



Farnham Christian Community Trust Limited

Statement of Accounts

for the year ended 31 December 2021

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Legal & Administrative Information

Farnham Christian Community Trust Limited (FCCT) is a registered charity. Its charity number is 1079778. It was incorporated on 9 March 2000 and is governed by the Memorandum and Articles of Association of the company, limited by guarantee, as defined by the Companies Act 2006. Its company number is 3904228 (England and Wales).

Board of Trustees

Mr A Marriott (Chairman)
Mr M Hitchings
Mr A Earwaker
Mr C Manby (Appointed on 12 January 2021)
Mr C Manby (Resigned on 31 December 2021)
Mr J Horncastle (Resigned on 13 October 2021)
Mrs J Greene (Resigned on 12 January 2021)

The above Board members are treated as Directors under company law and Trustees under charity law. Additional members are appointed by an ordinary resolution of the members. The Board of Trustees is actively seeking to add certain identified skills and experience to the Board through extending Board numbers. The Chairman ensures that new Trustees receive induction and training as required.

Company Secretary

Mr C Manby (Appointed on 7 July 2021)
Mr B Wills (Resigned on 7 July 2021)

Registered Office

Community Room, Gorselands
Alma Lane
Farnham
Surrey
GU9 0NB

Bankers

Lloyds Bank
75 Castle Street
Farnham
Surrey
GU9 7LT

&

Independent Examiner

Keith Richards
Independent Examiners Limited
Unit 2, The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

Trustees' Report

for the Year Ended 31 December 2021

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report, which incorporates the directors' report, and the financial statements of Farnham Christian Community Trust (the charity) for the year ended **31 December 2021**.

The Trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP), 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 2015).

Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

The Trustees who served during the year are shown on page 3.

Aims & Objectives

FCCT aims to be a legal and administrative framework for inter-church community projects, releasing the dreams and visions of Christians in Farnham; to see excellent support services provided for inter-church collaboration; and to see churches enjoying working effectively together to impact our community.

Review of Activities & Achievements

Introduction

FCCT was started over 20 years ago and in the last year has worked to continue to consolidate the changes made in the previous few years to ensure that the charity provides excellent support services for inter-church collaborative projects with a vision to see churches enjoy working effectively together to impact the local community. However due to the impact of the global Covid-19 pandemic, operations of the charity have been impacted in the way it is able to support collaboration and physical engagement. In August of 2021, the FCCT Head of Operations stepped down and the trust found difficulty in replacing the role. This post was finally filled in late 2021.

Major projects were as follows:



Farnham Schools Work

As schools started to open up following the pandemic, Signposts produced an Easter tour video and worked with some schools for a summer transition tour. The Signposts coordinator stepped down in the August and a new member of staff was recruited from the local churches to lead the Signposts primary schools work. Still no project lead has been found to head up the Cohesion into secondary schools work and is being reconsidered as an active project.



Farnham Foodbank

During 2021 Farnham Foodbank fed 2,302 people, still up at pandemic levels seen in 2020 of 2,360 people up from 1,483 in 2019, 1,096 of those fed being children. Low income was still the biggest reason that people needed our help accounting for around 46% of our referrals, however this was slightly down on previous as we have seen a rise in need attributed to Domestic Violence (13%) then Benefit Delays (10%) and Debt (9%) related issues. Other reasons included Homelessness (5%), Sickness (5%), Benefit Changes (3%) and Delayed Wages (1%).

At the start of the year Farnham Foodbank employed a new Administrator to help our Project Manager deal with the increased demand and help with signposting clients. This involves directing people to other services, organisations or groups to help and support them with the issues they are facing. The provision of emergency food is vital and meets people's immediate needs. It does not however address the underlying cause of the person's crisis.

In October we received over 4000kg of donations from local schools and churches from their Harvest Festival celebrations. In addition to the emergency referrals, we also gave out Christmas hampers to families who were likely to struggle over the festive period to 319 families across 22 schools and family centres, along with over 800 presents for the children. This totalled more than 8 tonnes or 1,600 bags/boxes of hampers and gifts!

Frontline Farnham – Benefits & Debt Advice

Frontline Farnham has continued to help those in debt or with benefit issues to find a way through to financial stability. It also helps clients set budgets and retake control of and manage their personal finance. The project is still finding it a challenge to break even and support the volume of clients that need help, however the team has also grown with several newly trained Debt Advisers.

Our Branch Manager increased their hours from two days a week to three to cope with the additional workload but we are considering needing further resources in the next 12 months, as we also support many Farnham Foodbank clients as well. We expect the surge in demand of people experiencing financial crisis and seeking help from Frontline Farnham to continue. More Debt Advisers are being recruited to meet this growing demand.



Friends Together – Bereavement Support

Friends Together Bereavement Support have continued to help people who had experienced a bereavement. Initially still operating a telephone service and meeting via Zoom, the group has returned to meeting in person both regular daytime and evening sessions each month, but continues on Zoom for those who find it a helpful way to meet. The group provides a much needed service to the community and whilst there are only relatively small numbers attending, the support is well received and appreciated.

In addition to these projects FCCT facilitates a number of other projects and initiatives that impact the community:

Christian Activities : Inter-church Prayer & Mission

In May, FCCT facilitated the coming together of 8 churches for an online prayer campaign centred around the Thy Kingdom Come international prayer movement. Church leaders from around Farnham each gave a short daily video devotional and copies of the TKC prayer journal were posted to individuals in the town. To close the 10 day period of prayer an in person Love in Action event was held at St Andrew's Church. Later in the year we held another online Love in Action event at St Andrew's Church.

Christian Activities : Farnham Filling Station

The Farnham Filling Station continued to meet through the year, using Zoom to host and facilitate the meetings when restrictions did not allow for in person meetings.

Family Support

The Family Support project has developed over more than ten years to help improve the circumstances of local school children whose education is adversely affected by exceptionally difficult family circumstances. These include illness, domestic abuse and sudden emergencies. It also supports groups such as young carers.

It operates through Home School Link Workers attached to schools, making use of funds donated by local Christian businessmen to buy items such as school uniform and shoes, pay for school trips which the child would otherwise miss, or contribute to the household by buying basic food or new bedding for the child. During Covid, it provided some materials to assist remote working for children in families with limited resources.

The project works with and supplements assistance from formal agencies such as Social Services. By giving freely and immediately, the project helps demonstrate Christian love to the children and their families. During 2021, the project supported families with children in eight schools in and around Farnham and many individual gifts continue to be made.

The Future

As the legal and administrative framework for inter-church collaborative projects, the Trustees continue to positively engage with key stakeholders in the churches and community sectors and by doing so both build social capital and reach out to some of the most vulnerable in our community.

Public Benefit

The Trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit. The Trustees believe that the public benefit is provided by the activities listed in the 'Review of activities' above.

Reserves Policy

The Reserves policy is to ensure sufficient funds are available to meet contractual obligations in the event of a shortfall in funding. The Reserves comprise: restricted funds of £11,872 for project staff obligations and the following designated funds; £233 for rent obligations, £0 for support staff obligations, £149 represented by fixed assets. The target for unrestricted reserves is a minimum of £11,150. As at the year end the unrestricted reserves stood at £28,913 and £382 designated funds.

Review of Financial Affairs

Overall the Charities Projects showed a lower result compared to 2020, with a surplus of £16,859, still influenced by increased support of the Foodbank following the Covid-19 pandemic. The unrestricted core funds which are used in the operation of the charity saw a small surplus of £3,017 during the year.

Total income decreased to £143,208 from the extraordinary previous year of £216,747 but was still a considerable increase on the 2019 income of £111,694.

However the unrestricted core income increased slightly from £29,111 in 2020, to £30,845 for the year 2021.

Overall administrative costs again fell slightly from the previous year while Project costs were still affected significantly by the Covid-19 pandemic making comparisons difficult.

The modest increase in unrestricted funds helps to support the work of the charity in future years.

Recruitment & Appointment of New Trustees

New Trustees are selected for their relevant interest, expertise and experience and are elected by the existing Trustees.

Induction & Training of New Trustees

All Trustees are provided with a Trustee Handbook and a guide to cloud storage where governing documents, policies, minutes and accounts are located.

Risk Management

The Trustees have a duty to identify and review the risks to which the charity is exposed, and to ensure appropriate controls are in place to provide reasonable assurance against the risks identified, in accordance with the Risk Management Policy.

Volunteers

During 2021 we were supported by 92 wonderful volunteers, without which we would not be able to deliver these projects to the town.

Trustees' Responsibilities Statement

The Trustees (who are also directors of the charity for the purposes of company law) 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).

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors 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 charitable company and of the incoming resources and application of resources, including income and expenditure of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards 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 charitable company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees and signed on their behalf by:

Signed:

A handwritten signature in black ink, appearing to read 'A. Marriott', is written over a horizontal line.

Dated: 08/09/22

Andrew Marriott

Chair of the Board of Trustees

Independent Examiner's Report

to the Trustees of Farnham Christian Community Trust Limited

I report on the accounts for the year ended **31 December 2021** set out on **pages 11 to 20**.

Respective responsibilities of Trustees and examiner

The charity's Trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the 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 2015)have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Dated: 9th September, 2022

K Richards

Independent Examiners Limited

Unit 2, The Broadbridge Business Centre, Delling Lane, Bosham, PO18 8NF

Statement of Financial Activities for the year ended 31 December 2021

(Including income & expenditure)

	Notes	Unrestricted Funds	Restricted Funds	2021 Total Funds	2020 Total Funds
Income & Endowments from:					
Donations & Legacies	2	30,845	112,363	143,208	216,747
Bank Interest	3	0	0	0	0
		30,845	112,363	143,208	216,747
Expenditure, Charitable Activities:					
Christian Activities		560	200	760	1,602
Families		3,072	11,104	14,176	16,873
Schools		2,304	8,322	10,626	14,034
Bereavement		55	202	257	0
Debt & Benefits		5,569	20,064	25,633	20,062
Foodbank		16,268	58,629	74,897	47,494
Total Expenditure	4 & 5	27,828	98,521	126,349	100,065
Net Income / (Expenditure)		3,017	13,842	16,859	116,682
Transfers between funds	16	(6,838)	6,838	0	0
Net movement in funds		(3,821)	20,680	16,859	116,682
Reconciliation of Funds					
Total funds brought forward		33,116	160,523	193,639	76,957
Total funds carried forward		29,295	181,203	210,498	193,639

Balance Sheet as at 31 December 2021

	Notes	2021	2021	2020	2020
Fixed Assets					
Tangible Assets	11		154		765
Current Assets					
Stock	19	36,644		28,290	
Debtors	12	719		13,415	
Cash at Bank and In Hand	13	174,568		152,500	
		211,931		194,205	
Creditors					
Amounts falling due within one year	14	(1,587)		(1,331)	
			210,344		192,874
Total Assets less Current Liabilities			210,498		193,639
Net Assets			210,498		193,639
Funds					
Unrestricted Funds	17		28,913		25,871
Designated Funds	17		382		7,245
Restricted Funds	17		181,203		160,523
			210,498		193,639

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended **31 December 2021**. The members have not required the charitable company to obtain an audit of its financial statements for the year ended **31 December 2021** in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for:

- Ensuring that the charitable company keeps accounting records that comply with Section 386 and 387 of the Companies Act 2006 and;
- Preparing financial statements which give a true and fair view of the state of affairs of the charitable company at the end of each financial year and of its surplus or deficit for each comply with the requirements of the Companies Act 2006 relating to the financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies. All financial information is in £.

The financial statements were approved by the Board of Trustees on 08/09/22 and were signed on its behalf by:

Signed:

Andrew Marriott

Chair of the Board of Trustees

Notes to the Financial Statements

for the year ended 31 December 2021

1. Accounting Policies

a. Basis of Preparation of Financial Statements

- 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 2015) – (Charities SORP (FRS 102)) and the Companies Act 2006.
- The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognized at historic cost or transaction value unless otherwise stated in the relevant accounting policy.
- The charity has claimed exemptions available in section 1a of FRS 102 not to prepare a cash flow statement since it is a small charity.
- There has been no change to the accounting policies (variation rules and methods of accounting) since last year and there has been no changes to the previous accounts.

b. Company Status

- The company is limited by guarantee and registered in England. Registered office Community Room, Gorselands, Alma Lane, Farnham, Surrey, GU9 0NB. The Trustees named on page 3 are also members of the company. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

c. Fund Accounting

- Unrestricted funds can only be used in accordance with the charitable objectives at the discretion of the Trustees.
- Restricted funds can only be used for 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.
- Designated funds arise when Trustees agree to establish a fund from unrestricted funds for a specific purpose.
- Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

d. Income

- All income is recognized once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.
- Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when received. Donations arising under gift aid, together with the tax recoverable thereon, are accounted for when received.

Provision is made for gift aid yet unclaimed at the year end on income received prior to the end of the financial period.

e. Expenditure

- Liabilities are recognized as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Governance and Management and Administration have been regarded as Support costs for the project and allocated to the projects based on the cost of each project.

f. Tangible Fixed Assets

- Tangible fixed assets costing more than £1,000 are capitalised and included at cost. Depreciation is provided at the following annual rate in order to write off each asset over its estimated useful life for all Computer & Office Equipment at 20-25% on cost.

g. Stock

- As a standard, the Trussell Trust advises foodbanks to value stock based on a value per kg calculated locally by comparison on an average 19.1kg emergency food parcel.
- At the end of December 2021, 17,652kg of stock was held by the charity. Due to the perishable nature of stock strict account is taken of use by dates and all out of date stock is disposed of regularly.

h. Going Concern

- The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

2. Donations	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
Donations	28,704	91,820	120,524	183,054
Gift Aid	2,141	12,198	14,339	19,487
Donated Food Stock	0	8,345	8,345	14,206
	30,845	112,363	143,208	216,747

3. Investment Income	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
Deposit Account Interest	0	0	0	0
	0	0	0	0

4. Charitable Activities Expenditure, work with:

	Unrestricted Funds	Restricted Funds	Total 2021	Unrestricted Funds	Restricted Funds	Total 2020
Christian Activities	560	200	760	1,602	0	1,602
- Staff Costs	85	0	85	297	0	297
- Project Costs	475	200	675	1,305	0	1,305
Families	3,072	11,104	14,176	4,730	12,143	16,873
- Staff Costs	1,571	5,747	7,318	3,126	5,747	8,873
- Project Costs	1,501	5,357	6,858	1,604	6,396	8,000
Schools	2,304	8,322	10,626	3,934	10,100	14,034
- Staff Costs	1,178	7,820	8,998	2,600	8,938	11,538
- Project Costs	1,126	502	1,628	1,334	1,162	2,496
Bereavement	55	202	257	0	0	0
- Staff Costs	28	0	28	0	0	0
- Project Costs	27	202	229	0	0	0
Debt & Benefits	5,569	20,064	25,633	5,624	14,438	20,062
- Staff Costs	2,848	15,965	18,813	3,717	4,524	8,241
- Project Costs	2,721	4,099	6,820	1,907	9,914	11,821
Foodbank	16,268	58,629	74,897	13,315	34,179	47,494
- Staff Costs	8,319	32,568	40,887	8,800	14,940	23,740
- Project Costs	7,949	26,061	34,010	4,515	19,239	23,754
Total Expenditure	27,828	98,521	126,349	29,205	70,860	100,065

5. Analysis of Expenditure, work with:

	Activities Directly Undertaken	Support Costs	Total 2021	Activities Directly Undertaken	Support Costs	Total 2020
Christian Activities	594	166	760	1,153	449	1,602
Families	11,104	3,072	14,176	12,143	4,730	16,873
Schools	8,322	2,304	10,626	10,100	3,934	14,034
Bereavement	202	55	257	0	0	0
Debt & Benefits	20,064	5,569	25,633	14,438	5,624	20,062
Foodbank	58,629	16,268	74,897	34,179	13,315	47,494
	98,915	27,434	126,349	72,013	28,052	100,065

6. Management & Administration

	2021	2020
Staff Costs	14,029	18,540
Contractor Fees	2,507	0
Rent & Rates	1,530	1,425
Insurance	1,613	1,220
Telephone	365	363
Postage, Stationery & Sundries	1,197	1,120
Depreciation	610	610
Repairs & Maintenance	0	185
Accountancy Fees	387	313
Bank & Payment Costs	309	252
Professional Memberships & Licenses	438	190
Utilities	922	580
Computer & IT Expenses	2,679	2,270
Travel & Subsistence	148	324
Advertising & PR	40	0
	26,774	27,392

7. Governance

	2021	2020
Independent Examination	660	660
	660	660

8. Staff Costs

	2021	2020
Gross Wages & Salaries	74,280	51,095
Employer NI	3,679	2,665
Employer Allowance	(3,679)	(2,665)
Employer Pension	1,849	1,594
	76,129	52,689

8. Staff Costs, cont...

The average number of staff employed by the charitable company during the year

	No. of Employees 2021	No. of Employees 2020
Work with Families	1	1
Work with Schools	1	1
Work with Communities	1	1
Foodbank	3	1
Charity Administration	1	1
No employee earned more than £60,000	7	5

9. Trustee Remuneration, Benefits & Donations

No payments were made to any trustee or person connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them. The total amount of donations funded by trustees and related parties was £1,047 (2020: £740)

10. Taxation

The charity is exempt from corporation tax on its charitable activities.

11. Tangible Fixed Assets

Cost

	Computer & Office Equipment
Balance at 1 January 2021	3,051
Additions	0
Disposals	0
Balance as at 31 December 2021	3,051

Depreciation

Balance as at 1 January 2021	2,286
Charge for year	610
Disposals	(1)
Balance as at 31 December 2021	2,897

Net Book Value 31 December 2021

154

Net Book Value 31 December 2020

765

12. Debtors: Amounts falling due within one year

	2021	2020
Gift Aid Debtor	26	7,291
Debtors	693	6,124
	719	13,415

13. Cash at Bank and In Hand

	2021	2020
at Bank	173,340	151,020
in Hand	1,228	1,480
	174,568	152,500

14. Creditors: Amounts falling due within one year

	2021	2020
Trade Creditors	927	295
Social Security & Other Taxes	0	0
Pension	0	373
Accrued Expenses	660	663
Unpaid Expense Claims	0	0
	1,587	1,331

15. Pension Commitments

The Charity uses NEST, a defined contribution pension scheme. As at 31 December 2021 NIL was owed to the scheme (2020: £373)

16. Reserves

	1 Jan 2021	Income	Expenditure	Transfers	31 Dec 2021
Unrestricted Funds					
General Funds	23,001	25,845	(27,434)	2,834	24,246
Christian Activities	2,870	5,000	(394)	(2,809)	4,667
Designated Rent Fund	1,633	0	0	(1,400)	233
Designated Asset Fund	759	0	0	(610)	149
Designated Staff Fund	4,853	0	0	(4,853)	0
	33,116	30,845	(27,828)	(6,838)	29,295
Restricted Funds					
Christian Activities	2,432	270	(200)	0	2,502
Families	11,255	16,035	(11,104)	(500)	15,686
Schools	6,307	7,674	(8,322)	9,200	14,859
Bereavement	0	44	(202)	2,466	2,308
Debt & Benefits	21,293	9,979	(20,064)	1,679	12,887
Foodbank	119,236	78,361	(58,629)	(6,007)	132,961
	160,523	112,363	(98,521)	6,838	181,203
Total Funds	193,639	143,208	(126,349)	0	210,498

Restricted Funds

- **Christian Activities** : These funds are to be used for the Filling Station project to cover the small costs of the events.
- **Families** : These funds are given by the PALS group to provide resources to Home School Link Workers in Farnham, supporting local families in need.
- **Schools** : These funds are given by churches and individuals for the work of Farnham Schools Work (Signposts & Cohesion) in local Farnham schools.
- **Bereavement** : Funds donated to Friends Together Bereavement Support. Note: £2,466 of funds previously were combined under the title 'Communities' with 'Debt & Benefits', now separated.
- **Debt & Benefits** : Funds donated to Frontline Farnham, Debt & Benefits Advice. Note: funds previously were combined under the title 'Communities' with 'Bereavement', now separated.
- **Foodbank** : Food stock makes up a proportion of this fund with the remainder being gifts to be used for the on-going costs of the project.

Fund Transfers

- **From Restricted to Unrestricted Funds** : Transfers were made between Restricted and Unrestricted funds to cover a small proportion (10%) of the operating costs of the charity, as agreed with Project Steering Groups. Projects that either used the shared space rented by the charity or employed personnel contributed to the management of these items (10%), as well as other operational costs born by the charity.
- **Between Restricted Funds** : With the consent of original donors or inline with minuted decisions made by Project Steering Groups to support other Projects that were offering a service to the original Project, funds were transferred between Restricted accounts.
- **From Unrestricted to Restricted Funds** : A number of transfers were made from the unrestricted charity funds to support projects that were not yet self sufficient.

17. Analysis of Net Assets by Fund

	Fixed Assets	Other Net Assets	Total 2021	Fixed Assets	Other Net Assets	Total 2020
General Funds	0	28,913	28,913	0	25,871	25,871
Designated Funds	154	228	382	765	6,480	7,245
Restricted Funds	0	181,203	181,203	0	160,523	160,523
	154	210,344	210,498	765	192,874	193,639

18. Valuation of Foodbank Stock

1 Jan 2021	Weight (kg)		31 Dec 2021	Value (£)	
	In	Out		1 Jan 2021	31 Dec 2021
14,092	33,229	26,104	17,652	28,290	36,644

Stock Figure : Food stock is measured in kg as advised by the Trussell Trust, this figure is then converted to a cash value annually for the accounts based on a sampling of products from local stores. Sainsbury's & Waitrose stores were used in the comparison pricing for 31 December 2021.