

TVCP

Accounts – 31st August 2020

TVCP

(A company limited by guarantee and not having a share capital)

Charity number: 1113499
Company number: 5642155

Accounts – 31st August 2020

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TVCP

**REPORT OF THE TRUSTEES
for the year ended 31st August 2020**

The trustees are pleased to present their annual report and financial statements of the charitable company for the year ended 31st August 2020 which are also prepared to meet the requirements for a directors' report and accounts for Company Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1st January 2015).

Reference and Administration Details

The charity's name is TVCP.

Charity Registration Number: 1113499

Company Number: 5642155

Registered and principal office: The Oakwood Centre, Cleasby Way, Eaglescliffe, Stockton-on-Tees, Teesside
TS16 0RD

Trustees and Directors

The Trustees of the charitable company (the charity) are its Directors for the purposes of company law. The Trustees and officers who served during the year and since the year end were as follows:

M Dunkley
J West
G Bond
A Malbon
J Marley
S McFarlane

Objectives and Activities

The main objectives of the charity are:

- a) To provide and maintain services and facilities for the benefit of the community of Tees Valley and the surrounding neighbourhood and in such other local communities in the United Kingdom and the world as the Trustees may from time to time determine.

The main activities are to support the local community in all aspects of their lives, particularly life skills, education and leisure time occupation.

In planning the activities of the charitable company the trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

The trustees hope that its activities will encourage people to make a positive contribution to their local community.

Achievements and Performance

Despite the impact of Covid, the Trustees believe that this has been a successful year in achieving the aims and objectives of the Charity. The Charity had to adjust the way it worked on a number of projects due to Covid, however the Trustees believe the Charity was still able to successfully meet the aims and objectives of the Charity.

Once again thanks are expressed to Tees Valley Community Church (TVCC) for their ongoing practical and financial support.

REPORT OF THE TRUSTEES
for the year ended 31st August 2020 (Continued)

Achievements and Performance (continued)

In the year the charity has run the following projects:

Three:13

Three:13 is a training provider that works on a variety of projects, mainly working with people from socially deprived backgrounds, providing training and job opportunities to help people gain practical skills and to get into employment. 3:13 has continued to grow and there have been a number of new contracts secured to provide training. During the year the focus of training has evolved from short courses to also include longer training programmes providing practical work experience. A new contract was secured to work with Durham Tees Valley Community Rehabilitation Company (DTVCRC), providing training to people on community service schemes. In the year over 170 people were trained and received certificates from the contract with DTVCRC. There has also been a significant rise in the number of volunteers helping with all the training programmes. Also, in partnership with DTVCRC, 5 new members of staff have been employed to work on the training programmes.

CAP

A debt counselling service (affiliated to Christians Against Poverty). It also provides money management courses in the community. We have an employed worker based in our premises providing the full debt and advice service to customers based in the Stockton area, and helping with practical needs such as food hampers and finding furniture and clothes for people. As the demand for services continues to grow we have been increasing the team of volunteers working in this project. Due to Covid, a lot of the work was done online and not in person, however the Charity was still able to help those in financial difficulty.

Eden Ragworth/Primrose Hill

The work is well established within the community, with much of the work taking place at the Shack, a building situated within the heart of the local community. The various activities include a weekly breakfast club, a weekly lunch club, men's groups, children's work, schools work at the local primary school, St Johns Primary School and youth groups. Various courses have been undertaken, providing training to equip local residents for the job market.

The work of the team continues to expand and grow and they have a continued relationship with Junction 42 to support ex-offenders with rehabilitation. This partnership continues to grow and has evolved into a weekly large group event where up to 80 people each week for friendship, support and encouragement.

Due to Covid, a lot of the work had to stop, however the Charity started providing and delivering free food parcels to those in the most need in the local community, in partnership with a local primary school.

A partnership with the Message Trust, a Christian charity, has been developed and is seeing a Community Grocers being set up at the Shack.

Daniel Challenge

This is a well established Gap year programme, and in the year there was a team of 8 people who started the programme, which is a mixture of training and qualifications and practical experience serving into local communities, gaining leadership skills and serving socially deprived areas. Due to Covid, unfortunately, Daniel Challenge had to finish early, however 6 participants still completed the formal qualifications.

Academy of Ministry and Leadership

This 2 year course in Management and Leadership continues to thrive, with a number of people graduating from the course and a new cohort of students enrolling on the course.

Financial Review

Total income for the year was £369,895. Total expenditure on charitable activities was £387,596. The balance on unrestricted funds at the year end was £66,271 and restricted funds £1,453.

The main source of income was from grants, donations and contracts to provide training.

REPORT OF THE TRUSTEES
for the year ended 31st August 2020 (Continued)

Reserves Policy

The Trustees have set a reserves policy which requires maintaining free unrestricted cash balances in the general fund amounting to approximately 3 months salary of those staff involved in the training arm of the Charity.

Reserves should be maintained at this level which ensures that the charity's core activity could continue during a period of unforeseen difficulty. The reserves should be maintained in an easily accessible form.

The calculation of the required level of reserves is an integral part of the organisation's annual planning, budget and forecast cycle. The level of reserves is considered reasonable and it takes into account risks associated with each stream of income and expenditure being different from that budgeted, planned activity level, future spending plans and expected liabilities and anticipated project costs. It also reflects as far as possible the current economic climate and trends.

The charity remains reliant on the support of TVCC, a related charity, towards its non-training activities, and there is no reason to anticipate this support will cease.

The reserves policy will be reviewed by the Trustees every 12 months.

Structure, Governance and Management**Governing Document**

TVCP is a company limited by guarantee governed by its Memorandum and Articles of Association dated 1st December 2005, as amended by special resolution dated 12th April 2015. It is registered as a charity with the Charity Commission. Members of the charitable company guarantee to contribute amounts not exceeding £10 to the assets of the charitable company in the event of winding up.

Appointment of Trustees/Directors

The trustees keep the composition of the board under review and will seek to appoint additional members with appropriate skills and expertise should the need arise. Interested parties are given details of the background of the charitable company in order to make them aware of current activities.

The methods of appointment of trustees are set out in the Articles of Association.

Members may propose the appointment of a person as a trustee at any general meeting by following the notice and other requirements set out in the Articles.

The charity may by ordinary resolution appoint a person who is willing to act as a trustee.

In selecting individuals for appointment, the trustees are required to have regard to the skills, knowledge and experience required for the effective administration of the charity.

This report has been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006.

This Report was approved by the Board on 17th May 2021

Signed on its behalf by: J West
 Trustee

Eaglescliffe

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of TVCP for the year ended 31st August 2020.

Responsibilities and Basis of Report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

Since the charity'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 the Association of Chartered Certified Accountants.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

A P Williams FCCA
A J Carter & Co
Chartered Accountants

22b High Street
Witney
Oxon
OX28 6RB

18th May 2021

STATEMENT OF FINANCIAL ACTIVITIES
(including an income and expenditure account)
for the year ended 31st August 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Income from:					
Donations	3	122,249	66,740	188,989	151,206
Other trading activities	4	180,906	-	180,906	183,642
Investments		-	-	-	-
Total incoming resources		<u>303,155</u>	<u>66,740</u>	<u>369,895</u>	<u>334,848</u>
Expenditure on:					
Charitable activities	5	<u>314,125</u>	<u>73,471</u>	<u>387,596</u>	<u>306,196</u>
Total expenditure		<u>314,125</u>	<u>73,471</u>	<u>387,596</u>	<u>306,196</u>
Net income/(expenditure) and net movement in funds for the year		(10,970)	(6,731)	(17,701)	28,652
Transfer between funds	15	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		(10,970)	(6,731)	(17,701)	28,652
Reconciliation of funds					
Total funds brought forward		<u>77,241</u>	<u>8,184</u>	<u>85,425</u>	<u>56,773</u>
Total funds carried forward		<u>£66,271</u>	<u>£1,453</u>	<u>£67,724</u>	<u>£85,425</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

The notes on pages 7 to 14 form part of these financial statements

TVCP

6.

BALANCE SHEET
as at 31st August 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	11	<u>5,225</u>	<u>9,471</u>
Total fixed assets		<u>5,225</u>	<u>9,471</u>
Current assets			
Debtors	12	11,963	20,385
Cash at bank and in hand		<u>68,827</u>	<u>81,067</u>
Total current assets		80,790	101,452
Liabilities			
Creditors falling due within one year	13	<u>18,291</u>	<u>25,498</u>
Net current assets		<u>62,499</u>	<u>75,954</u>
Total assets less current liabilities		<u>67,724</u>	<u>85,425</u>
Total net assets	14	<u>£67,724</u>	<u>£85,425</u>
The funds of the Charity			
Restricted income funds	15	1,453	8,184
Unrestricted income funds	15	<u>66,271</u>	<u>77,241</u>
Total charity funds		<u>£67,724</u>	<u>£85,245</u>

For the year ended 31st August 2020 the company 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 company 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 the accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006.

These accounts were approved by the board of directors and authorised for issue on: 17th May 2021 and are signed on their behalf by:

J West

.....
 Director

The notes on pages 7 to 14 form part of these financial statements

NOTES TO THE ACCOUNTS
for the year ended 31st August 2020

1. Accounting Policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom 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 notes.

The charitable company constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

b) Income Recognition Policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

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

c) Donated Services and Facilities

In accordance with the Charities SORP (FRS 102) the general time of volunteers is not recognised in the accounts.

d) 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.

e) Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the Charity.

NOTES TO THE ACCOUNTS
for the year ended 31st August 2020 (continued)

f) 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:

- Expenditure on Charitable activities includes the cost of support of the community in Tees Valley and surrounding area as described in the Directors Report.
- Other expenditure represents those items not falling into any other heading.

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

g) Tangible Fixed Assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on the straight line basis and reducing basis as follows:

IT Equipment	- 25% per annum reducing balance
Equipment	- 25% per annum straight line
Fixtures and fittings	- 20% straight line
Leasehold improvements	- 20% straight line

h) Debtors

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

i) 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.

j) 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.

k) Pensions

The Charity operates a defined contribution scheme, the assets of which are held outside the Charity. The contributions by the Charity in the year are detailed in note 7.

2. 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 £10.

3. Income from donations

	2020	2019
	£	£
Gifts, donations and grants	188,989	151,206
	<u>£188,989</u>	<u>£151,206</u>

Of the £188,989 received in 2020 (2019: £151,206) £66,740 was restricted funds (2019: £75,693) and £122,249 (2019: £75,513) unrestricted funds.

NOTES TO THE ACCOUNTS
for the year ended 31st August 2020 (continued)

Income from Donations (continued)

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102) the economic contribution of general volunteers is not measured in the accounts.

4. Income earned from other trading activity

	2020	2019
	£	£
Training income	167,248	171,724
Sale of goods and services	13,658	11,918
	<u>£180,906</u>	<u>£183,642</u>

Of the £180,906 received in 2020 (2019: £183,642) £Nil was restricted funds (2019: £Nil) and £180,906 (2019: £183,642) unrestricted funds.

5. Analysis of expenditure on charitable activities

	Community Projects	Christians Against Poverty	Training	General	2020 Total	2019 Total
	£	£	£	£	£	£
Personnel/human resources	62,071	16,627	242,444	-	321,142	239,710
Premises costs	5,884	-	5,084	-	10,968	6,923
Project purchases and supplies	1,712	93	637	-	2,442	1,728
Motor and travel	2,092	398	11,879	-	14,369	27,689
Office and communication costs	796	692	10,136	62	11,686	3,531
Training resources, fees and events	1,005	-	6,073	-	7,078	11,963
Registrations and accreditation	-	-	1,581	-	1,581	742
Goods for re-sale	450	-	-	-	450	254
Depreciation	3,826	-	420	-	4,246	1,735
Other costs	226	-	1,933	245	2,404	933
Charitable donations the Message Trust	3,504	-	-	-	3,504	3,504
Insurance	1,220	-	-	1,836	3,056	2,139
Licences, subscriptions and fees	-	-	-	480	480	520
Sundry expenditure	-	-	-	2	2	-
Legal and professional	12	25	281	-	318	1,465
Accountancy	-	-	-	3,870	3,870	3,360
Total	<u>£82,798</u>	<u>£17,835</u>	<u>£280,468</u>	<u>£6,495</u>	<u>£387,596</u>	<u>£306,196</u>

Of the £387,596 expenditure in 2020 (2019: £306,196), £314,125 was charged to unrestricted funds (2019: £235,418) and £73,471 to restricted funds (2019: £70,778).

NOTES TO THE ACCOUNTS
for the year ended 31st August 2020 (continued)

6. Net income/(expenditure) for the year

	2020	2019
	£	£
<i>This is stated after charging:</i>		
Deprecation	4,246	1,735
Accountancy and Independent Examiner's fee	<u>3,870</u>	<u>3,360</u>

7. Analysis of staff costs and trustee remuneration, expenses and related transactions.

	2020	2019
	£	£
Salaries and wages	269,015	197,727
Social security costs	21,254	15,661
Employer contribution to defined contribution pension scheme	<u>8,081</u>	<u>4,825</u>
	298,350	218,213
Contribution from Tees Valley Community Church for services of TVCP employees	(23,351)	(16,225)
Contribution to Tees Valley Community Church for services of TVCC employees	25,985	18,579
Contribution from The Shack Community Projects for services of TVCP employees	-	(9,594)
Contribution from another charity for the services of employees	(1,356)	(16,272)
Contribution to another charity for the services of employees	13,199	13,130
(The above recharges include employer's national insurance and employers defined pension contributions)		
	<u>312,827</u>	<u>£207,831</u>

No employees had emoluments in excess of £60,000 (2019: Nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred.

During the year the trustees and officers received remuneration from the charity as permitted by the Memorandum and articles of association and expenses as follows. This is paid to them in respect of their employment.

	2020	2019
	£	£
S McFarlane		
Salaries and wages	43,000	41,200
Social security costs	4,732	4,512
Employer contribution to defined contribution pension scheme	<u>1,290</u>	<u>996</u>
	<u>£49,022</u>	<u>£46,708</u>
D Marley - Spouse of a Trustee (including employers national insurance and pension contributions) recharged from Tees Valley Community Church		
	<u>£16,072</u>	<u>£12,960</u>

No expenses were paid to the trustees/trustees spouses in the year (2019: One trustee £362 for travel and mobile phone expenses).

The Trustees considers its key management personnel comprise the Trustees.

During the year the trustees and their spouses donated £300 (2019: £Nil) to the charity in total.

NOTES TO THE ACCOUNTS
for the year ended 31st August 2020 (continued)

8. Staff numbers

The average monthly number of employees during the year was as follows:

	2020 Number	2019 Number
Training	9	7
Christians Against Poverty	1	1
Community projects	3	2
	<u>13</u>	<u>10</u>

9. Related party transactions

Five of the Trustees of TVCP are also Trustees of Tees Valley Community Church, a charity company which operates in the Tees Valley area.

During the year Tees Valley Community Church gifted TVCP £84,340 (2019: £78,158) and paid a further £23,351 (2019: £16,225) in respect of a reimbursement of salary costs.

TVCP paid Tees Valley Community Church £25,985 (2019: £18,579) in respect of reimbursement of salary costs.

At the year end TVCP owed Tees Valley Community Church £1,095 (2019: £261) and was owed £917 (2019: £nil) and these amounts are included in creditors and debtors respectively.

Some of the Trustees of Tees Valley Community Church were also Trustees of The Shack Community Projects, a charitable company that ran projects in the community. This company did not operate during the year, as its activities were transferred to TVCP on 30th June 2019.

The Shack Community Projects, a project now operated by TVCP, occupies a building owned by Tees Valley Community Church on a rent free basis.

10. Corporation tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

NOTES TO THE ACCOUNTS
for the year ended 31st August 2020 (continued)

11. Tangible fixed assets

	Improvements to Leasehold Property £	Furniture and Fixtures £	IT Equipment £	Total £
Cost:				
As at 01.09.2019	33,232	580	3,794	37,606
Additions	-	-	-	-
As at 31.08.2020	<u>33,232</u>	<u>580</u>	<u>3,794</u>	<u>37,606</u>
Depreciation:				
As at 01.09.2019	25,975	373	1,787	28,135
Charge for year	<u>3,628</u>	<u>116</u>	<u>502</u>	<u>4,246</u>
As at 31.08.2020	<u>29,603</u>	<u>489</u>	<u>2,289</u>	<u>32,381</u>
Net book value:				
As at 31.08.2020	<u>£3,629</u>	<u>£91</u>	<u>£1,505</u>	<u>£5,225</u>
As at 31.08.2019	<u>£7,257</u>	<u>£207</u>	<u>£2,007</u>	<u>£9,471</u>

12. Debtors

	2020 £	2019 £
Trade debtors	771	9,418
Prepayments and accrued income	4,938	9,352
Other debtors	<u>6,254</u>	<u>1,615</u>
	<u>£11,963</u>	<u>£20,385</u>

13. Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	4,024	1,970
Accruals	8,261	6,787
Taxation and social security costs	2,503	5,634
Deferred income	900	9,700
Other creditors	<u>2,603</u>	<u>1,407</u>
	<u>£18,291</u>	<u>£25,498</u>

Deferred income consists of income received in advance for grants and course fees. The deferred income from the previous year has been released to the income and expenditure account.

NOTES TO THE ACCOUNTS
for the year ended 31st August 2020 (continued)

14. Analysis of net assets between funds

	General Fund £	Restricted Funds £	Total £
Tangible fixed assets	5,225	-	5,225
Cash at bank and in hand	68,827	-	68,827
Other net current assets/(liabilities)	(6,328)	-	(6,328)
Total	£67,724	£-	£67,724

15. Analysis of charitable funds

	Balance 01.09.2019 £	Incoming Resources £	Resources Expended £	Transfers £	Funds 31.08.2020 £
<i>Training</i>					
Daniel Challenge	1,241	24,848	(25,846)	-	243
Three 13 (formerly Academy)	5,000	28,553	(33,553)	-	-
Community Projects	-	10,704	(10,437)	-	267
CAP	-	2,635	(2,635)	-	-
Enterprise village	943	-	-	-	943
Shack Grounds upkeep	1,000	-	(1,000)	-	-
Total	£8,184	£66,740	£(73,471)	£-	£1,453

Name of restricted fund

The restricted funds are for specific projects in the charity's activities and pastoral care.

Training restricted income relates to donations specified for training, and partly funded Training expenditure during the year.

CAP restricted income relates to donations specified for CAP, and partly funded CAP expenditure during the year.

Community projects restricted income relates to donations specified for Community projects, and partly funded Community projects expenditure during the year.

Shack Grounds upkeep relates to income and expenditure to fund the up keep of the grounds.

Analysis of movements in unrestricted funds

	Balance 01.09.2019 £	Incoming Resources £	Resources Expended £	Transfers £	Funds 31.08.2020 £
General fund	77,241	303,155	(314,125)	-	66,271
Total	£77,241	£303,155	£(314,125)	£-	£66,271

Name of unrestricted fund

General fund

NOTES TO THE ACCOUNTS
for the year ended 31st August 2020 (continued)

16. Pension commitments

The charity operates a defined contribution scheme the assets of which are held separately from those of the charity in an independently administered fund. At the balance sheet date unpaid contributions of £1,570 (2019: £1,407) were due to the fund. They are included in other creditors.