

THE REDEEMED CHRISTIAN CHURCH OF GOD HOPE CENTRE
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

CONTENTS

	Page
Reference and Administrative Details of the Charity, its Trustees and Advisers	1
Trustees' Report	2 - 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 - 18

RCCG HOPE CENTRE

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2021

Trustees M Askew
D Crookes
M Hampton (resigned 14 June 2021)
B Oyeniyen

Charity registered number 1144615

Principal office 53 Turnberry Drive
Acomb
York
YO26 5QP

Bankers HSBC Bank plc
19 York Road
Acomb
York
YO24 4LW

Independent examiner Alyson Kimber FCA DChA
BHP LLP
Rievaulx House
1 St Mary's Court
Blossom Street
York, YO24 1AH

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes 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 applicable in the UK and Republic of Ireland published in October 2019.

The charity also trades under the names RCCG Hope Centre.

Objectives and activities

a. Policies and objectives

The main object of the charity is the advancement of the Christian faith worldwide and the relief of poverty.

b. Main activities undertaken to further the charity's purposes for the public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit in setting the objectives and planning the activities of the organisation. Details of how the charity carries out its activities for the public benefit are given below.

Achievements and performance

a. Review of activities

Hope Centre is a Christian Church and as such its main aims include:

- Communication of the Christian Faith to those outside the church by word and deed
- Support to those in the church (and indeed in other churches) by fellowship, care and teaching

Our activities in pursuit of these aims have included:

- a) Maintaining a regular series of meetings at which people can meet, share experiences, worship God together, pray, and learn about the Christian life. Where possible these meetings have taken place in person. During the pandemic it has at times been necessary to meet using video conference and social media methods
- b) The church provides marriage preparation and marriage support along with more general pastoral care of anyone who asks for it.
- c) The church prays for any sick people desiring intercession and we have seen some remarkable results.
- d) There are age-based children's and teenager groups held on Sunday for Christian instruction.
- e) The teenage group that meets on Sunday mornings and Fridays (by Zoom where necessary), as well as holding an annual weekend away when pandemic restrictions permit. Children's groups from crèche age up to 12 meet on Sunday mornings for age-appropriate instruction and activities.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance (continued)

Prayer

Praying together is one of the most important activities for Christians, and the one that gives us the most beneficial impact on the world around us. Hope Centre has a regular pattern of church prayer meetings – 1 mid-week prayer event, Friday every week devoted to 24 hour and fasting in one-hour sessions relayed between church members, a monthly prayer meeting for the ladies and a monthly prayer time for the men.

Property

The leaders of the church are convinced that it will be necessary to have a highly visible property in which to hold activities and to serve as a centre for outreach, if we are to fulfil our mission to the local area. Several such options have been explored, and where appropriate pursued vigorously, albeit unsuccessfully so far.

Financial review

a. Principal risks and uncertainties

The church of Jesus Christ is a supernatural body with a divine mandate to bring the love of God to the world. It is underwritten from heaven and this creates a different outlook on risk and uncertainty compared with a secular enterprise. Notwithstanding that fundamental difference, all due diligence is given to ensuring that the affairs of the Trust are managed in a manner that is responsible, professional and in accordance with all legal, ethical and charitable requirements. However, there are times when bold decisive action is taken on financial projects after careful prayer and thought.

The principal human resources available to the Trust in the performance of its duties are as follows:

- The spiritual leaders of the church
- The commitment of the members and the talent represented in the congregation, several of whom have been highly experienced church leaders in various locations
- The contribution of Trustees

During the Covid-19 pandemic, Hope Centre has been required for long periods to hold all its meetings on line. Prior to this requirement, the church has made significant efforts to improve its social media profile and Internet presence, largely at the initiative and through the efforts of the Pastor. During this time the total attendances at church meetings increased by about 300% of what it was before the lock down. This is presumed to be indicative of the quality of the broadcasts and interactive experiences, and a sign of the overall health of Hope Centre Church. The greatest risks to healthy church life come in the form of any influence or eventuality that threatens the health or cohesiveness of the team. In particular:

- Disagreement between those in leadership positions. All parties work hard to make sure that this working relationship is protected.
- Moral delinquency or scandal attaching to anyone in a prominent position. This can never be wholly ruled out while human beings remain frail creatures of flesh and blood. However no one is appointed to positions of authority until after they have exhibited a long period of faithful service and moral probity.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

A further area of potential risk is in the legislative framework within which the church operates. As society in the UK becomes more and more secularised, hostile voices have become ever more strident in demanding that all expressions of religious faith be driven out of the public arena. Legislation that can be interpreted as barring a full expression of the Christian faith in public is already on the statute books. Such developments will be resisted with all democratic means and by fervent prayer.

The possibility of financial liability arising from some accident or malfeasance cannot be ignored. The Trust carries all necessary insurance policies to cover public liability, loss and damage to mitigate this risk.

b. Financial Review

The primary financial objective of the church is to support its missionary and community service endeavours, as well as giving to the wider international Christian mission. Money raised from voluntary donations has been able to support the outreach work of the church and to employ a full time pastor. 15% of income goes to overseas mission work and a monthly £50 goes to the administrative costs of the UK central office of the RCCG.

Total income for the year was £76,679 (2020: £97,373). Total expenditure for the year was £82,747 (2020: £74,319). Total funds carried forward at 31 March 2021 are £72,851 (2020: £78,920), including the building fund of £70,447 and unrestricted general funds of £2,404.

c. Reserves and Going Concern Policy

The financial reserves of the church are examined on a weekly basis by the leadership team. The charity's standard policy is to ensure that there is an adequate buffer to cover all known expenses on a month to month basis with a sensible contingency. The current account is normally kept with a buffer of 1-2 months expenditure in reserve, and in the event of an emergency, the restricted building fund amounting to £70,447 can be drawn upon and used in extremis with consent of the donors. Total free reserves as at the year end were £2,404 (2020: £8,473), the average monthly expenditure of the church in the year ended 31 March 2021 was £6,896.

After making appropriate enquiries and whilst the option to make restricted funds available to cover general costs is available, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Structure, governance and management

a. Constitution

The Redeemed Christian Church of God Hope Centre (RCCG Hope Centre) was established in York in early 2011. It was formally registered as a charity on 10 November 2011. The charity is governed by a Trust Deed made on 20 October 2011. The powers of the Trustees are set out in the Trust Deed.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the Trust Deed. The minimum number of Trustees is three and the maximum is seven individuals. Every trustee shall be in fellowship with The Redeemed Christian Church of God in the European Union and if possible not more than three-quarters of the Trustees shall come from the membership of RCCG.

The first trustees are entitled to hold office for life. Future Trustees must be appointed by resolution of the Trustees.

c. Trustees and leadership

The Trustees are currently Michael Askew, David Crookes and Babatunde Oyeniyen. The leadership team consists of the full-time paid officer of the Trust – the Pastor Reuben Inwe, and two of the Trustees – Michael Askew and David Crookes. The leadership team meets weekly to discuss matters of church business, but all major financial decisions are made at meetings of all Trustees in consultation with the Pastor.

Plans for future periods

In 2021-2022 the above activities are expected to continue, although most or all will be conducted on line, and after Covid restrictions are lifted, both on line and in person. A primary goal of every Christian church is making disciples of Christ and this will continue to be the principal thrust of all our activities.

Information on fundraising practices

The organisation's fundraising activities are managed and controlled and monitored by the Trustees. No external body is involved in any fundraising on behalf of the organisation. All activities are carried out by members of the Charity. No professional fundraiser has been involved in these activities. We have not knowingly subscribed to any particular fundraising standard or regulation. The organisation has not received any complaints in respect of its fundraising activity.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 charity 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 then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:


Michael Askew (Jan 11, 2022 16:43 GMT)

M Askew

Trustee

Date: Jan 11, 2022

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2021

Independent Examiner's Report to the Trustees of RCCG Hope Centre ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 8 to 18.

Responsibilities and Basis of Report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the charity has prepared the accounts 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 the Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 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.

Signed: *BHP LLP*

Dated: Jan 11, 2022

Alyson Kimber FCA DChA

BHP LLP

Rievaulx House
1 St Mary's Court
Blossom Street
York
YO24 1AH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations	2	76,632	-	76,632	97,269
Investments	3	47	-	47	104
Total income		76,679	-	76,679	97,373
Expenditure on:					
Charitable activities	4	82,748	-	82,748	74,319
Total expenditure		82,748	-	82,748	74,319
Net movement in funds		(6,069)	-	(6,069)	23,054
Reconciliation of funds:					
Total funds brought forward		8,473	70,447	78,920	55,866
Net movement in funds		(6,069)	-	(6,069)	23,054
Total funds carried forward		2,404	70,447	72,851	78,920

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 10 to 18 form part of these financial statements.

RCCG HOPE CENTRE

BALANCE SHEET
AS AT 31 MARCH 2021

	Note	2021 £	2020 £
Current assets			
Debtors	7	2,050	3,634
Cash at bank and in hand		73,621	80,703
		75,671	84,337
Creditors: amounts falling due within one year	8	(2,820)	(5,417)
Net current assets		72,851	78,920
Total net assets		72,851	78,920
Charity funds			
Restricted funds	9	70,447	70,447
Unrestricted funds	9	2,404	8,473
Total funds		72,851	78,920

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Michael Askew
Michael Askew (Jan 11, 2022 16:43 GMT)

M Askew
Trustee
Date: Jan 11, 2022

The notes on pages 10 to 18 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. Accounting policies

1.1 Basis of preparation of financial statements

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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

RCCG Hope Centre 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.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

The financial reserves of the church are examined on a weekly basis by the leadership team. The charity's standard policy is to ensure that there is an adequate buffer to cover all known expenses on a month to month basis with a sensible contingency. The current account is normally kept with a buffer of 1-2 months expenditure in reserve, and in the event of an emergency, the restricted building fund amounting to £70,447 can be drawn upon and used in extremis with consent of the donors. Total free reserves as at the year end were £2,404 (2020: £8,473), the average monthly expenditure of the church in the year ended 31 March 2021 was £6,896.

After making appropriate enquiries and whilst the option to make restricted funds available to cover general costs is available,, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

1.3 Income

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 income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. Accounting policies (continued)

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

1.5 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 institution with whom the funds are deposited.

1.6 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.

1.7 Debtors

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

1.8 Cash at bank and in hand

Cash at bank and 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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. Accounting policies (continued)**1.9 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

1.10 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.

1.11 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

1.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. Income from donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	76,632	-	76,632	97,269
Total 2020	80,019	17,250	97,269	

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

3. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Investment income	47	47	104
	<hr/>	<hr/>	<hr/>
Total 2020	104	104	
	<hr/>	<hr/>	

4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Church	81,631	81,631	73,248
Governance	1,117	1,117	1,071
	<hr/>	<hr/>	<hr/>
	82,748	82,748	74,319
	<hr/>	<hr/>	<hr/>
Total 2020	74,319	74,319	
	<hr/>	<hr/>	

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

Summary by expenditure type

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Staff costs	65,135	65,135	40,629
RCCG gift to mission	10,337	10,337	14,146
Rent	-	-	8,394
Travel and accomodation	4,278	4,278	9,201
Other church expenditure	1,880	1,880	878
Governance costs	1,117	1,117	1,071
	<u>82,747</u>	<u>82,747</u>	<u>74,319</u>
Total 2020	<u>74,319</u>	<u>74,319</u>	

5. Staff costs

	2021 £	2020 £
Wages and salaries	60,663	38,459
Social security costs	3,159	1,117
Contribution to defined contribution pension schemes	1,313	1,053
	<u>65,135</u>	<u>40,629</u>

The average number of persons employed by the charity during the year was as follows:

2021 No.	2020 No.
<u>1</u>	<u>1</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2021 No.	2020 No.
In the band £60,001 - £70,000	1	-

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

6. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £NIL).

7. Debtors

	2021 £	2020 £
<i>Due within one year</i>		
Tax recoverable - gift aid	2,050	3,634
	<u>2,050</u>	<u>3,634</u>

8. Creditors: Amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	1,760	3,799
Other creditors	255	-
Accruals and deferred income	805	1,618
	<u>2,820</u>	<u>5,417</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

9. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
Unrestricted funds				
General funds	8,473	76,679	(82,748)	2,404
Restricted funds				
Restricted funds - Building fund	70,447	-	-	70,447
Total of funds	78,920	76,679	(82,748)	72,851

Statement of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Balance at 31 March 2020 £
Unrestricted funds				
General funds	2,669	80,123	(74,319)	8,473
Restricted funds				
Restricted funds - Building fund	53,197	17,250	-	70,447
Total of funds	55,866	97,373	(74,319)	78,920

The Building fund represents specific donations received for the purpose of the charity acquiring it's own permanent premises from which it can carry out the church activities.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

10. Summary of funds

Summary of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
General funds	8,473	76,679	(82,748)	2,404
Restricted funds	70,447	-	-	70,447
	78,920	76,679	(82,748)	72,851

Summary of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Balance at 31 March 2020 £
General funds	2,669	80,123	(74,319)	8,473
Restricted funds	53,197	17,250	-	70,447
	55,866	97,373	(74,319)	78,920

11. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Current assets	5,224	70,447	75,671
Creditors due within one year	(2,820)	-	(2,820)
Total	2,404	70,447	72,851

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

11. Analysis of net assets between funds (continued)**Analysis of net assets between funds - prior year**

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Current assets	13,890	70,447	84,337
Creditors due within one year	(5,417)	-	(5,417)
Total	8,473	70,447	78,920

12. Pension commitments

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £1,313 (2020 - £1,053). An amount of £255 (2020: NIL) was owed to the pension scheme as at the year end.

13. Related party transactions

During the year, trustees donated a total of £16,485 (2020 - £22,735) to the charity. Prior year trustee donations include restricted donations of £14,000 for the building fund.

No other related party transactions occurred during the year.

A donation of £500 was received during 2020 from the Hope Community Church (Manchester), a charity of which M Askew is also a trustee.