

Company registration number: CE008504

Charity registration number: 1168689

MICAH LIVERPOOL

Charitable incorporated organisation

Annual Report and Financial Statements

for the Year Ended 31 December 2020

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

Trustees Annual Report incorporating Strategic 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 2020.

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.

Strategic Report

2020 was planned to be a year of growth and development for Micah.

On 24th March the UK went into lockdown due to the Coronavirus Pandemic. This had a huge impact on the delivery of our work. Micah Liverpool is a Social Justice Charity and as such has a responsibility to continue to provide services for those in greatest need whatever the environment. Therefore, throughout the pandemic Micah staff and volunteers continued to support those on the margins.

Volunteer Programme

The volunteer programme was put on hold in March, as staff were furloughed. The Micah Liverpool Volunteer Programme is hosted at Liverpool Cathedral. Due to the restrictions and Liverpool Cathedral staff being furloughed we were unable to offer volunteer placements that were Covid-safe and allowed an opportunity for our volunteers to develop new skills.

Community Markets

The 5 community markets were not able to continue from beyond March due to the restrictions put in place by the national lockdown. At the beginning of 2020 Micah Liverpool was supporting 5 community markets: St John Stone, Irene Milson Community Centre, Shield road, St Michael's in the city and Epsom Street community centre.

Emergency food Provision

The impact of lockdown was felt most keenly in emergency food provision.

MICAH LIVERPOOL

Trustees Annual Report incorporating Strategic Report

The pandemic affected people across the world; many organisations were not able to function, as staff were instructed to stay at home to save lives. Staff were furloughed, normal service across the country was impacted. The process of dispersal of asylum seekers by the Home Office was also impacted in that although people seeking asylum kept coming to the city they were not moved on.

St Brides Church and St Vincent De Paul Church buildings closed for worship but agreed that it was important the foodbank Pantry sessions continue. A risk assessment made it clear that to keep everyone safe we needed to design a programme that would deliver emergency food to guests in the open air, suspend the 4 parcels in 3 months policy, and ensure minimal physically distanced contact between staff, volunteers and guests. This was a substantial change; both Churches supported the decision and Micah Liverpool reorganised physical space appropriately. The pandemic impacted on our food bank volunteers, many of whom had underlying conditions or were in an age group considered most at risk.

Notwithstanding these challenges Micah Liverpool has grown and developed.

Achievements

Our biggest achievement this year has been the continuation of food aid provision, through challenging times. It took courage and flexibility to manage the safeguards and processes that enabled this to happen. Over the year the volunteer programme successfully delivered 2 x 10 week programmes this included the creation and delivery of the Cathedral Food Market which opened on 7th of October and was able to support 60 people.

Micah Liverpool increased both financial donations and income from funding applications and bids. The Black Lives Matter (BLM) movement gave Micah an opportunity to review internal practices and processes. From this introspective learning the Micah Liverpool trustee board took a decision to update the constitution – to positively include diversity.

Volunteer programme

2020 began with the recruitment of a Volunteer coordinator funded through the WEA Communities grants programme. Through this funding Micah was contracted to recruit 72 volunteers; support 40% of these into employment, whilst achieving other soft outcomes such as qualifications gained. Micah started the volunteer programme in February with 13 participants. In March the programme was paused in its 6th week due to the Coronavirus pandemic. Micah Liverpool then furloughed 2 members of staff that had supported the volunteer programme, the volunteer co-ordinator and the data and monitoring officer.

The volunteer programme was then paused until September when Micah Liverpool furloughed staff returned to prepare and implement plans, safeguards and risk assessments for group one to complete their course and recruit group two safely. Micah complied with all governments' rules and restrictions whilst working within the guidelines of the Church of England. In October a 2nd cohort of 11 volunteers were recruited. Despite the safeguards, health and safety measures that were in place, job seekers remained anxious and apprehensive.

The highlights of the 2020 volunteer programme were, completing the programme with 2 groups of volunteers, and supporting 2 people back to employment. This was a big achievement in a year where unemployment across the region doubled. Other successes include participants achieving 21 qualifications, delivering 6 education sessions, mock interviews and 'remote' one to one support sessions using Teams and Zoom platforms. The volunteer co-ordinator recruited in February performed well in the face of multiple challenges.

Community Markets

MICAH LIVERPOOL

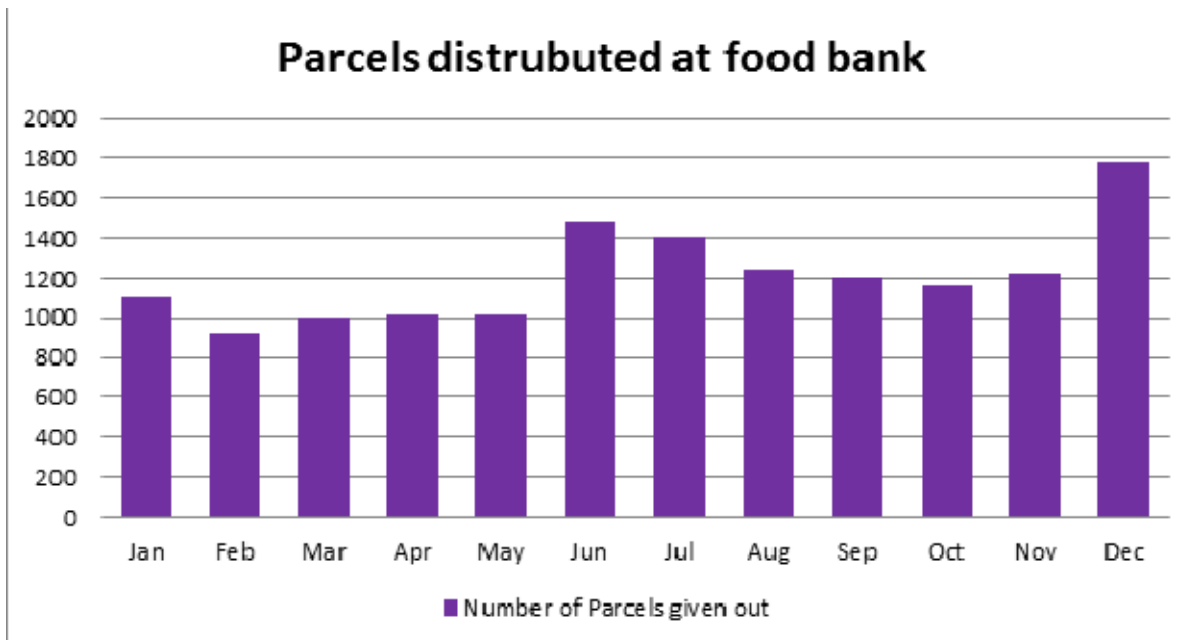
Trustees Annual Report incorporating Strategic Report

At the beginning of the year Micah Liverpool was supporting 140 participants per week across 5 community markets, Micah Liverpool was supporting: St John Stone, Irene Milson Community Centre, Tree Top community centre, St Michael's in the city and Epsom Street community centre. This ensured that food to the value of £250.94 was being used in deprived areas each week. Early in 2020 two of our more established Community Markets were transferred to our delivery partners Faiths for Change and Nugent Care. Plans to open a 6th community market at a different location in partnership with Nugent Care did not go ahead due to the pandemic. In March 2020 we paused all community market activity.

October saw the establishment of a completely new Micah Community Market at Liverpool Cathedral. This was an innovation to join delivery of the volunteer programme and food aid provision. This benefited both the volunteers, who were able to complete their 10 week course, and local people who accessed that Market. The benefit of using Liverpool Cathedral was that we had a suitable space outdoors to deliver a community market. The Liverpool Cathedral community market was delivered after the 2nd national lockdown up until December of 2020 when a 3rd lockdown was introduced in January 2021. This Community market supported a further 35 people per week providing food to the value of £58.9 to the communities of Toxteth, Dingle & Wavertree. Community Markets are a more sustainable solution to food poverty in Liverpool and it is Micah Liverpool's goal to reintroduce the community markets we have and continue to create more where possible.

Foodbank

Micah foodbank has been the leading light of Micah Liverpool's projects through 2020. The year began in typical fashion with an average of 180 to 220 parcels per week provided to a clientele that were mainly people seeking Asylum. Then the Government took the decision to lock down the country as the Coronavirus Pandemic hit. Micah Liverpool had a decision to make, should we continue the foodbank delivery? The Executive Director took the decision that the provision of food was an essential service, therefore risk assessments to ensure safe delivery were put into place. Lock down began on Monday 23rd March, Micah Liverpool delivered a foodbank pantry session on Tuesday 24th with just 4 members of staff and one Trustee, all volunteers were suspended. Through March and April 2020 the number of food parcels given out gradually increased from 180/220 to up to 350 parcels per week.



MICAH LIVERPOOL

Trustees Annual Report incorporating Strategic Report

There were many challenges for the food aid team to overcome. Two major issues needed to be addressed. First to ensure additional safety measures were taken, these included 2m physical distancing, wearing masks and visors, and working in the open as far as possible. The second challenge was the introduction of buying restrictions in shops, which made it difficult to purchase staples such as milk and cereals in any quantity.

Between April & June Micah Liverpool applied for funding from a variety of sources successfully drawing in excess of £60,000 Corona relief aid. This allowed us to maintain the staff team through the months of lockdown and put resource into the foodbank. We were supported through the early months of the pandemic by our partners and networks, including additional food from Fareshare; food donations from Trussell Trust; Personal Protective Equipment and finance from the Independent Food Aid Network (IFAN), and support from Feeding Liverpool/Britain.

In June through our relationship with Liverpool City Council we were offered additional storage space at the Arena and Conference Centre (ACC) this was gratefully accepted as our food donations had pushed the current storeroom to its limit. Between June and September we were regularly giving 350/370 parcels per week. During these months the staff team was modified as key staff took maternity/paternity leave. A new staff member was introduced to the food aid team through our long-standing relationship with the Tsedaqah community.

From October to December the UK entered a tiered lockdown system. Micah Liverpool food bank numbers increased further to 380/400 per week. A welcome addition to the ambient food was the 'Winter Boost' initiative. This provided high quality fresh fruit and vegetables, eggs and tinned fish with the aim of boosting immunity and Vitamin D during the dark winter months. The Winter Boost was funded through UNICEF and co-ordinated by Feeding Liverpool, Together Liverpool and the Network of Kindness.

Over Christmas 2020, 1028 parcels were distributed. In total Micah Liverpool provided 14742 food parcels to 4949 individuals 939 (19%) were children.

Micah Liverpool achieved this level of supply by drawing on all of its resources, acting quickly and decisively, and working in partnership with others.

In conclusion

Throughout 2020 Micah Liverpool faced unprecedented adversity, by acting quickly, decisively and working in partnership with others we have delivered on our objectives. Food aid provision has increased by 24%, and we have maintained a level of delivery in other areas of work. By reducing costs and increasing income the charity is becoming more financially sustainable. We enter 2021 with hope, as we build back better, consolidating all we have learned about ourselves and working in partnership with others. We are looking forward to welcome back staff who have been furloughed.

The Coronavirus pandemic has changed the world and will impact on every one of us. As a social justice charity, the challenges we face will be increased and new challenges will come. Our foodbank expects to support higher numbers over the next few years. We plan to grow the Community Markets to become a more prominent aspect of delivery. The volunteer programme will be impacted by the increase in unemployment and will face bigger challenges than ever.

Micah Liverpool is becoming a strong well-respected charity in the City. We are well placed financially, have a robust Trustee board, a strong staff team and dozens of volunteers all of whom are committed to deliver this practical work toward social justice.

MICAH LIVERPOOL

Trustees Annual Report incorporating Strategic Report

The annual report was approved by the trustees of the charity on 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 2020 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:.....

MICAH LIVERPOOL

Statement of Financial Activities for the Year Ended 31 December 2020 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	218,940	220,062	439,002
Total income		<u>218,940</u>	<u>220,062</u>	<u>439,002</u>
Expenditure on:				
Charitable activities	4	(163,482)	(221,130)	(384,612)
Total expenditure		<u>(163,482)</u>	<u>(221,130)</u>	<u>(384,612)</u>
Net income/(expenditure)		<u>55,458</u>	<u>(1,068)</u>	<u>54,390</u>
Net movement in funds		55,458	(1,068)	54,390
Reconciliation of funds				
Total funds brought forward		<u>8,314</u>	<u>8,843</u>	<u>17,157</u>
Total funds carried forward	10	<u>63,772</u>	<u>7,775</u>	<u>71,547</u>
	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>

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

The funds breakdown for 2019 is shown in note 10.

MICAH LIVERPOOL

(Registration number: CE008504) Balance Sheet as at 31 December 2020

	Note	2020 £	2019 £
Current assets			
Stocks	7	27,000	14,400
Debtors	8	60,000	60,000
Cash at bank and in hand		<u>239,427</u>	<u>84,561</u>
		326,427	158,961
Creditors: Amounts falling due within one year	9	<u>(254,880)</u>	<u>(141,804)</u>
Net assets		<u>71,547</u>	<u>17,157</u>
Funds of the charity:			
Restricted funds		7,775	8,843
Unrestricted income funds			
Unrestricted funds		<u>63,772</u>	<u>8,314</u>
Total funds	10	<u>71,547</u>	<u>17,157</u>

For the financial year ending 31 December 2020 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 and signed on their behalf by:

.....
Reverend Canon Dr Ellen Loudon
Trustee

.....
Canon William Andrew Holroyd
Trustee

MICAH LIVERPOOL

Notes to the Financial Statements for the Year Ended 31 December 2020

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

[Authorised for issue date](#)

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.

MICAH LIVERPOOL

Notes to the Financial Statements for the Year Ended 31 December 2020

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).

MICAH LIVERPOOL

Notes to the Financial Statements for the Year Ended 31 December 2020

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 2020	Total 2019
	General £	£	£	£
Donations and legacies;				
Donations from individuals	175,102	220,062	395,164	181,936
Grants, including capital grants;				
Grants from other charities	43,838	-	43,838	111,562
	<u>218,940</u>	<u>220,062</u>	<u>439,002</u>	<u>293,498</u>

MICAH LIVERPOOL

Notes to the Financial Statements for the Year Ended 31 December 2020

4 Expenditure on charitable activities

Note	Unrestricted funds	Restricted funds	Total 2020	Total 2019
	General £	£	£	£
Allocated support costs	163,482	101,486	264,968	176,294
	-	119,644	119,644	150,762
	<u>163,482</u>	<u>221,130</u>	<u>384,612</u>	<u>327,056</u>
	Activity undertaken directly £	Activity support costs £	Total 2020 £	Total 2019 £
Food parcels from purchased items	13,668	-	13,668	15,568
Food parcels from donated goods	207,462	-	207,462	135,128
Wages and salaries	-	92,335	92,335	101,465
Staff NIC	-	6,814	6,814	7,549
Staff pensions	-	5,996	5,996	6,282
Sundry	-	14,359	14,359	15,836
In-kind services	-	43,838	43,838	42,978
Travel and subsistence	-	140	140	2,250
	<u>221,130</u>	<u>163,482</u>	<u>384,612</u>	<u>327,056</u>

£163,482 (2019 - £147,776) of the above expenditure was attributable to unrestricted funds and £221,130 (2019 - £179,280) 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

	2020 £	2019 £
Stocks	<u>27,000</u>	<u>14,400</u>

MICAH LIVERPOOL

Notes to the Financial Statements for the Year Ended 31 December 2020

8 Debtors

	2020 £	2019 £
Other debtors	<u>60,000</u>	<u>60,000</u>

9 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	<u>254,880</u>	<u>141,804</u>

10 Funds

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
Unrestricted funds				
General	(8,314)	(218,940)	163,482	(63,772)
Restricted funds	<u>(8,843)</u>	<u>(220,062)</u>	<u>221,130</u>	<u>(7,775)</u>
Total funds	<u>(17,157)</u>	<u>(439,002)</u>	<u>384,612</u>	<u>(71,547)</u>
	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>(50,715)</u>	<u>(293,498)</u>	<u>327,056</u>	<u>(17,157)</u>

11 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds £
Current assets	73,362	253,065	326,427
Current liabilities	<u>(25,231)</u>	<u>(229,649)</u>	<u>(254,880)</u>
Total net assets	<u>48,131</u>	<u>23,416</u>	<u>71,547</u>

MICAH LIVERPOOL

Notes to the Financial Statements for the Year Ended 31 December 2020

	Unrestricted funds	Restricted funds	Total funds
	General £	£	£
Current assets	75,553	83,408	158,961
Current liabilities	(25,232)	(116,572)	(141,804)
Total net assets	50,321	(33,164)	17,157

12 Analysis of net funds

	At 1 January 2020 £	Cash flow £	At 31 December 2020 £
Cash at bank and in hand	84,561	154,866	239,427
Net funds	84,561	154,866	239,427
	At 1 January 2019 £	Cash flow £	At 31 December 2019 £
Cash at bank and in hand	54,311	30,250	84,561
Net funds	54,311	30,250	84,561