
CHARITY EVALUATION WORKING GROUP (CHEW)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

CHARITY EVALUATION WORKING GROUP (CHEW)

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CHARITY EVALUATION WORKING GROUP (CHEW)

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

Trustees	Stephen Miller, Chair (until 17 March 2021) (appointed 1 July 2019) Karen Scanlon, Secretary (appointed 1 July 2019) Archibald Hamsfield Roderick Graham, Treasurer (appointed 1 July 2019) Lucy Gleave (appointed 1 July 2019) Donna Buxton (appointed 1 July 2019, resigned 22 April 2022) Dr Jami Louise Dixon, Co-Chair (from 17 March 2021) (appointed 1 July 2019) Vinal Khushal Karania (appointed 1 July 2019) Lucy Charlotte Holmes (appointed 1 July 2019, resigned 17 March 2021) David Robert Salisbury, Co-Chair (from 17 March 2021) (appointed 11 March 2020) Charlotte Fielder (appointed 11 March 2020)
Charity registered number	1184808
Principal office	43 Laurel Apartments Townsend Street London SE17 1HG
Bankers	Santander UK Plc Bridle Road Bootle Merseyside L30 4GB

CHARITY EVALUATION WORKING GROUP (CHEW)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2021

The Trustees present their annual report together with the financial statements of the Charity Evaluation Working Group (ChEW) for the 1 September 2020 to 31 August 2021.

Charities make the world a better place. But they are not always able to evidence this. They need better access to the latest knowledge, the right support and to peers already measuring impact. Solving this problem will improve evaluation in the sector. It will help inform better decision-making. But most importantly, it will help charities deliver on their potential.

The Charity Evaluation Working Group (ChEW) is here to help. We are a network for those interested in measuring the impact of the third sector. Some of us are trained researchers. Some of us are learning on the job. But we all share our knowledge, ideas and experience with each other.

Objectives and activities

a. Policies and objectives

The Charity Evaluation Working Group (ChEW) is a practitioner-led network designed for those working in impact measurement and evaluation in the third sector to share knowledge, ideas and experience and to network.

Our vision is for a world where the value of quality evaluation and evidence is recognized and used to create meaningful social change.

Our mission is to maximize the impact of charities and voluntary organisations by empowering a community of evaluators and decision makers.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

We originally began in 2011 as an informal group of likeminded people who wanted to learn from each other over a coffee. From that first meeting of six people, ChEW has grown to over 100 organisational members, ranging from the largest to the smallest charities in the UK. As a result of this, we formally constituted as a CIO in August 2019.

Membership remains free for charities with an annual turnover of below £1m, and only a modest fee towards costs for larger charities.

We are guided by our core values in everything we do. These are:

We listen

c. Activities undertaken to achieve objectives

In order to achieve the Charity's objectives, we deliver the following activities:

d. Main activities undertaken to further the Charity's purposes for the public benefit

The above noted activities help us deliver on our charitable purposes, which are:

CHARITY EVALUATION WORKING GROUP (CHEW)

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

Achievements and performance

a. Main achievements of the Charity

- During the year, we delivered 6 events to 271 people.

b. Review of activities

Our latest feedback from recent events have found that members who attended refreshed or learnt new information and found this that this information will help them. We asked them to what extent they agreed with a range of statements. We found that a significant proportion 'agreed' or 'strongly agreed' with the following:

- ChEW membership has helped improve my knowledge of technical skills to deliver and manage evaluations. (Technical skills can include things such as qualitative research methods; quantitative research methods; economic evaluation methods; commissioning & project managing high quality independent evaluations) (47% agreed or strongly agreed)
- ChEW membership has helped improve my skills to engage, persuade and inform people about evaluation. (Skills can include things such as engaging people in the importance of evaluation; persuading people to design evaluations from the start of a project; persuading people to use the most appropriate methods; communicating findings accurately) (48%)
- ChEW membership provided me the opportunity to learn from members and/or share my knowledge with members (57%)
- ChEW membership has provided me a confidential space to discuss challenges facing me as an evaluation practitioner (34%)
- We also asked members if they would recommend CHEW, rating their answer on a scale of 0 to 10, as per the Net Promoter Score methodology – 83% of members answered with a score of 8 or above, saying they would recommend CHEW.

Financial review

a. Going concern

After making appropriate enquiries, 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. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The trustees have examined the level of free reserves required by the charity in order to sustain its operations. They consider that such reserves should cover at least two months unrestricted expenditure. This will provide sufficient funds to continue pursuing its activities and meet administration costs should there be a period of reduce income. The Trustees continue to review this policy on a regular basis to ensure the adequacy of this fund.

CHARITY EVALUATION WORKING GROUP (CHEW)

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

c. Principal funding

The Charity is primarily funded by membership subscriptions and grants received.

The Trustees wish to express their sincere appreciation to all its members for their subscriptions and to the National Lottery Community Fund (NLCF) for the grant received from them in support to the work of the Charity.

d. Financial outcomes

In the period ended 31 August 2021, the incoming resources was £5,440.

The resources expended in the period was £24,214..

The excess of expenditure over income for the period was £18,774 with the balance of funds brought forward being £34,560 and the carried forward fund balance as at 31st August 2021 being £15,786..

Structure, governance and management

a. Constitution

Charity Evaluation Working Group (ChEW) is a Charitable Incorporated Organisation (CIO) registered charity, number 1184808, and is constituted under a CIO Foundation Model Constitution.

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 CIO Foundation Model Constitution.

CHARITY EVALUATION WORKING GROUP (CHEW)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 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 CIO Foundation Model Constitution. 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 on 30 June 2022 and signed on their behalf by:



David Robert Salisbury
(Trustee and Co-chair)

CHARITY EVALUATION WORKING GROUP (CHEW)

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

Independent examiner's report to the Trustees of Charity Evaluation Working Group (ChEW) ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 August 2021.

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 all 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 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 in 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

CHARITY EVALUATION WORKING GROUP (CHEW)

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

Signed:



Dated: 30 June 2022

Mark Jackson BA FCA

for and on behalf of
Jacksons
Accountants and Statutory Auditors
Albion House
Albion Street
Hull, HU1 3TE

CHARITY EVALUATION WORKING GROUP (CHEW)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2021

	Note	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Income from:					
Donations and legacies	3	-	-	-	46,970
Charitable activities	4	-	5,440	5,440	11,050
Total income		-	5,440	5,440	58,020
Expenditure on:					
Charitable activities	5	23,119	1,095	24,214	23,460
Total expenditure		23,119	1,095	24,214	23,460
Net movement in funds		(23,119)	4,345	(18,774)	34,560
Reconciliation of funds:					
Total funds brought forward		26,300	8,260	34,560	-
Net movement in funds		(23,119)	4,345	(18,774)	34,560
Total funds carried forward		3,181	12,605	15,786	34,560

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

The notes on pages 10 to 19 form part of these financial statements.

CHARITY EVALUATION WORKING GROUP (CHEW)

BALANCE SHEET AS AT 31 AUGUST 2021

	Note	2021 £	2020 £
Current assets			
Cash at bank and in hand		19,086	36,160
		<u>19,086</u>	<u>36,160</u>
Creditors: amounts falling due within one year	9	(3,300)	(1,600)
Net current assets		<u>15,786</u>	<u>34,560</u>
Total assets less current liabilities		<u>15,786</u>	<u>34,560</u>
Net assets excluding pension asset		<u>15,786</u>	<u>34,560</u>
Total net assets		<u><u>15,786</u></u>	<u><u>34,560</u></u>
Charity funds			
Restricted funds	11	3,181	26,300
Unrestricted funds	11	12,605	8,260
Total funds		<u><u>15,786</u></u>	<u><u>34,560</u></u>

The financial statements were approved and authorised for issue by the Trustees on 30 June 2022 and signed on their behalf by:

Archibald Hamsfield Roderick Graham
(Trustee and Treasurer)

The notes on pages 10 to 19 form part of these financial statements.

CHARITY EVALUATION WORKING GROUP (CHEW)

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

1. General information

Charity Evaluation Working Group (ChEW), a charitable incorporated organisation, was registered as a charity with The Charity Commission for England and Wales on 7th August 2019 registered number 1184808. It is governed by a CIO Foundation Model Constitution and operates in accordance with this constitution.

The Charity's principal office address is 43 Laurel Apartments, Townsend Street, London, SE17 1HG.

The financial statements are presented in Great British Pound (£) which is the Charity's functional and presentation currency.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

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 Charities SORP (FRS 102) published 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.

Charity Evaluation Working Group (ChEW) 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.

2.2 Going concern

The charity had a deficit for the year of £18,774 resulting from expenditure incurred during the year for which grant was received and recognised as income in the prior year.

Taking reasonable actions to diversify its income generating activities and having assessed the current and projected cash flow positions of the charity, the trustees are of the opinion that the charity will continue its activities for the foreseeable future as a going concern and have prepared these financial statements using the going concern basis.

2.3 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.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

CHARITY EVALUATION WORKING GROUP (CHEW)

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

2. Accounting policies (continued)

2.4 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.

All expenditure is inclusive of irrecoverable VAT.

2.5 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.

2.6 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.

2.7 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.

CHARITY EVALUATION WORKING GROUP (CHEW)

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

2. Accounting policies (continued)

2.8 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.

3. Income from donations and legacies

	Restricted funds 2021 £	Total funds 2021 £
Grants	-	-

	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Grants	46,970	46,970

4. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £
Income from charitable activities	5,440	5,440

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Income from charitable activities - Charitable activities	11,050	11,050

CHARITY EVALUATION WORKING GROUP (CHEW)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

4. Income from charitable activities (continued)

5. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Charitable activities	23,119	1,095	24,214

	<i>Restricted funds 2020 £</i>	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Charitable activities	20,670	2,790	23,460

6. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
Charitable activities	1,141	23,073	24,214

	<i>Activities undertaken directly 2020 £</i>	<i>Support costs 2020 £</i>	<i>Total funds 2020 £</i>
Charitable activities	4,365	19,095	23,460

CHARITY EVALUATION WORKING GROUP (CHEW)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Charitable activities 2021 £	Total funds 2021 £
Workshop facilitators fees	1,141	1,141

	<i>Charitable activities 2020 £</i>	<i>Total funds 2020 £</i>
Venue hire	2,240	2,240
Workshop facilitators fees	2,125	2,125
	<u>4,365</u>	<u>4,365</u>

Analysis of support costs

	Charitable activities 2021 £	Total funds 2021 £
Membership and events coordinator fees	19,375	19,375
ICT software, consumables and subscriptions	534	534
Memberships and subscriptions	648	648
Bank and payment services charges	57	57
Bad debts	330	330
Independent examiners fees	600	600
Website costs	459	459
Impact chats and training grants	1,070	1,070
	<u>23,073</u>	<u>23,073</u>

CHARITY EVALUATION WORKING GROUP (CHEW)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

6. Analysis of expenditure by activities (continued)**Analysis of support costs (continued)**

	<i>Charitable activities 2020 £</i>	<i>Total funds 2020 £</i>
Venue hire	90	90
Communications and marketing	540	540
Membership and events coordinator fees	14,000	14,000
ICT software, consumables and subscriptions	332	332
Memberships and subscriptions	754	754
Bad debts	2,190	2,190
Independent examiners fees	600	600
Website costs	589	589
	<hr/> 19,095 <hr/>	<hr/> 19,095 <hr/>

7. Independent examiner's remuneration

	2021 £	2020 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	-	600
	<hr/>	<hr/>

8. Trustees' remuneration and expenses

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

During the year ended 31 August 2021, expenses totalling £324 were reimbursed or paid directly to 1 Trustee (2020 - £NIL to Trustee). This is for UKES conference fees.

9. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	1,000	-
Accruals and deferred income	2,300	1,600
	<hr/> 3,300 <hr/>	<hr/> 1,600 <hr/>

CHARITY EVALUATION WORKING GROUP (CHEW)

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

9. Creditors: Amounts falling due within one year (continued)

2021	2020
£	£

10. Financial instruments

2021	2020
£	£

Financial assets

Financial assets measured at fair value through income and expenditure	19,086	36,160
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Financial assets measured at fair value through income and expenditure comprise of cash and cash equivalent.

CHARITY EVALUATION WORKING GROUP (CHEW)

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

11. Statement of funds

Statement of funds - current year

	Balance at 1 September 2020 £	Income £	Expenditure £	Balance at 31 August 2021 £
Unrestricted funds				
General Funds	8,260	5,440	(1,095)	12,605
Restricted funds				
National Lottery Community Fund (NLCF)	26,300	-	(23,119)	3,181
Total of funds	34,560	5,440	(24,214)	15,786

CHARITY EVALUATION WORKING GROUP (CHEW)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

11. Statement of funds (continued)

Statement of funds - prior year

	<i>Income</i>	<i>Expenditure</i>	<i>Balance at</i>
	<i>£</i>	<i>£</i>	<i>31 August</i>
			<i>2020</i>
			<i>£</i>
Unrestricted funds			
General Funds	11,050	(2,790)	8,260
	<u> </u>	<u> </u>	<u> </u>
Restricted funds			
National Lottery Community Fund (NLCF)	46,970	(20,670)	26,300
	<u> </u>	<u> </u>	<u> </u>
Total of funds	<u>58,020</u>	<u>(23,460)</u>	<u>34,560</u>

12. Summary of funds

Summary of funds - current year

	Balance at 1 September 2020 £	Income £	Expenditure £	Balance at 31 August 2021 £
General funds	8,260	5,440	(1,095)	12,605
Restricted funds	26,300	-	(23,119)	3,181
	<u>34,560</u>	<u>5,440</u>	<u>(24,214)</u>	<u>15,786</u>

Summary of funds - prior year

	<i>Income</i>	<i>Expenditure</i>	<i>Balance at</i>
	<i>£</i>	<i>£</i>	<i>31 August</i>
			<i>2020</i>
			<i>£</i>
General funds	11,050	(2,790)	8,260
Restricted funds	46,970	(20,670)	26,300
	<u>58,020</u>	<u>(23,460)</u>	<u>34,560</u>

CHARITY EVALUATION WORKING GROUP (CHEW)

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

13. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Current assets	3,181	15,905	19,086
Creditors due within one year	-	(3,300)	(3,300)
Total	3,181	12,605	15,786