

**TONBRIDGE DISTRICT SCOUTS**  
**DISTRICT EXECUTIVE COMMITTEES' REPORT AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
*FOR THE YEAR ENDED*  
**31 DECEMBER 2020**

# TONBRIDGE & DISTRICT SCOUT COUNCIL

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## TONBRIDGE & DISTRICT SCOUT COUNCIL

### REFERENCE AND ADMINISTRATIVE INFORMATION

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<b>District Executive Committee</b>	Phillip Jesson – District Chair Martin Thomson- District Commissioner Katie Pulley - District Secretary Gareth Williams- District Treasurer (appointed 1 January 2021) Nuala Barton (resigned 30 January 2021) Tom Chivers Sheila Cole Sue Yeomans Amy Childs- Youth Commissioner Harry Patient- Youth Commissioner
<b>Co-opted Committee members</b>	Bev Atkins Peter Spink
<b>Registered charity number</b>	303461
<b>Scout Association Registration number</b>	12721
<b>Principal office</b>	25 Framley Road Tonbridge TN10 4HS
<b>Independent examiner</b>	A S Healey FCA CTA DChA Lindeyer Francis Ferguson Limited Chartered Accountants North House 198 High Street Tonbridge Kent TN9 1BE
<b>Principal bankers</b>	NatWest Bank plc 130 High Street Tonbridge Kent TN9 1DE  CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling ME19 4TA

## **TONBRIDGE & DISTRICT SCOUT COUNCIL**

### **DISTRICT EXECUTIVE COMMITTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020**

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The District Executive Committee present their report and the unaudited financial statements of the Tonbridge and District Scout Council for the year ended 31 December 2020. The information on page 1 forms part of this report.

The District Executive Committee confirm that the report and financial statements of the charity comply with the current statutory requirements, the requirements of the governing document, and 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) (Charities SORP (FRS 102)).

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

The Tonbridge & District Scout Council's governing documents are those of the Scout Association. The Scout Association is incorporated by Royal Charter and is governed by the Scout Association's Policy, Organisation and Rules. Tonbridge & District Scout Council registered as a charity on 17 September 1963.

New District Executive Committee members are recruited through the District website and through the wider scout network. Proposed new members are then appointed at the following District AGM.

#### **Objectives and activities**

##### ***Objectives***

The objective of the charity is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities.

In setting the objectives and activities the District Executive Committee have had due regard to the guidance issued by the Charity Commission on public benefit when reviewing the charity's objectives and planning for the future.

##### ***Activities***

In order to achieve these aims, the District provides support both intellectually and financially, to facilitate Scouting throughout the 11 groups and 6 Explorer Units around the Tonbridge District. The charity also coordinates District, County and Nationwide events for the benefit of members.

#### **Achievements and performance**

Total membership of the District at the end of the year was 938, which represents a significant drop on the previous year. This decrease is largely due to the Covid-19 pandemic which continues to restrict Scouting in many areas today.

The year began with the Chief Scout Silver award presentations in January for the Cub Scout section when a total of 26 Cubs attended the climbing and presentation evening held at the local Clip 'n' Climb centre.

Unfortunately, due to bad weather and severe flooding, our annual Operation Founder & Exploit event at the beginning of March was postponed and then later cancelled due to the introduction of national restrictions.

In March we ran a Leaders' Ball at the Warwick Place Hotel in Tunbridge Wells. Leaders and their partners attended the 3 course meal event followed by some bingo and dancing! Nearly 100 leaders were in attendance for the occasion which was our final event before heading into a national lockdown.

The 'lockdown' moved Scouting into a new setting, Virtual Scouting was introduced into the District with many sections moving their regular weekly meetings online. This was a difficult time for many leaders, youth members and their families but despite the challenges, the leaders across the District stepped up and produced an astonishing number of Zoom (Video Meeting) and standalone resources.

## **TONBRIDGE & DISTRICT SCOUT COUNCIL**

### **DISTRICT EXECUTIVE COMMITTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020**

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Another event missing from this year's diary was our annual St George's Day parade. This event, usually watched by thousands of people from the local community, had to be put on hold. The District however took to social media to bring people together online to renew their promises. Members from all sections from around the District recorded themselves renewing their promises which was compiled into our promise video.

May brought another locked down event in the form of our first Camp at home event. The District joined with the rest of the County in a MAYhem camp. The brief was simple; camp can be anywhere in your house or garden, in a tent, in a shelter or in a den you've built. It could be anywhere and anything as long as it's safe and was not your bed! Members, siblings and parents took on the challenge and joined in with the many online activities of the weekend.

The summer allowed a break from the lockdown and saw the return to some face-to-face Scouting. This allowed our DofE teams to get out and complete their practice expeditions that they had been planning for months. Unfortunately the intrepid explorers had to return home in the evenings but they still got to show the assessors their navigation, cooking and team skills!

Remembrance services around the District took on a much more personal approach this year, as Groups planned their own acts of remembrance rather than attend the usual larger public services. Many of our groups and the District itself laid wreaths at their location memorial grounds at various times over the weekend.

Cart Wood saw a huge increase in use this year, with outdoor Scouting being promoted after months of being trapped indoors. The Cart Wood management team took on a number of projects over the year including building a purpose built Tomahawk range, introduction of an orienteering course and planting over 800 more trees. Cart Wood was also announced the winner of the Community Woodland of the Year award!

A huge thank you to all Leaders, adult supporters, District Executive Committee and members of Scout Active Support and of course all the parents for their dedication to providing Scouting in what has been an unprecedented year.

#### **Financial review**

The accounts show a surplus for the year to 31 December 2020 of £245 (2019: deficit of £6,390). Income in the year was £31,513 (2019: £94,350) and expenditure in the year was £31,268 (2019: £100,740). In the prior year income and expenditure was higher as funds were received and paid for the World Jamboree which took place in that year. There have also been considerably less activities during 2020 due to the result of the COVID-19 pandemic.

#### **Reserves**

The Executive Committee aim to hold reserves of £10,000 which represents two years of core costs of circa £5,000 per annum. At the balance sheet date, free unrestricted reserves (defined as unrestricted funds excluding tangible fixed assets and designated funds) amounted to £40,061 (2019: £36,670).

The charity had designated funds at the year end of £15,241 (2019: £16,518) and this represents the bank and cash balances held by Explorer Units. The District has overall responsibility for the finance of the Explorer Scout Units, however the District Executive Committee are not involved in the day to day running of the Units and therefore the bank balances are not available for general use by the District.

At the year end the charity had restricted funds of £60,352 (2019: £60,307) which represents the balance of the Rodney Stone Legacy. This fund is restricted to support scouting in Tonbridge with special emphasis on technology, air activities and training.

#### **Going Concern Statement**

The trustees of the Tonbridge & District Scout Council are satisfied that the charity is a 'going concern' as at the 31st December 2020. Notwithstanding the significant uncertainties that have emerged during 2020 the trustees

## **TONBRIDGE & DISTRICT SCOUT COUNCIL**

### **DISTRICT EXECUTIVE COMMITTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020**

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remain confident that the charity still has sufficient finance and a prudent reserves policy that will enable it to 'see out' the challenges for the foreseeable future.

The Trustees will be taking a cautious approach in these current challenging times to ensure that any spending of excess reserves is rigorously controlled in order to ensure that the District's objectives for Scouting are maintained.

#### **District Executive Committees' responsibilities**

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

Charity law requires the District Executive Committee to prepare financial statements for each financial year. Under that law the District Executive Committee must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its surplus or deficit for the period. In preparing these financial statements, the District Executive Committee are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The District Executive Committee 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. 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.

This report was approved by the District Executive Committee on 15 March 2022 and signed on its behalf by:

Phillip Jesson  
**Chair**

**TONBRIDGE & DISTRICT SCOUT COUNCIL**

**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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I report to the District Executive Committee on my examination of the accounts of the Tonbridge District Scout Council ('the charity') for the year ended 31 December 2020.

**Responsibilities and basis of report**

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

I report in respect of my examination of your charity's accounts as carried out under section 145 of the 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 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material 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 Act; or
2. the accounts do not accord with those records.

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.



**A S Healey FCA CTA DChA**

**Lindeyer Francis Ferguson Limited**

Chartered Accountants

North House, 198 High Street

Tonbridge

Kent TN9 1BE

Dated: 21 March 2022

TONBRIDGE DISTRICT SCOUT COUNCIL

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

	Note	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total funds £	2019 Total funds £ <i>Restated</i>
<b>Income from:</b>					
Donations and grants	3	12,910	-	12,910	8,918
Charitable activities	4	3,830	-	3,830	57,010
Other trading activities	5	14,667	-	14,667	28,346
Other income		61	-	61	-
Investment	6	-	45	45	76
Total income		31,468	45	31,513	94,350
<b>Expenditure on:</b>					
Raising funds	7	6,556	-	6,556	10,575
Charitable activities	8	24,712	-	24,712	90,165
Total expenditure		31,268	-	31,268	100,740
<b>Net income/(expenditure) and net movement in funds</b>		200	45	245	( 6,390)
<b>Reconciliation of funds:</b>					
Total funds brought forward:					
As originally stated		110,090	60,307	170,397	179,921
Prior period restatement	2.8	17,813	-	17,813	14,679
As restated		127,903	60,307	188,210	194,600
Total funds carried forward	16	128,103	60,352	188,455	188,210

TONBRIDGE DISTRICT SCOUT COUNCIL

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2020**

	Note	£	2020 £	£	2019 £
					<i>Restated</i>
<b>Fixed assets</b>					
Tangible assets	12		72,801		74,715
<b>Current assets</b>					
Stock	13	11,094		10,090	
Debtors and prepayments	14	9,230		6,398	
Cash at bank and in hand		103,810		104,427	
			<u>124,134</u>	<u>120,915</u>	
<b>Current liabilities</b>					
Creditors: amounts falling due within one year	15	( 8,480)		( 7,420)	
				<u>( 7,420)</u>	
<b>Net current assets</b>			115,654		113,495
				<u>115,654</u>	
<b>Total net assets</b>			<u>188,455</u>		<u>188,210</u>
<b>The funds of the charity</b>	16				
Unrestricted funds			128,103		127,903
Restricted funds			60,352		60,307
			<u>188,455</u>		<u>188,210</u>

Approved by the board of trustees on 15 March 2022 and signed on its behalf by:

**Phillip Jesson**  
Trustee

## TONBRIDGE DISTRICT SCOUT COUNCIL

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

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#### 1 STATUS

Tonbridge District Scout Council is incorporated by Royal Charter and is a registered charity, number 303461. The principal office is 25 Framley Road, Tonbridge, TN10 4HS.

#### 2 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

##### 2.1 Basis of preparation

The financial statements have been prepared in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Tonbridge District Scout Council 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 note(s).

There are no material uncertainties about the charity's ability to continue, and so the going concern basis of accounting has been adopted.

The financial statements are presented in pounds sterling and rounded to the nearest pound.

##### 2.2 Income

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing, unless the grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds. Membership income is recognised over the period to which it relates, and the capitation payment to County is deducted. It is recognised as voluntary income as does not relate to receipts for goods and services.

Income from trading activities includes fundraising income, scout shop sales and rental income. Fundraising income is recognised in the period it relates Scout shop sales and are recognised in the period in which they are earned. Income from rent is recognised over the period to which it relates.

Income from charitable activities comprises income from activities and events and is recognised in the period in which the event occurred. Income received in advance for future events is deferred.

Investment income is recognised when receivable. The charity is not VAT-registered.

##### 2.3 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably.

## TONBRIDGE DISTRICT SCOUT COUNCIL

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

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#### 2 ACCOUNTING POLICIES continued

##### 2.3 Expenditure continued

Expenditure has been classified under headings that aggregate all costs related to the category and includes irrecoverable VAT.

Direct costs are those costs which are directly attributable to the charity's activities. Support costs are those costs relating to functions which assist the work of the charity but do not directly relate to its activity.

##### 2.4 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are funds set aside by the trustees for specific purposes.

Restricted funds can only be used for the particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

##### 2.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated realisable value of each asset over its expected useful life, as follows:

Freehold land	Not depreciated
Freehold property	2% straight line
Equipment	25% net book value

##### 2.6 Stock

Stock is valued at the lower of cost and estimated net realisable value.

##### 2.7 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as short-term basic financial instruments. Short-term basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

##### 2.8 Prior Period restatement

The accounts of Wier View Hall had previously been excluded from the District accounts, but are under the control of the District and should therefore be included. The effect on the prior period result was to increase income from charitable activities by £2,880, increase income from other trading activities by £13,703 and increase expenditure on raising funds by £13,449. In 2019 general reserves brought forward increased by £14,679.

**TONBRIDGE DISTRICT SCOUT COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

<b>3 DONATIONS AND GRANTS</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Membership subscriptions		
Capitation income	38,019	
Less payable to County	( 35,397)	
	<u>2,622</u>	1,819
Other subscriptions from Active Support and Explorer Units	( 1,069)	6,599
Donations and grants	11,357	500
	<u>12,910</u>	<u>8,918</u>
	<u><u>12,910</u></u>	<u><u>8,918</u></u>
<b>4 INCOME FROM CHARITABLE ACTIVITIES</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Explorer Units	1,517	21,020
World Jamboree 2019	-	26,464
Duke of Edinburgh	913	3,555
Beaver and Cub outings	-	2,026
Active Support	-	40
Sports Evening	-	636
Operation Founder	120	389
Online Scout Manager	560	-
Hire of Weir View Hall	720	2,880
	<u>3,830</u>	<u>57,010</u>
	<u><u>3,830</u></u>	<u><u>57,010</u></u>
<b>5 INCOME FROM OTHER TRADING ACTIVITIES</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Fundraising events	3,275	3,147
Scout shop sales	3,783	11,496
Rental income from Weir View Hall	7,609	13,703
	<u>14,667</u>	<u>28,346</u>
	<u><u>14,667</u></u>	<u><u>28,346</u></u>
<b>6 INCOME FROM INVESTMENTS</b>		
In the previous year restricted income of £43 was received.		
<b>7 EXPENDITURE ON RAISING FUNDS</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Fundraising costs	3,230	1,191
Scout shop cost of sales	3,326	9,384
	<u>6,556</u>	<u>10,575</u>
	<u><u>6,556</u></u>	<u><u>10,575</u></u>

TONBRIDGE DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

8	EXPENDITURE ON CHARITABLE ACTIVITIES	2020 £	2019 £
	Direct costs	6,173	67,549
	Support costs	18,539	22,616
		24,712	90,165
		24,712	90,165

9	DIRECT COSTS	2020 £	2019 £
	Explorer Units	3,580	27,517
	World Jamboree 2019	-	33,768
	Beaver and Cub outings	-	2,434
	Active Support	-	571
	Operation Founder	120	555
	Online Scout Manager	1,548	-
	Training	925	394
	Presentations	-	304
	Grants and donations	-	2,006
		6,173	67,549
		6,173	67,549

The 2019 figures include £10,947 of expenditure from restricted funds.

10	SUPPORT COSTS	2020 £	2019 £
	Hire of accommodation	1,023	2,729
	Insurance	2,663	2,807
	Light and heat	2,532	4,907
	Repairs and maintenance	5,187	4,891
	Printing, postage, stationery and books	-	276
	Annual General Meeting	-	57
	Legal and professional fees	660	-
	Other costs	3,900	4,051
	Depreciation	1,914	2,280
	<i>Governance costs:</i>		
	Accountancy and independent examination	660	618
		18,539	22,616
		18,539	22,616

TONBRIDGE DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

**11 RELATED PARTY TRANSACTIONS**

Key management personnel are considered to be the trustees. The charity has no employees. No trustees received any remuneration or benefits during the year. Any expenses reimbursed to trustees were in their capacity as agents of the charity and not in capacity of trustees (2019: £nil).

There are no related party transactions to disclose.

**12 TANGIBLE FIXED ASSETS**

	Freehold property £	Cart Wood Land £	Equipment £	Total £
<b>Cost</b>				
At 1 January 2020	9,761	62,000	29,197	100,958
At 31 December 2020	9,761	62,000	29,197	100,958
<b>Depreciation</b>				
At 1 January 2020	3,920	-	22,323	26,243
Charge for the year	195	-	1,719	1,914
At 31 December 2020	4,115	-	24,042	28,157
<b>Net book value</b>				
At 31 December 2020	5,646	62,000	5,155	72,801
At 31 December 2019	5,841	62,000	6,874	74,715

**13 STOCK**

	2020 £	2019 £
Shop account	11,094	10,090
	11,094	10,090

**14 DEBTORS**

	2020 £	2019 £
Prepayments	203	5,698
Other debtors	9,027	700
	9,230	6,398

TONBRIDGE DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

15 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Accruals and deferred income	1,981	7,420
Other Creditors	6,499	-
	<u>8,480</u>	<u>7,420</u>

Deferred income in the previous year amounted to £5,050 and related to income received in advance for the Eurojam event which was due to take place in 2020 but was subsequently cancelled. The monies are due to be refunded and are now shown in other creditors. There is no deferred income at 31 December 2020.

16 MOVEMENT ON FUNDS (current year)

	At 1 Jan 2020 £	Income £	Expenditure £	Transfers	At 31 Dec 2020 £
<b>Unrestricted funds</b>					
General fund	111,385	27,882	( 25,938)	( 467)	112,862
Designated fund	16,518	3,586	( 5,330)	467	15,241
	<u>127,903</u>	<u>31,468</u>	<u>( 31,268)</u>	<u>-</u>	<u>128,103</u>
<b>Restricted funds</b>					
Rodney Stone Legacy	60,307	45	-	-	60,352
	<u>60,307</u>	<u>45</u>	<u>-</u>	<u>-</u>	<u>60,352</u>
	<u>188,210</u>	<u>31,513</u>	<u>( 31,268)</u>	<u>-</u>	<u>188,455</u>

The restricted fund relates to the Rodney Stone legacy which was received for scouting in Tonbridge with an emphasis on camping, technology, air activities and training.

Designated funds relates to cash and bank balances which are held by Explorer Units and are consolidated within this set of accounts but not under direct control of the District trustees.

TONBRIDGE DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

16 MOVEMENT ON FUNDS continued (prior year)

	At 1 Jan 2019 £	Income £	Expenditure £	Transfers £	At 31 Dec 2019 £
<b>Unrestricted funds</b>					
General fund	107,703	63,283	( 61,069)	1,468	111,385
Designated funds	15,719	30,991	( 28,724)	( 1,468)	16,518
	<u>123,422</u>	<u>94,274</u>	<u>( 89,793)</u>	<u>-</u>	<u>127,903</u>
<b>Restricted funds</b>					
Rodney Stone Legacy	71,178	76	( 10,947)	-	60,307
	<u>71,178</u>	<u>76</u>	<u>( 10,947)</u>	<u>-</u>	<u>60,307</u>
	<u>194,600</u>	<u>94,350</u>	<u>( 100,740)</u>	<u>-</u>	<u>188,210</u>

17 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Fixed assets	-	72,801	72,801	74,715
Current assets	60,352	63,782	124,134	120,915
Creditors due within one year	-	( 8,480)	( 8,480)	( 7,420)
	<u>60,352</u>	<u>128,103</u>	<u>188,455</u>	<u>188,210</u>

In 2019 all restricted funds were in current assets.