

Charity registration number 1047473

JEWISH BEREAVEMENT COUNSELLING SERVICE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

JEWISH BEREAVEMENT COUNSELLING SERVICE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J A Silver Mrs B Shapiro Mr K Simons
Governing Document And Constitution	Trust Deed dated 18 May 1995, as an unincorporated association
Charity number	1047473
Charity Office	Maurice & Vivienne Wohl Campus 221 Golders Green Road London W1R 0BT
Independent examiner	Daniel Howarth FCA Carter Backer Winter LLP Chartered Accountants 66 Prescott Street London E1 8NN
Bankers	Lloyds TSB plc 10 Hanover Square London W1R 0BT

JEWISH BEREAVEMENT COUNSELLING SERVICE

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JEWISH BEREAVEMENT COUNSELLING SERVICE

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 accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Deed of Trust, 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2019).

Objectives and activities

Trustees

Mr K Simons, J A Silver and Mrs B Shapiro served throughout the year. The power to appoint new or additional trustees is vested in the trustees.

Charity Status

The Trust is registered with the Charity Commission, number 1047473.

Constitution, objects and policies

The Charitable Trust is constituted by Trust Deed and its objectives are to apply the Trust Fund and Income thereof for the protection and preservation of mental health and the relief of suffering and distress caused by bereavement in particular by: -

- a. the provision of counselling to bereaved members of the Jewish Community;
- b. the provision of training for individuals who are or wish to become bereavement counsellors;
- c. the establishment and maintenance of a resource for the provision to the Jewish Community and the public at large of advice, information, research and experience in the field of bereavement and bereavement counselling.

The trustees are responsible for the day to day administration of the charity.

In planning the activities for the year, the trustees kept in mind the Charity Commission guidance on public benefit at the trustees' meetings.

JEWISH BEREAVEMENT COUNSELLING SERVICE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

INTRODUCTION

The Jewish Bereavement Counselling Service (JBCS) offers confidential counselling to individuals, couples, children, and families in the Jewish Community who are grieving due to a death of a significant person. JBCS has a team of professionally trained volunteer Counsellors, plus a professional team of Supervisors and Trainers.

In addition to one-to-one counselling, JBCS also provides bereavement support groups –

Bereavement during Covid 19 – for people bereaved during the virus

Bereaved Parents – for people bereaved of an adult child

Stronger Together – for people (60+) who have lost a partner or spouse

Butterflies - for mums and dads (of young children) who have lost a parent

Aftershock - for young adults (18 – 30 years) who have lost a parent

Stepping Stones – for people (40 – 60 years) who have lost a partner

2020-2021 will always be remembered as some of the most difficult years. The impact of the Covid19 pandemic created extremely painful experiences and hardship for the Jewish Community, with a disproportionate number of deaths within the community. Referrals to JBCS tripled since the start of the pandemic.

The demands for counselling have put an enormous strain on our volunteer counsellors who have risen to the challenge and supported many more clients during the pandemic.

We are now working with clients who present with post trauma and complicated grief because of the pandemic.

In response to this crisis, JBCS rose to the challenge, adapting and modifying its ways and in so doing, managed to deliver both one-to-one counselling and support groups via telephone and online, and can support people Nationwide.

The Covid19 pandemic forced JBCS staff - Counsellors, Supervisors and Administrative team to adapt their ways of working. Telephone and electronic media conference calling in the form of zoom, Microsoft Teams, skype and WhatsApp became the way that counselling, support groups, meetings and training were conducted. Since providing counselling services online, JBCS has been able to work with more clients from all over the UK, and abroad.

JBCS saw the return of past counsellors to assist in the additional demand that the pandemic placed on the charity. Suzy Richman continued in her role as Project Worker until the first half of the year.

We thank A-Spire and Vlada in assisting JBCS throughout the year by setting up the Xero accounting system.

In addition to mastering Zoom, JBCS welcomed in TEAMS, Square, Amazon Smile and XERO as part of the new technologies required.

Additionally, client contact and client referrals trebled in 2021

JBCS relies solely on donations and grants, as well as its own fundraising, to deliver a professional and ongoing service. The response from both Jewish organisations, particularly various Synagogues, individuals, as well as organisations in the wider UK community, has reflected in the charity revenue, as all recognise the value of bereavement counselling at this time.

JBCS had 2 appeals during 2021 – the Pesach Appeal in April 2021 and the High Holy Day Appeal in September 2021.

The donations below included some but **not all** of the above appeal donations, whilst other donations came by way of general donations or grants.

JEWISH BEREAVEMENT COUNSELLING SERVICE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

ACHIEVEMENTS & ACTIVITIES

The following achievements and activities are listed below:

- **National Grief Awareness Campaign (NGAW21)** - National grief awareness week – is driven by the Good Grief Trust
- **Additional JBCS support group -Bereavement during Covid19** – for people bereaved during the virus, held weekly, this group is facilitated by professionally trained JBCS counsellors, and is for anyone affected by bereavement during the pandemic.
- **Additional Butterflies and Stronger Together JBCS Support group.**
- **Limmud** - JBCS had an online presence at the Limmud Conference in December.
- **Training and Development of Counsellors** - JBCS continues to provide ongoing training for its counsellors and supervisors during 2021. Training reflected current and up to date thinking regarding bereavement, including enabling all counsellors to continue to provide a confidential and professional counselling service.
- **JBCS Synagogue Talks** - JBCS have throughout the year, given talks on bereavement to synagogues and related groups.
- **JVN Heartbeat Awards** - The JBCS team of counsellors were nominated
 - **JBCS had many articles in the Jewish Press**
 - **JBCS recruited and trained 8 additional counsellors**
- **JBCS recruited three additional Supervisors**
- **Supporting Rabbis** – through supervision and talks to synagogue congregations
- **Discussions and involvement with the London Jewish Forum and the GLC** – who are instrumental in disseminating information to Local Authorities to make sure JBCS is included on relevant websites
- **Appointment of a Specialist Communicator/Fundraiser** – to help with JBCS presence on social media and other digital platforms
- **Emergency Response Initiative Consortium (ERIC)** - Collaborative work with Jami, Norwood, CST and JBCS to develop and deliver a response team in schools due to a suicide.
- **Supporting other Jewish and non-Jewish organisations** - when there has been a death i.e. Kisharon, Langdons, JAMH, JBD, Jewish Care, GPs and other medical staff and local authorities.
- **Support to the British Transport Police Fatalities Unit**
- **Collaborative work with Willesden Cemetery and JW3** - JBCS presence at the Death Café & JW3 death café for under 40s
- **Recruitment of orthodox male and female counsellors** – to be able to provide a service particularly in Stamford Hill as well as other areas
- **Marketing campaign** to all synagogues, student organisations and the Jewish community.
- **JBCS involvement at the JLC and JPR mental health meetings.**
- **Partnership discussions with Raphael and JLC**
- **Front door networking with Jewish Care**
- **Al-Khoei Foundaton's Interfaith week event on Grief and Bereavment** – JBCS involvement on how to support people who are bereaved
- **Recruitment of Ruth Plaut, Finance & General Administrator**

JEWISH BEREAVEMENT COUNSELLING SERVICE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

DONATIONS

JBCS relies solely on donations and grants, as well as its own fundraising to enable it to continue to deliver a professional service. We are very grateful for all donations, and would like to thank all of our donors for their generosity including:

January 2021	David & Ruth Lewis Family Trust	£1000
	St John's Wood Women's Guild	£1000
	Radlett Reform Synagogue	£8035.36
	Shack Charitable Trust	£500
February 2021	Finchley Synagogue (from 2020 appeal)	£5000
	Edgware & Hendon Reform Synagogue	£3484.96
	Ealing Liberal Synagogue	£700
	New North London Synagogue (Gift Aid)	£2482.32
March 2021	Jewish Leadership Council	£2500
	Shoresh Charitable Trust	£4483
April 2021	Jewish Burial Hoop Lane	£504.38
	Haber Charitable Trust	£500
	Park Lane Charitable Trust	£300
	Nexus CP Plus	£750
May 2021	Jewish Joint Burial Society	£4400
June 2021	Finchley Reform Synagogue	£150
August 2021	Postcode Society Grant	£19,950
September 2021	Rofeh Trust	£250
	Yamen Charitable Trust	£500
	Greenbaum Family	£1800
	North Finchley Synagogue	£1500
	Regent	£1000
October 2021	All Aboard	£1500
	Kol Chai Community	£185
November 2021	Holy Law S Broughton	£60.33
	Betty Messenger Foundation	£3000
December 2021	St John's Wood United Synagogue	£10,714.62
	Heller Charity	£1000

JEWISH BEREAVEMENT COUNSELLING SERVICE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Financial review

Details of the application of the charity's funds are shown in the Statement of Financial Activities on page 8 of the Financial Statements.

The charity's assets are held for the purposes of applying the Trust Fund and Income thereof for the purposes as specified in the Trust Deed dated 18 May 1995 and the Board of Trustees consider that the financial position of the charity at 31 December 2021 is satisfactory.

It is the policy of the charity to retain adequate liquid resources to meet at least 3 months running costs and would enable activities to continue in the short term should funding drop significantly. The amount of reserves at the end of the financial year amounted to £179,311 (2020: £147,548).

The trustees have examined the major strategic and operational risks which the charity faces. These are kept under review at regular Trustee meetings at which appropriate reports are presented to keep such risks to the minimum.

Structure, governance and management

The Trust was constituted by the Deed of Trust dated 18 May 1995.

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

J A Silver
Mrs B Shapiro
Mr K Simons

In accordance with the Deeds of Trust and Amendment the Trustees may appoint new and additional Trustees and re-appoint Trustees by a resolution of the Trustees passed at a Trustees' meeting. There shall be at least three but no more than nine Trustees. The Trustees are required to retire by rotation every three years and may only hold office for a maximum continuous term of nine years.

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

Mr K Simons

Dated: 21 October 2022

JEWISH BEREAVEMENT COUNSELLING SERVICE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF JEWISH BEREAVEMENT COUNSELLING SERVICE

I report to the trustees on my examination of the financial statements of Jewish Bereavement Counselling Service (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

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; 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.

Daniel Howarth (Independent Examiner)

For and on behalf of
Carter Backer Winter LLP

66 Prescott Street
London
E1 8NN

Dated: 21 October 2022

JEWISH BEREAVEMENT COUNSELLING SERVICE

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 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
<u>Income from:</u>							
Donations and legacies	2	152,234	-	152,234	149,716	20,478	170,194
Investments	3	151	-	151	369	-	369
Total income		<u>152,385</u>	<u>-</u>	<u>152,385</u>	<u>150,085</u>	<u>20,478</u>	<u>170,563</u>
<u>Expenditure on:</u>							
Charitable activities	4	125,422	-	125,422	110,439	-	110,439
Net income for the year/ Net movement in funds		26,963	-	26,963	39,646	20,478	60,124
Fund balances at 1 January 2021		116,870	30,678	147,548	77,224	10,200	87,424
Fund balances at 31 December 2021		<u>143,833</u>	<u>30,678</u>	<u>174,511</u>	<u>116,870</u>	<u>30,678</u>	<u>147,548</u>

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

All income and expenditure derive from continuing activities.

JEWISH BEREAVEMENT COUNSELLING SERVICE

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	7		5,882		4,945
Current assets					
Debtors	8	840		-	
Cash at bank and in hand		176,283		142,603	
		<u>177,123</u>		<u>142,603</u>	
Creditors: amounts falling due within one year	9	<u>(8,494)</u>		<u>-</u>	
Net current assets			168,629		142,603
Total assets less current liabilities			<u>174,511</u>		<u>147,548</u>
Income funds					
Restricted funds			30,678		30,678
Unrestricted funds			143,833		116,870
			<u>174,511</u>		<u>147,548</u>

The financial statements were approved by the Trustees on 20 October 2022

Mr K Simons
Trustee

JEWISH BEREAVEMENT COUNSELLING SERVICE

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

1 Accounting policies

Charity information

Jewish Bereavement Counselling Service is a charity located in Golders Green. The registered office is c/o Maurice & Vivienne Wohi Campus, 221 Golders Green Road, London, NW11 9DQ

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Deed of Trust, 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 (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 applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

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.

Cash donations are recognised on receipt. Other donations are recognised once the charity 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 charity 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.

JEWISH BEREAVEMENT COUNSELLING SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.5 Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.6 Tangible fixed assets

Tangible fixed assets 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 bases:

Plant and equipment	25%
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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 the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity 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 charity 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 charity's balance sheet when the charity 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 debtors 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.

JEWISH BEREAVEMENT COUNSELLING SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors 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 creditors 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 creditors 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 charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2021	2020	2020	2020
	£	£	£	£
Donations and gifts	152,234	149,716	20,478	170,194

3 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	151	369

JEWISH BEREAVEMENT COUNSELLING SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

4 Charitable activities

	Charitable Expenditure 2021 £	Total 2021 £	Charitable Expenditure 2020 £
Staff costs	74,519	74,519	64,792
Depreciation and impairment	2,073	2,073	427
Postage	-	-	527
Room hire	133	133	115
Training / Seminar	1,242	1,242	894
PPS	3,916	3,916	4,985
Catering	86	86	258
Mobile TC	549	549	462
Supervisor payments	9,420	9,420	8,500
Travel	66	66	180
Insurance	247	247	247
BACP annual membership	260	260	450
Other inc gifts	348	348	3,278
Just giving	216	216	216
Marketing / Fundraising	16,564	16,564	25,108
Accounting	6,313	6,313	-
Consulting	4,671	4,671	-
Independent examiner fee	4,800	4,800	-
	<u>125,423</u>	<u>125,422</u>	<u>110,439</u>
	<u>125,423</u>	<u>125,422</u>	<u>110,439</u>

5 Trustees

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

6 Employees

	2021 Number	2020 Number
Administration	<u>2</u>	<u>2</u>

JEWISH BEREAVEMENT COUNSELLING SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

6 Employees	(Continued)	
Employment costs	2021	2020
	£	£
Wages and salaries	62,110	64,792
Social security costs	4,897	-
Other pension costs	7,512	-
	<u>74,519</u>	<u>64,792</u>
	<u><u>74,519</u></u>	<u><u>64,792</u></u>

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

7 Tangible fixed assets	Plant and equipment
	£
Cost	
At 1 January 2021	6,049
Additions	3,010
	<u>9,059</u>
At 31 December 2021	9,059
Depreciation and impairment	
At 1 January 2021	1,104
Depreciation charged in the year	2,073
	<u>3,177</u>
At 31 December 2021	3,177
Carrying amount	
At 31 December 2021	<u>5,882</u>
At 31 December 2020	<u><u>4,945</u></u>

8 Debtors	2021	2020
	£	£
Amounts falling due within one year:		
Trade debtors	840	-
	<u>840</u>	<u>-</u>

9 Creditors: amounts falling due within one year	2021	2020
	£	£
Trade creditors	3,694	-
Accruals and deferred income	4,800	-
	<u>8,494</u>	<u>-</u>
	<u><u>8,494</u></u>	<u><u>-</u></u>

JEWISH BEREAVEMENT COUNSELLING SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

10 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 December 2021 are represented by:						
Tangible assets	5,882	-	5,882	4,945	-	4,945
Current assets/(liabilities)	168,629	-	168,629	142,603	-	142,603
	<u>174,511</u>	<u>-</u>	<u>174,511</u>	<u>147,548</u>	<u>-</u>	<u>147,548</u>

11 Related party transactions

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