

CISV GREAT BRITAIN
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

CISV GREAT BRITAIN

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs J Stephenson

Mr M Webster

Mrs K Woolard

Mr NI Ritchie

Mr B Uttley

Mrs C James

(Appointed 4 September
2021)

Mrs S Jordaan

(Appointed 4 September
2021)

Charity number

1189691

Principal address

30 Coldfall Avenue

London

N10 1HS

Independent examiner

Robson Laidler Accountants Limited

Fernwood House

Fernwood Road

Jesmond

Newcastle upon Tyne

NE2 1TJ

CISV GREAT BRITAIN

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CISV GREAT BRITAIN

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their annual report and financial statements for the year ended 31 December 2021.

The trustees have adopted the provisions of 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).

CISV Great Britain registered as a Charitable Incorporated Organisation on 28 May 2020, registered Charity number 1189691. All assets totalling £260,452 were donated from CISV Great Britain (unincorporated charity - number 313894) on 17 May 2021.

CISV Great Britain was formally constituted over sixty years ago to support the goals of CISV International Ltd (formerly known as Children's International Summer Villages International Association) and to facilitate participation in CISV's educational programmes.

CISV Great Britain acts as the coordinating body for the seven Branches of the association, through which the programmes of CISV International are promoted and organised. Coordination is undertaken by the National Council of the Association, consisting of Officers and Branch Representatives to the Council, together with representatives of the National Junior Branch Forum.

Objectives and activities

CISV's purpose is to prepare individuals to become active and contributing members of a peaceful society. CISV endeavours to stimulate the lifelong development of amicable relationships, effective communication skills, cooperative abilities and appropriate leadership towards a fair and just world.

CISV volunteer programmes and activities are planned to promote personal, cultural, intercultural and international learning. This enables individuals to develop awareness of and positive attitudes towards others, and the skills and knowledge to live, work and play with them, irrespective of cultural background. Through participation, individuals come to better understand themselves and their own culture as well as others and their cultures.

CISV offers opportunities to interested children, young people, adults and families to explore relevant themes through independent, short term, non-formal, educational activities organised in international, national and local settings. These may be residential or non-residential settings and are offered to qualified participants irrespective of gender, race, religion, ethnicity, political affiliation, socio-economic background, or distinction of any other kind.

Public benefit

With regard to the public benefit requirement of the Charities Act 2006 CISV Great Britain's activities are open to all. Invitations are circulated widely and there are no restrictions on who may apply or an applicant's ability to pay fees. The Trustees are aware of and have had regard to the Charity Commission's public benefit guidance.

CISV GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and performance

CISV Great Britain coordinates the hosting of CISV Villages and other international programmes within Great Britain and the allocation of invitations to programmes hosted elsewhere. Requests and invitations for the other programmes of CISV International, i.e. Step Up, Seminar Camp, Youth Meetings are organised through the National Association. National Leadership Training is also organised on an annual basis and the National Junior Representatives liaise with Branch Representatives regarding training and educational activities for Junior Branch members.

CISV Great Britain has active Branches in North East England, Leeds & West Yorkshire, Manchester & the North West, Sheffield, Hull & East Riding, Cheltenham, and London. Correspondence from CISV International and from other National Associations is normally received by the Secretary by email, then forwarded to the relevant national coordinator or participating Branch, as appropriate.

Branch Representatives met as Great Britain Council on several occasions during 2021 to facilitate programme planning and the allocation of invitations, and to consider policies and development within both the national association and CISV International. Meetings were held virtually for most of the year due to COVID-19 however in September 2021 the AGM was held in person in Newcastle with online streaming for those who could not make it.

CISV programmes and activities in CISV Great Britain are coordinated and organised by volunteers. These volunteers receive no remuneration and normally pay their own travel expenses, within the country. The time given can amount to several hours per week for those in administrative / fund raising roles. Host staff and leaders, similarly, give a considerable amount of time to plan, prepare and participate in residential programmes of up to 28 days during holiday periods.

International Programmes and Activities

There was no CISV GB participation in international programmes in 2021 due to the COVID-19 pandemic.

National and Branch Activities

The new charity operating under CISV Great Britain (charity number -1189691) took over full operations of CISV GB on the 17th of May.

Each Branch of CISV Great Britain organises its own programme of events for Junior Branch members (11-18 years) and their families. Each Branch also organises selection, preparation and training meetings for participants and leaders, including weekend 'mini camps', as well as a variety of social and fund raising activities to support the CISV programmes, many of these activities had to take place in modified forms due to the COVID-19 pandemic although as restrictions eased towards the end of the year some in person meet ups took place.

We successfully ran three week long national camps this year, which allowed for the participants to be able to experience CISV despite the restrictions of COVID-19. These programmes were run within the national Covid guidelines but allowed for CISV's educational goals to be met on a local level. The camps were aimed at different age groups focusing on different goals of CISV including inspiring leadership skills.

Cheltenham

There was no activity in this branch during 2021.

CISV GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Hull and East Riding

Junior branch continued with monthly online meetings to allow the children to keep in touch through COVID, the committee also continued to meet online to keep the branch momentum going. Children and leaders were successfully recruited for a village, step up and YM to send to international programmes before the update that these programmes would be cancelled. COVID brought challenges for the branch in terms of retention and recruiting new leaders and participants due to the restrictions on meeting in place in the UK. There was also a plan to host a camp this year however cancellation of international programmes meant that this did not go ahead and the booking will be passed onto next year. We sent participants to all three of the national camps which were hosted over the summer allowing the young people to experience CISV on a local level.

Leeds and West Yorkshire

As with other branches, plans to host a youth meeting and to send internationally were put on hold due to the cancellation of all international CISV camps in the summer of 2021. We did however manage to send participants to all three of the summer camps which were hosted nationally this year. Junior branch continued with online meetings every month joined with the Hull and Manchester branches, allowing the children to run some CISV activities and to keep in touch with their friends. The new committee allowed longstanding members to stand down, including successful recruitment from outside the organisation. A successful branch manual was produced by the committee to help the new members joining and has been shared with other branches, it is functioning as a live document and we have had positive feedback on it.

London

The chapter continued to run family events online to keep children engaged, these included movie nights and working with a like minded organisation (LMO) to run an activity on the environment working with children based in the Maldives. There have also been successful virtual minicamps hosted with new children attending and there are plans to host more of these into 2021. We managed to fill all delegations before hearing all international camps have now been cancelled. We were able to give some of the children the chance to experience a national camp as we filled delegations to all three of the national camps hosted this summer - including giving some of our staff and leaders the chance to be involved. Difficulty in recruiting leaders and staff meant that the planned hosting of a seminar had to be cancelled due to lack of a staff team, this will be rearranged to 2022 following the decision made internationally to cancel all programmes. A new risk manager was recruited to the committee and the committee have continued to have meetings online during COVID.

Manchester and North West

We were still not able to meet in person, so with some of the other branches have been running monthly online junior branches to allow the children the opportunity to stay involved in CISV, this has been successfully led by our LJRs and older JBers. Like other branches we were disappointed not to be able to send children away internationally in 2021, as we had filled the spaces allocated with children keen to go away we were able to offer the opportunity to attend national camps to some of these children which was a great opportunity to keep them involved in CISV. The committee has continued to meet online when needed to keep the branch going, recruitment of new members is one of our focuses for 2021.

CISV GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

North East England

2021 has still been online based for the branch, we have run online junior branch activities and the children have positively engaged with the national events which have been run including attending the three week long camps which were hosted over the summer. We have also continued to have regular online committee meetings which has kept motivation among the committee members up. We continued to engage with our members via email and social media, this enabled us to fill all of the international camps for 2021 (before they were cancelled), we are hopeful that some of the children may be able to participate in national events if restrictions allow. We worked hard to recruit village children especially as we were not able to meet with parents face to face to discuss.

Sheffield

We successfully filled the leader and participant spaces for 2021 international programmes before the news that these were to be cancelled. We also made the decision early on to cancel our planned hosting for this year due to the uncertainty about camps going ahead and the struggle to recruit staff members and focus on sending instead. Following the cancellation of programmes we are planning on running some local events over summer to keep engagement of families up. We engaged in the national camps which were offered sending children to all of the camps offered which was good for retention of these children.

JBers held regular virtual JB meetings and welcomed some new participants to these meetings which allowed children a chance to engage. We continued our regular committee meetings to allow the committee to meet and keep in touch about updates from IO. Rather than focusing on recruitment there was a push to keep current family's involved especially following the decision to cancel international programmes, this has been done through news letters and social media predominantly.

Finances of CISV Great Britain

Collection of fees due to CISV International Ltd. is coordinated by the Treasurer of CISV Great Britain. Each Branch pays an agreed amount towards the expenses of the national association, which includes representation at BEAM and the International Junior Branch Conference (IJBC). The Association has a National Hosting Formula whereby Branches contribute towards the costs of hosting programmes in proportion to the number of delegations sent away. A contribution towards programme costs is then received in the years in which a Branch hosts. We paid a chapter levy as well as an extraordinary COVID-19 fee which was passed onto the chapters.

Administrative costs are kept low by the use of electronic communication within the National Association, subject to CISV's guidelines on electronic communication and confidentiality. A balance sheet and receipts and payments account is supplied by the Treasurer to accompany this report.

Participation in CISV International

CISV Great Britain continues to take a full part in CISV International.

Financial review

Income for the year was £301,893 (2020: £Nil), however this includes a donation of assets totalling £260,452 on 17th May 2021 upon conversion from an unincorporated charity to a Charitable Incorporated Organisation. Outgoings were £49,969 (2020: £Nil) leaving a net surplus of £251,924 (2020: £Nil).

Reserves Policy

It is the policy of the charity that free reserves (unrestricted reserves not tied up in fixed or other long term assets) should be maintained at a level equivalent to between three and six month's expenditure. 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 charity's current activities while consideration is given to ways in which additional funds may be raised.

Reserves at the year end are £252,324 (2020: £Nil), of which £67,746 (2020: £Nil) are restricted and £184,574(2020: £Nil) are designated.

The level of general reserves required should enable the continued operation of the charity for a minimum of twelve months. The goal of twelve months is desirable in all situations.

CISV GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Plans for future periods

As a global organisation CISV has been hit hard by COVID-19 and CISV International took the decision to cancel all hosting globally for 2021 due to the outbreak of the omicron virus at christmas. It is hoped 2022 brings a cautious return to sending internationally with programmes planned for the summer and easter seasons. There is hope GB will be able to both host and send to international programmes in 2022.

Conclusion

CISV is a volunteer organisation with highly committed members in both administrative and support/fundraising roles. We also depend on volunteers to organise our intercultural, educational programmes. Members see the benefits of CISV participation for young people, their growing self-awareness, self-confidence and international understanding. We seek to expand the regular membership of CISV, so that we can further develop CISV activities within Britain, extend British participation in international programmes and develop our work with like-minded organisations.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust and constitutes a Charitable Incorporated Organisation.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs J Stephenson

Mr M Webster

Mrs K Woolard

Mrs C Vincent MBE

(Resigned 4 September 2021)

Mr NI Ritchie

Mr J Meagher

(Resigned 4 September 2021)

Mr B Uttley

Mrs C James

(Appointed 4 September 2021)

Mrs S Jordaan

(Appointed 4 September 2021)

Recruitment and appointment of trustees

From time to time it is necessary for the Charity to recruit new Trustees to replace those that have either resigned during their term of office, or by way of anticipating planned retirements after the completion of a single term. When a vacancy occurs, the Board will determine the mix of skills and experience needed so as to ensure a fully functioning team of Trustees and will seek to identify individuals who appear to have the qualities and interest in what we do.

The Executive Board elected at the AGM 2021 were:

Chairman: Anna Engstad

Vice Chair: Elin Turton

Treasurer: Raphael Kantelip

Secretary: Alice Ritchie

National Association Representative: Andrew Elder

Risk Manager: James Forrester Grey

Outgoing board members: Dan Cerigo


The Trustees of CISV Great Britain meet annually, or more often, if necessary, to review the activities of the Association and provide advice when requested. Trustees during 2021 were Chris James (Manchester), Jen Stephenson (chair)(North East), Sophie Jordaan (Leeds and West Yorkshire), Ben Uttley (Sheffield), Cathy Woolard (Hull and East Riding), Nicolas Ritchie (London) and Mark Webster (Cheltenham). Outgoing trustees John Meagher (chair, Manchester) and Kathy Vincent (Leeds).

CISV GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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

10.56  .

.....
Mrs J Stephenson

Trustee

27.10.22
Date:

CISV GREAT BRITAIN

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CISV GREAT BRITAIN

I report to the trustees on my examination of the financial statements of CISV Great Britain (the charity) for the year ended 31 December 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of 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

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 ACCA, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) 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 now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with 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 financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Nick Cunningham

Nick Cunningham FCCA
Robson Laidler Accountants Limited

Fernwood House
Fernwood Road
Jesmond
Newcastle upon Tyne
NE2 1TJ

Dated: 28/10/2022

CISV GREAT BRITAIN

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
<u>Income from:</u>					
Donations and legacies	2	196,377	67,746	264,123	-
Charitable activities	3	30,511	-	30,511	-
Other trading activities	4	7,007	-	7,007	-
Investments	5	252	-	252	-
Total income		234,147	67,746	301,893	-
<u>Expenditure on:</u>					
Raising funds	6	5,737	-	5,737	-
Charitable activities	7	44,232	-	44,232	-
Total expenditure		49,969	-	49,969	-
Net income for the year/ Net movement in funds		184,178	67,746	251,924	-
Fund balances at 1 January 2021		-	-	-	-
Fund balances at 31 December 2021		184,178	67,746	251,924	-

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

All income and expenditure derive from continuing activities.

CISV GREAT BRITAIN

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Cash at bank and in hand		254,324		-	
Creditors: amounts falling due within one year	11	(2,400)		-	
Net current assets			251,924		-
Income funds					
Restricted funds	12		67,746		-
<u>Unrestricted funds</u>					
Designated funds	13	184,178		-	
			184,178		-
			251,924		-

The financial statements were approved by the Trustees on 27.10.22


 Mrs J Stephenson
 Trustee

CISV GREAT BRITAIN

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

1 Accounting policies

Charity information

CISV Great Britain is a Charitable Incorporated Organisation (charity number: 1189691). The registered office is based at 30 Coldfall Avenue, London, N10 1HS.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity 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.

Voluntary income received by way of grants, donations and gifts is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Incoming resources from other trading activities are recognised in full in the Statement of Financial Activities when receivable.

CISV GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Expenditure on raising funds comprise the costs associated with obtaining income from other trading activities.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

1.6 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.

1.7 Taxation

The charity is exempt from tax on its charitable activities.

1.8 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation arising 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.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2021 £	2021 £	2021 £	2020 £
Donations and gifts	192,706	67,746	260,452	-
Gift aid	3,671	-	3,671	-
	<u>196,377</u>	<u>67,746</u>	<u>264,123</u>	<u>-</u>
Donations and gifts				
CISV Great Britain charity	191,224	67,746	258,970	-
Other donations	1,482	-	1,482	-
	<u>192,706</u>	<u>67,746</u>	<u>260,452</u>	<u>-</u>

CISV GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

3 Charitable activities

	Charitable activities 2021 £	2020 £
Fees from participants	30,511	-

4 Other trading activities

	Unrestricted funds 2021 £	Total 2020 £
Fundraising	7,007	-

5 Investments

	Unrestricted funds 2021 £	Total 2020 £
Interest receivable	252	-

6 Raising funds

	Unrestricted funds 2021 £	Total 2020 £
<u>Fundraising and publicity</u>		
Fundraising costs	5,737	-
	5,737	-

CISV GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

7 Charitable activities

	Charitable activities 2021 £	2020 £
Travel costs for participants	4,652	-
Programme hosting fees	28,758	-
Training	66	-
Hire of halls	6,207	-
Bank charges	2,149	-
	<u>41,832</u>	<u>-</u>
Share of governance costs (see note 8)	2,400	-
	<u>44,232</u>	<u>-</u>

8 Support costs

	Support costs £	Governance costs £	2021 £
Independent examination fees	-	2,400	2,400
	<u>-</u>	<u>2,400</u>	<u>2,400</u>
Analysed between Charitable activities	-	2,400	2,400
	<u>-</u>	<u>2,400</u>	<u>2,400</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

CISV GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

11 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	2,400	-

12 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 2021 £	Incoming resources £	Balance at 31 December 2021 £
North East fund - Bursary Funding	-	67,746	67,746

North East fund - Bursary Funding

This represents monies received for the funding of bursary places for children from the North East of England.

13 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 2021	Incoming resources	Resources expended	Balance at 31 December 2021
	£	£	£	£
Great Britain, Cheltenham and Leeds fund	-	88,310	(20,048)	68,262
Sheffield fund	-	16,790	(650)	16,140
London fund	-	34,225	(10,452)	23,773
Hull fund	-	12,994	(4,291)	8,703
Manchester fund	-	20,166	(2,853)	17,313
North East fund	-	57,218	(9,682)	47,536
Junior branch fund	-	4,444	(1,993)	2,451
	-	234,147	(49,969)	184,178

CISV GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

14 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Fund balances at 31 December 2021 are represented by:				
Current assets/(liabilities)	184,178	67,746	251,924	-
	<u>184,178</u>	<u>67,746</u>	<u>251,924</u>	<u>-</u>

15 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).