

Charity Registration No. 1151736

Company Registration No. 08472181 (England and Wales)

**EQUIPPERS CHURCH ESSEX**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**



**Caladine**

Chartered Certified Accountants

# EQUIPPERS CHURCH ESSEX

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr B Roberts Mr P Prothero Mr M Collard
<b>Charity number</b>	1151736
<b>Company number</b>	08472181
<b>Registered office</b>	6 Fenwick Drive Colchester Essex CO1 2TN
<b>Independent examiner</b>	John Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF

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# **EQUIPPERS CHURCH ESSEX**

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# **EQUIPPERS CHURCH ESSEX**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 DECEMBER 2020**

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The Trustees present their report and financial statements for the year ended 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Church's Memorandum and Articles of Association, the Companies Act 2006 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 (FRS 102) (effective 1 January 2019)".

#### **Objectives and activities**

The Church's objects are to advance the Christian faith for the public benefit in accordance with the Statement of Beliefs outlined in our Memorandum and Articles of Association in such parts of the UK or the world as the Trustees deem fit.

#### **Public Benefit**

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Church should undertake.

#### **Achievements and performance**

##### **Provision of Christian Events and Education**

The vision of the charity is to 'Equip people for life through faith in Jesus Christ'. This is done primarily through Christian events and education. Teaching on the Christian faith is done both through regular Sunday meetings and Connect Groups. These activities are open to all.

##### **Sunday Services**

On Sundays there are church services where there is a clear presentation of the Christian faith. With the announcement of lockdown in March 2020, we moved our church services online. We had social media platforms and website already positioned to launch from and with some investment in video equipment we were able to create a great Sunday service presentation that reached a larger number of people.

With the restrictions on meeting in person continuing, our engagement with the existing church and many new people has been very successful. The giving dipped a little, but stayed at a good level due to the commitment of the church and the way we were able to stay engaged through the online platforms.

##### **Connect Groups**

Teaching on the Christian faith is also done midweek through Connect Groups. These are small groups of between 8 to 15 people that are open to all. Connect Groups run on a weekly basis and provide a more interactive format to ask questions, discuss issues, share thoughts on the teaching and pray together.

As with our church services, these groups moved online via the Zoom platform in March 2020.

##### **Community Impact and Financial Support**

With the pandemic came an increased need for financial, practical and spiritual support. We encouraged regular phone calls to ensure no one was left isolated and lonely, this was very successful. Realising that many people locally were having financial struggle, we took up a 'Welfare Offering', we generated a sum of money that allowed us to reach out both to the local community and to the existing church with financial and practical help. We partnered with a local school and created food hampers for lots of families that were finding it difficult to feed their children. We bought and gave away electrical items such as washing machines and cookers for people who we were without and were able to pay some bills for people who weren't able to meet them.

# **EQUIPPERS CHURCH ESSEX**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

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### **Plans for the future**

The mission and objectives remain unchanged. We plan to continue our momentum with seeing people establish a personal relationship with God. This will be done through continuing our online services as an addition to meeting in person. We will be meeting in a new venue at a local school and will pursue a close relationship with the staff to get our weight behind what they do and to support them and the parents of the school children through volunteering to serve in ways they see as suitable. There is a large housing estate next to the school which we will endeavour to serve through an action group that is keen to offer time and skills with gardening, maintenance and care. Love in action, kindness and being willing to go the extra mile, we hope will be a good demonstration of our faith.

### **Financial review**

Despite the onset of Covid-19 during the year the Church were able to report a growth in income which resulted in a surplus of £59,723 on general fund operations for the year.

It is the policy of the Church that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to at least three months operating expenditure calculated to be approximately £36,000. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Church's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees has assessed the major risks to which the Church is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### **Structure, governance and management**

The Church is a company limited by guarantee as defined by the Companies Act 2006. The Church is governed by its Memorandum and Articles of Association.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

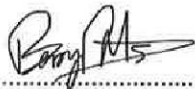
Mr B Roberts

Mr P Prothero

Mr M Collard

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Trustees' report was approved by the Board of Trustees.



**Mr B Roberts**

Trustee

Dated: 15/07/2021.

# EQUIPPERS CHURCH ESSEX

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF EQUIPPERS CHURCH ESSEX

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I report to the Trustees on my examination of the financial statements of Equippers Church Essex (the Church) for the year ended 31 December 2020.

#### **Responsibilities and basis of report**

As the Trustees of the Church (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

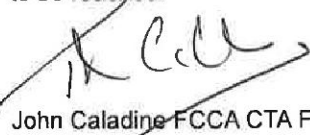
Having satisfied myself that the financial statements of the Church are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Church's financial statements carried out under section 145 of the Charities Act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

#### **Independent examiner's statement**

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 Church as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



John Caladine FCCA CTA FCIE

Caladine Limited  
Chantry House  
22 Upperton Road  
Eastbourne  
East Sussex  
BN21 1BF

Dated: 16 July 2021

# EQUIPPERS CHURCH ESSEX

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £
<b>Income from:</b>					
Donations and legacies	3	195,911	7,025	202,936	157,048
Investments	4	39	-	39	37
Other income	5	110	-	110	2,009
<b>Total income</b>		<u>196,060</u>	<u>7,025</u>	<u>203,085</u>	<u>159,094</u>
<b>Expenditure on:</b>					
Charitable activities	6	<u>136,337</u>	<u>1,315</u>	<u>137,652</u>	<u>144,036</u>
<b>Net income for the year/ Net movement in funds</b>		59,723	5,710	65,433	15,058
Fund balances at 1 January 2020		<u>93,902</u>	-	<u>93,902</u>	<u>78,844</u>
<b>Fund balances at 31 December 2020</b>		<u><u>153,625</u></u>	<u><u>5,710</u></u>	<u><u>159,335</u></u>	<u><u>93,902</u></u>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# EQUIPPERS CHURCH ESSEX

## STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
<b>Fixed assets</b>					
Property, plant and equipment	11		5,566		-
<b>Current assets</b>					
Trade and other receivables	12	3,317		11,354	
Cash at bank and in hand		155,451		115,511	
		158,768		126,865	
<b>Current liabilities</b>	13	(4,999)		(32,963)	
Net current assets			153,769		93,902
<b>Total assets less current liabilities</b>			159,335		93,902
<b>Income funds</b>					
Restricted funds	15		5,710		-
<u>Unrestricted funds</u>					
Designated funds:					
Impact Offering		60,844		-	
	16	60,844		-	
General unrestricted funds		92,781		93,902	
			153,625		93,902
			159,335		93,902

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2020.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 15/07/2021



Mr B Roberts  
Trustee

Company Registration No. 08472181

# EQUIPPERS CHURCH ESSEX

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2020

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#### 1 Accounting policies

##### Company information

Equippers Church Essex is a private company limited by guarantee incorporated in England and Wales. The registered office is 6 Fenwick Drive, Colchester, Essex, CO1 2TN.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Church's Memorandum and Articles of Association, the Companies Act 2006 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 (FRS 102) (effective 1 January 2019)". The Church is a Public Benefit Entity as defined by FRS 102.

The Church has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

Despite the restrictions of the government lockdown in early 2021 at the time of approving the financial statements, the Trustees have a reasonable expectation that the Church has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

##### 1.4 Income

Income is recognised when the Church is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Church has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Church has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

##### 1.5 Expenditure

Liabilities are recognised when a constructive obligation exists, the payment is probable and the obligation can be measured or estimated reliably.

Resources expended are allocated to the particular cost centre to which they relate and include irrecoverable VAT.

# EQUIPPERS CHURCH ESSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2020

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#### 1 Accounting policies (Continued)

##### 1.6 Fixtures, Fittings and Equipment

Fixtures, Fittings and Equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures, fittings and equipment	3 years straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Equipment previously not capitalised has been introduced at a net book value of £8,748. It was considered not necessary to restate the comparative figures.

Assets costing below £500 are not capitalised.

##### 1.7 Impairment of non-current assets

At each reporting end date, the Church reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.9 Financial instruments

The Church has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Church's balance sheet when the Church becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# EQUIPPERS CHURCH ESSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

### 1 Accounting policies (Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the Church's contractual obligations expire or are discharged or cancelled.

### 2 Critical accounting estimates and judgements

In the application of the Church's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2020 £	2020 £	2020 £	2019 £
Donations and gifts	195,911	7,025	202,936	157,048
<b>Donations and gifts</b>				
Donations	89,401	7,025	96,426	111,996
Gift Aid recovered	26,651	-	26,651	32,902
Donations Impact Offerings	67,709	-	67,709	12,150
Offerings deferred from previous years	12,150	-	12,150	-
	195,911	7,025	202,936	157,048

# EQUIPPERS CHURCH ESSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

### 4 Investments

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Interest receivable	39	37

### 5 Other income

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Other income	110	2,009

# EQUIPPERS CHURCH ESSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

### 6 Charitable activities

	Unrestricted Funds	Unrestricted Funds
	2020	2019
	£	£
Levy	2,144	1,914
Becoming Equippers	-	19,754
Small equipment	1,594	1,009
Church activities	3,624	5,839
Guest ministries	215	2,309
Travel, subsistence and accommodation	3,676	7,400
Rent	28,623	33,087
Motor expenses	1,129	3,221
Books and bibles	68	162
Miscellaneous	813	1,197
Leadership	33,120	31,200
Pastoral care services	12,000	6,000
Equipment introduced (see note 1.6)	(8,748)	-
	<u>78,258</u>	<u>113,092</u>
Grant funding of activities (see note 7)	31,107	12,007
Share of support costs (see note 8)	9,933	5,848
Share of governance costs (see note 8)	18,354	13,089
	<u>137,652</u>	<u>144,036</u>
<b>Analysis by fund</b>		
Unrestricted funds	136,337	144,036
Restricted funds	1,315	-
	<u>137,652</u>	<u>144,036</u>

# EQUIPPERS CHURCH ESSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

### 7 Grants payable

	Unrestricted Funds 2020 £	Unrestricted Funds 2019 £
Grants to institutions:		
Compassion	654	650
IJM	3,650	3,507
Equippers Network International	3,000	3,000
Essex University	-	50
Beacon House	-	1,400
Vision For Israel	2,100	2,100
CAP	2,100	700
Christian Union	-	600
Connect	700	-
Equippers Surrey	3,000	-
Equippers Ghana	5,600	-
Equippers Budapest	3,000	-
	<u>23,804</u>	<u>12,007</u>
Welfare grants	7,303	-
	<u>31,107</u>	<u>12,007</u>

# EQUIPPERS CHURCH ESSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

### 8 Support costs

	Support costs £	Governance costs £	Total 2020 £	Support costs £	Governance costs £	Total 2019 £
Depreciation	4,312	-	4,312	-	-	-
Repairs and maintenance	1,504	-	1,504	1,071	-	1,071
Printing, postage and stationery	674	-	674	590	-	590
Telephone	1,943	-	1,943	1,921	-	1,921
Consulting	1,500	-	1,500	2,266	-	2,266
Accountancy and independent examination	-	2,160	2,160	-	964	964
Finance administration	-	4,800	4,800	-	4,500	4,500
Other administration	-	5,460	5,460	-	2,700	2,700
Bank charges	-	234	234	-	457	457
Subscriptions, licences and memberships	-	4,533	4,533	-	3,253	3,253
Insurance	-	1,167	1,167	-	1,215	1,215
	<u>9,933</u>	<u>18,354</u>	<u>28,287</u>	<u>5,848</u>	<u>13,089</u>	<u>18,937</u>
<u>Analysed between</u>						
Charitable activities	<u>9,933</u>	<u>18,354</u>	<u>28,287</u>	<u>5,848</u>	<u>13,089</u>	<u>18,937</u>

### 9 Trustees

Trustee Barry Roberts was paid fees of £33,120 (2019: £31,200) for leadership of the Church. In addition the sum of £12,000 (2019: £12,000) was paid to him for accommodation.

Donations to the Church by Trustees in the year was £6,925 (2019: £5,557).

### 10 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Total	-	-

# EQUIPPERS CHURCH ESSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

### 11 Fixtures, Fittings and Equipment

	Fixtures, fittings and equipment £
<b>Cost</b>	
At 1 January 2020 (introduced in year)	12,562
Additions	1,130
	<u>13,692</u>
At 31 December 2020	13,692
<b>Depreciation and impairment</b>	
At 1 January 2020 (introduced in year)	3,814
Depreciation charged in the year	4,312
	<u>8,126</u>
At 31 December 2020	8,126
<b>Carrying amount</b>	
At 31 December 2020	<u>5,566</u>
At 31 December 2019	<u>-</u>

### 12 Trade and other receivables

	2020 £	2019 £
<b>Amounts falling due within one year:</b>		
Other receivables	2,700	2,110
Prepayments and accrued income	617	9,244
	<u>3,317</u>	<u>11,354</u>

### 13 Current liabilities

	2020 £	2019 £
Deferred income	-	32,475
Accruals	4,999	488
	<u>4,999</u>	<u>32,963</u>

### 14 Deferred income

	2020 £	2019 £
Other deferred income (now part of funds accounting)	-	32,475

# EQUIPPERS CHURCH ESSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

### 15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		
	Balance at 1 January 2020	Incoming resources	Resources expended
	£	£	£
Buffer Account	-	3,110	-
IJM Ministries	-	1,315	(1,315)
Sabbatical Fund	-	2,600	-
	<u>-</u>	<u>7,025</u>	<u>(1,315)</u>
	<u>-</u>	<u>7,025</u>	<u>5,710</u>

#### Buffer Fund

This fund includes welfare gifts and a gift from the Cinnamon Trust to fund educational lessons.

#### IJM Ministries

A fund to support the work of International Justice Mission.

#### Sabbatical Fund

This represents money put aside to fund the senior Pastor a future sabbatical.

### 16 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds		
	Balance at 1 January 2020	Incoming resources	Resources expended
	£	£	£
Impact Offerings	-	79,859	(19,015)
	<u>-</u>	<u>79,859</u>	<u>(19,015)</u>
	<u>-</u>	<u>79,859</u>	<u>60,844</u>

The Impact offerings includes income deferred from earlier years.

# EQUIPPERS CHURCH ESSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

### 17 Related party transactions

Payments of £12,000 (2019: £6,000) were made to T & L Roberts (parents of Trustee Barry Roberts) for pastoral services during the year.

Sarah Roberts, wife of Trustee Barry Roberts, was reimbursed £505 for mobile phone usage during the year.

Fees of £600 (2019: £433) were paid to P3 Consultants, a consultancy business of Trustee P Prothero.

A grant of £3,000 (2019: £nil) was made to Equippers Surrey of which Mr M Collard and Mr P Prothero are Trustees.

### 18 Analysis of net assets between funds

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £
Fund balances are represented by:				
Property, plant and equipment	5,566	-	5,566	-
Current assets/(liabilities)	148,059	5,710	153,769	93,902
	<u>153,625</u>	<u>5,710</u>	<u>159,335</u>	<u>93,902</u>