteer programme has the greatest impact financially on society and once run to its full potential will increase the social return on investment of Micah Liverpool.

Micah Liverpool Goals for 2020

- Recruit volunteer co-ordinator
- Improve recruitment process for Volunteers (Foodbanks)
- Provide additional safeguarding training to volunteers
- Open additional Community Markets
- Recruit 72 volunteers to the volunteer programme
- Support 40% of volunteers in to employment
- Continue to Increase donations of both food and financial giving
- Continue to Increase funding through funding applications/bids/partnerships

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Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2019.

The trustees (who are also the directors of MICAH LIVERPOOL for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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 hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 29 October 2020 and signed on its behalf by:

.....
Reverend Canon Dr Ellen Loudon
Trustee

.....
Canon William Andrew Holroyd
Trustee

MICAH LIVERPOOL

Independent Examiner's Report to the trustees of MICAH LIVERPOOL

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2019 which are set out on pages 8 to 15.

Respective responsibilities of trustees and examiner

As the charity's trustees of MICAH LIVERPOOL (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of MICAH LIVERPOOL are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since MICAH LIVERPOOL's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of MICAH LIVERPOOL as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Gareth Cooper
ACCA

166 Banks Road
West Kirby
Merseyside
CH48 0RH

Date:.....

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Statement of Financial Activities for the Year Ended 31 December 2019 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2019 £
Income and Endowments from:				
Donations and legacies	3	116,393	177,105	293,498
Total income		<u>116,393</u>	<u>177,105</u>	<u>293,498</u>
Expenditure on:				
Charitable activities	4	(147,776)	(179,280)	(327,056)
Total expenditure		<u>(147,776)</u>	<u>(179,280)</u>	<u>(327,056)</u>
Net expenditure		<u>(31,383)</u>	<u>(2,175)</u>	<u>(33,558)</u>
Net movement in funds		(31,383)	(2,175)	(33,558)
Reconciliation of funds				
Total funds brought forward		<u>39,697</u>	<u>11,018</u>	<u>50,715</u>
Total funds carried forward	10	<u>8,314</u>	<u>8,843</u>	<u>17,157</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2018 £
Income and Endowments from:				
Donations and legacies	3	109,732	158,276	268,008
Total income		<u>109,732</u>	<u>158,276</u>	<u>268,008</u>
Expenditure on:				
Charitable activities	4	(84,518)	(172,749)	(257,267)
Total expenditure		<u>(84,518)</u>	<u>(172,749)</u>	<u>(257,267)</u>
Net income/(expenditure)		<u>25,214</u>	<u>(14,473)</u>	<u>10,741</u>
Net movement in funds		25,214	(14,473)	10,741
Reconciliation of funds				
Total funds brought forward		<u>14,483</u>	<u>25,491</u>	<u>39,974</u>
Total funds carried forward	10	<u>39,697</u>	<u>11,018</u>	<u>50,715</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2018 is shown in note 10.

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(Registration number: CE008504) Balance Sheet as at 31 December 2019

	Note	2019 £	2018 £
Current assets			
Stocks	7	14,400	10,969
Debtors	8	60,000	30,000
Cash at bank and in hand		<u>84,561</u>	<u>54,311</u>
		158,961	95,280
Creditors: Amounts falling due within one year	9	<u>(141,804)</u>	<u>(44,565)</u>
Net assets		<u>17,157</u>	<u>50,715</u>
Funds of the charity:			
Restricted funds		8,843	11,018
Unrestricted income funds			
Unrestricted funds		<u>8,314</u>	<u>39,697</u>
Total funds	10	<u>17,157</u>	<u>50,715</u>

For the financial year ending 31 December 2019 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 8 to 15 were approved by the trustees, and authorised for issue on 29 October 2020 and signed on their behalf by:

.....
Reverend Canon Dr Ellen Loudon
Trustee

.....
Canon William Andrew Holroyd
Trustee

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Notes to the Financial Statements for the Year Ended 31 December 2019

1 Charity status

The charity is limited by share capital, incorporated in .

The address of its registered office is:

3rd Floor
Walker House
Exchange Flags
Liverpool
L2 3YL

These financial statements were authorised for issue by the trustees on 29 October 2020.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

MICAH LIVERPOOL meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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

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Notes to the Financial Statements for the Year Ended 31 December 2019

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

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Notes to the Financial Statements for the Year Ended 31 December 2019

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total 2019	Total 2018
	General £	£	£	£
Donations and legacies;				
Donations from individuals	33,415	148,521	181,936	238,008
Grants, including capital grants;				
Grants from other charities	82,978	28,584	111,562	30,000
	<u>116,393</u>	<u>177,105</u>	<u>293,498</u>	<u>268,008</u>

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Notes to the Financial Statements for the Year Ended 31 December 2019

4 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	Total 2019 £	Total 2018 £
Food parcels from purchased items	15,568	-	15,568	25,331
Food parcels from donated goods	135,128	-	135,128	125,821
Wages and salaries	-	101,465	101,465	81,302
Staff NIC	-	7,549	7,549	6,524
Staff pensions	-	6,282	6,282	5,209
Sundry	-	15,836	15,836	11,960
In-kind services	-	42,978	42,978	1,491
Travel and subsistence	-	2,250	2,250	2,250
	<u>150,696</u>	<u>176,360</u>	<u>327,056</u>	<u>259,888</u>

£147,776 (2018 - £84,518) of the above expenditure was attributable to unrestricted funds and £179,280 (2018 - £172,750) to restricted funds.

5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

7 Stock

	2019 £	2018 £
Stocks	<u>14,400</u>	<u>10,969</u>

8 Debtors

	2019 £	2018 £
Other debtors	<u>60,000</u>	<u>30,000</u>

9 Creditors: amounts falling due within one year

	2019 £	2018 £
Trade creditors	<u>141,804</u>	<u>44,565</u>

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Notes to the Financial Statements for the Year Ended 31 December 2019

10 Funds

	Balance at 1 January 2019 £	Incoming resources £	Resources expended £	Balance at 31 December 2019 £
Unrestricted funds				
General	(39,697)	(116,393)	147,776	(8,314)
Restricted funds	<u>(11,018)</u>	<u>(177,105)</u>	<u>179,280</u>	<u>(8,843)</u>
Total funds	<u><u>(50,715)</u></u>	<u><u>(293,498)</u></u>	<u><u>327,056</u></u>	<u><u>(17,157)</u></u>
	Balance at 1 January 2018 £	Incoming resources £	Resources expended £	Balance at 31 December 2018 £
Unrestricted funds				
General	(14,483)	(109,732)	84,518	(39,697)
Restricted funds	<u>(25,491)</u>	<u>(158,276)</u>	<u>172,749</u>	<u>(11,018)</u>
Total funds	<u><u>(39,974)</u></u>	<u><u>(268,008)</u></u>	<u><u>257,267</u></u>	<u><u>(50,715)</u></u>

11 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds £
Current assets	75,553	83,408	158,961
Current liabilities	<u>(25,232)</u>	<u>(116,572)</u>	<u>(141,804)</u>
Total net assets	<u><u>50,321</u></u>	<u><u>(33,164)</u></u>	<u><u>17,157</u></u>
	Unrestricted funds General £	Restricted funds £	Total funds £
Current assets	39,697	55,583	95,280
Current liabilities	<u>(25,232)</u>	<u>(19,333)</u>	<u>(44,565)</u>
Total net assets	<u><u>14,465</u></u>	<u><u>36,250</u></u>	<u><u>50,715</u></u>

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Notes to the Financial Statements for the Year Ended 31 December 2019

12 Analysis of net funds

	At 1 January 2019 £	Cash flow £	At 31 December 2019 £
Cash at bank and in hand	54,311	30,250	84,561
Net funds	<u>54,311</u>	<u>30,250</u>	<u>84,561</u>
	At 1 January 2018 £	Cash flow £	At 31 December 2018 £
Cash at bank and in hand	33,866	20,445	54,311
Net funds	<u>33,866</u>	<u>20,445</u>	<u>54,311</u>