

ASHFORD AND TENTERDEN SAMARITANS

England & Wales · Charity number 1170627

Details

Status Registered

Legal form CIO

Registered 2016-12-08

Register [View on the Charity Commission register](#)

Contact

Address 22 Queen Street
Ashford
Kent
TN23 1RG

Phone 00

Email director@ashfordsamaritans.org.uk

Activities

Objects: TO ENABLE PERSONS IN ASHFORD AND TENTERDEN AND THE SURROUNDING AREA AS WELL AS ELSEWHERE WHO ARE EXPERIENCING FEELINGS OF DISTRESS OR DESPAIR, INCLUDING THOSE WHO MAY BE AT RISK OF SUICIDE, TO RECEIVE CONFIDENTIAL EMOTIONAL SUPPORT AT ANY TIME OF THE DAY OR NIGHT IN ORDER TO IMPROVE THEIR EMOTIONAL HEALTH AND TO REDUCE THE INCIDENCE OF SUICIDE; TO PROMOTE A BETTER UNDERSTANDING IN SOCIETY OF SUICIDE, SUICIDAL BEHAVIOUR AND THE VALUE OF EXPRESSING FEELINGS WHICH MAY OTHERWISE LEAD TO SUICIDE OR IMPAIRED EMOTIONAL HEALTH; AND TO COLLABORATE WITH AND SUPPORT SAMARITANS CENTRAL CHARITY AND ITS AFFILIATED BRANCHES IN FULFILLING THESE OBJECTS.

Activities: To work for the assistance of persons who are suicidal, despairing or in distress by providing a service primarily intended for the benefit of persons in Ashford and Tenterden and the surrounding area to enable such persons to receive immediate help, compassion and befriending from members of the Charity selected and prepared for the purpose working in accordance with Samaritan procedure.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£30,416	£22,136	-	-
2024-03-31	£14,040	£14,069	-	-
2023-03-31	£21,721	£23,906	-	-
2022-03-31	£10,314	£11,666	-	-
2021-03-31	£16,432	£9,458	-	-

Trustees

Name	Role	Appointed
Catherine Jamieson		2024-11-01
Darren Lawrence Archard		2022-09-05
Shazia Nasim Inayat Khan		2024-11-28
Susan Margaret McGeever B.Ed		2024-11-28

Linked charities

- THE SAMARITANS OF ASHFORD AND TENTERDEN (1170627-1)

ASHFORD AND TENTERDEN SAMARITANS

England & Wales - Charity number 1170627

Accounts

**ASHFORD AND TENTERDEN
SAMARITANS CIO
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

ASHFORD AND TENTERDEN SAMARITANS CIO

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ASHFORD AND TENTERDEN SAMARITANS CIO

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2025**

Trustees

S N I Khan (appointed 28 November 2024)
S M McGeever (appointed 28 November 2024)
C Jamieson, Chair (appointed 28 November 2024)
O Williams, Chair (resigned 28 November 2024)
B Boylan-Kowall (resigned 28 November 2024)
D Archard, Treasurer

Charity registered number

1170627

Principal office

22 Queen Street, Ashford, Kent, TN23 1RG

Accountants

Magee Gammon, Henwood House, Henwood, Ashford, Kent, TN24 8DH

Bankers

CAF Bank, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ

Barclays, Leicester, LE87 2BB

ASHFORD AND TENTERDEN SAMARITANS CIO

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report together with the financial statements of the charity for the year from 1 April 2024 to 31 March 2025.

Objectives and activities

a. Policies and objectives

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

Each year the aims, objectives and activities of the charity are reviewed. The review looks at what the charity has achieved and the outcomes of the work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people the charity is set up to help. The review also helps to ensure the aims, objectives and activities of the charity remain focused on the stated purpose.

b. Activities for achieving objectives

The charity carries out its objectives by:

- Being available to provide emotional support for those people who are experiencing feelings of distress or despair, including those that may lead to suicide;
- Reaching out to high risk groups and communities to reduce the risk of suicide;
- Working in partnership with other organisations, agencies and experts;
- Influencing public policy and raising awareness of the challenges of reducing suicide.

c. Volunteers

Ashford and Tenterden has increased their Active Listening Volunteer numbers over the course of the year with 9 volunteers joining from Folkestone Samaritans. Training is now complete for another 8 volunteers and a new training course has started for 10 new volunteers.

Both day and night shifts have increased and Ashford is covering more 'Hours of Need' shifts than many much larger branches and will continue to do so with the 3 listening desks.

The Trustees would like to thank all Ashford volunteers for their amazing service to callers and making Ashford the wonderful branch it is – warm welcoming and dedicated.

Achievements and performance

a. Financial review

The charity's main source of funds for the year has been through fundraising activities and income from donations has increased.

The charity Trustees have also closely monitored and evaluated those costs incurred in operating the branch throughout the year and are satisfied with its performance.

Net incoming resources for the year was £8,280 (2024: Net outgoing resources of £29).

ASHFORD AND TENTERDEN SAMARITANS CIO

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)

b. Review of activities

Ashford and Tenterden have continued in their fundraising partnership with both the Kent Spring Marathon in April and with Godinton House in June.

Highworth Grammar School – led by our volunteer Physics Teacher Lathan - held a BBC Traitors series for the staff and pupils which was a great success.

Outreach, led by Susie has successfully restarted the Listener Programme at Elmley Prison training prison Listeners and educating staff. Outreach has also piloted the first Samaritans on board trains and liaised with Kent Highways and Ashford Council about the M20 bridge.

Internal and External building work to improve 22 Queen Street for access, increase listening stations, enlarge training area and make the building watertight is progressing well with internal work now finished.

c. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

d. Reserves policy

The Trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately eighteen months of unrestricted charitable expenditure. The Trustees consider this level will provide sufficient funds to continue the current activities of the charity in the event of a significant drop in income in any one year.

At the balance sheet date free reserves stood at £53,464 which represents approximately 29 months of expenditure. The Trustees will continue to work to hold reserves in line with the policy over the coming years.

The Trustees have agreed to reserve £3,000 a year to be held in a buildings' fund for any future repair needs to 22 Queen Street.

Structure, governance and management

a. Constitution

The charity was incorporated on 8 December 2016 as a Charitable Incorporated Organisation, with its governing document being its constitution. All assets and liabilities of the former unincorporated charity (The Samaritans of Ashford and Tenterden - Charity number 264401) were transferred on 1 April 2017 to the charity.

The principal object of the charity is to:

- work for the assistance of those who are suicidal, despairing or in distress in Ashford, Tenterden and surrounding areas, and;
- support other recognised branches of The Samaritans.

ASHFORD AND TENTERDEN SAMARITANS CIO

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of model constitution. The constitution provides for a minimum of 3 trustees to a maximum of 8 trustees. Trustees are to serve for a period of three years after which they must be re-elected at the next Annual General Meeting. All Trustees give their time voluntarily and receive no remuneration or other benefits.

c. Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate the exposure to the major risks.

Statement of Trustees' responsibilities

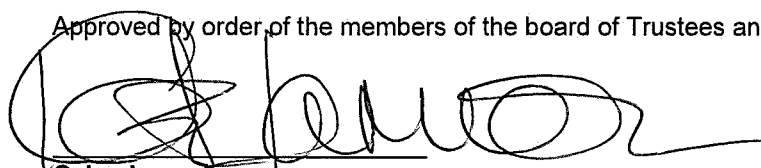
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



C Jamieson
(Chair of Trustees)
Date:
20/10/25

ASHFORD AND TENTERDEN SAMARITANS CIO

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2025

Independent examiner's report to the Trustees of Ashford and Tenterden Samaritans CIO ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed 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 the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

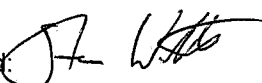
I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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

Signed: 

Dated: 20/10/25

Steven Wanstall FCCA

Magee Gammon
Chartered Accountants
Henwood House
Henwood
Ashford
Kent
TN24 8DH

ASHFORD AND TENTERDEN SAMARITANS CIO

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	3	10,924	684	11,608	3,910
Other trading activities	4	17,929	-	17,929	9,440
Investments	5	879	-	879	690
Total income		29,732	684	30,416	14,040
Expenditure on:					
Raising funds	6	2,648	-	2,648	272
Charitable activities	7	19,488	-	19,488	13,797
Total expenditure		22,136	-	22,136	14,069
Net movement in funds		7,596	684	8,280	(29)
Reconciliation of funds:					
Total funds brought forward		97,275	222	97,497	97,526
Net movement in funds		7,596	684	8,280	(29)
Total funds carried forward		104,871	906	105,777	97,497

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

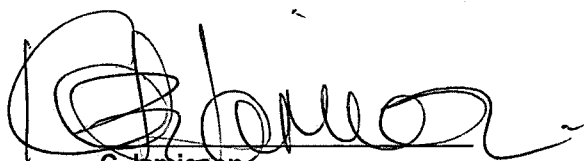
The notes on pages 8 to 19 form part of these financial statements.

ASHFORD AND TENTERDEN SAMARITANS CIO

BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	51,407	53,770
Current assets			
Cash at bank and in hand		59,124	47,127
		<u>59,124</u>	<u>47,127</u>
Creditors: amounts falling due within one year	12	(4,754)	(3,400)
Net current assets		<u>54,370</u>	<u>43,727</u>
Total net assets		<u><u>105,777</u></u>	<u><u>97,497</u></u>
Charity funds			
Restricted funds	14	906	222
Unrestricted funds	14	104,871	97,275
Total funds		<u><u>105,777</u></u>	<u><u>97,497</u></u>

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



C Jamieson
(Chair of Trustees)

Date: 20/10/25



D Archard
(Treasurer)

The notes on pages 8 to 19 form part of these financial statements.

ASHFORD AND TENTERDEN SAMARITANS CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. General information

Ashford and Tenterden Samaritans CIO is a charity registered in England and Wales under number 1170627.

2. Accounting policies

2.1 Basis of preparation of financial statements

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

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Ashford and Tenterden Samaritans CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

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

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably.

In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the Trustees' report for more information about their contribution.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

ASHFORD AND TENTERDEN SAMARITANS CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on the following basis.

Freehold property	- 50 years
Fixtures and fittings	- 15 years
Office equipment	- 4 years

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

ASHFORD AND TENTERDEN SAMARITANS CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

2.8 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

ASHFORD AND TENTERDEN SAMARITANS CIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

3. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Donations	10,924	-	10,924
Grants	-	684	684
	<u>10,924</u>	<u>684</u>	<u>11,608</u>

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Donations	<u>3,910</u>	<u>3,910</u>

ASHFORD AND TENTERDEN SAMARITANS CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2025 £	Total funds 2025 £
General Fundraising	2,963	2,963
Godinton Gardens Evening	3,467	3,467
Marathon	5,503	5,503
Golf Event	5,996	5,996
	17,929	17,929
	17,929	17,929

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
General Fundraising	1,765	1,765
Godinton Gardens Evening	1,471	1,471
Three Peaks Challenge	3,382	3,382
100k Walk	1,757	1,757
Marathon	1,065	1,065
	9,440	9,440
	9,440	9,440

5. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £
Interest	879	879
	879	879

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Interest	690	690
	690	690

ASHFORD AND TENTERDEN SAMARITANS CIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2025 £	Total funds 2025 £
Events	2,585	2,585
General fundraising	63	63
	<u>2,648</u>	<u>2,648</u>

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
General fundraising	<u>272</u>	<u>272</u>

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Total 2025 £
Charitable Activities	<u>19,488</u>	<u>19,488</u>

	<i>Unrestricted funds 2024 £</i>	<i>Total 2024 £</i>
Charitable Activities	<u>13,797</u>	<u>13,797</u>

ASHFORD AND TENTERDEN SAMARITANS CIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

8. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £
Charitable Activities	1,308	18,180	19,488
	<i>Activities undertaken directly 2024 £</i>	<i>Support costs 2024 £</i>	<i>Total funds 2024 £</i>
Charitable Activities	1,342	12,455	13,797

Analysis of direct costs

	Total funds 2025 £	Total funds 2024 £
Volunteer travel expenses	274	478
Emergency telephone	974	791
Volunteer training and support costs	60	73
	1,308	1,342

ASHFORD AND TENTERDEN SAMARITANS CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2025 £	<i>Total funds 2024 £</i>
Depreciation	3,212	3,285
Water, rates, light and heat	4,104	3,058
Repairs and renewals	305	125
Cleaning and housekeeping	1,142	870
Office telephone and fax	461	1,473
Insurance	922	911
Health and safety	793	-
Printing, postage and stationary	1,010	181
Bank charges	60	60
Advertising	245	-
Subscriptions	219	204
Annual General Meeting costs	14	98
New Branch Contribution	4,704	1,255
Information Commissioners Office fees	35	35
Independent examiner's fees	954	900
	18,180	<i>12,455</i>

Included within the above are governance costs totalling £5,693 (2024 - £2,190).

9. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £954 (2024 - £900).

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, expenses totalling £1,801 were reimbursed or paid directly to 2 Trustees (2024 - £518 to 2 Trustees). The reimbursement of expenditure relates to various general expenses including; cleaning, repairs, fundraising costs, stationary and travel. All expenditure was suffered in the course of charitable activities.

ASHFORD AND TENTERDEN SAMARITANS CIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

11. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Office equipment £	Total £
Cost or valuation				
At 1 April 2024	104,453	4,236	26,493	135,182
Additions	-	-	849	849
At 31 March 2025	<u>104,453</u>	<u>4,236</u>	<u>27,342</u>	<u>136,031</u>
Depreciation				
At 1 April 2024	55,861	821	24,730	81,412
Charge for the year	2,089	282	841	3,212
At 31 March 2025	<u>57,950</u>	<u>1,103</u>	<u>25,571</u>	<u>84,624</u>
Net book value				
At 31 March 2025	<u>46,503</u>	<u>3,133</u>	<u>1,771</u>	<u>51,407</u>
At 31 March 2024	<u>48,592</u>	<u>3,415</u>	<u>1,763</u>	<u>53,770</u>

12. Creditors: Amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	<u>4,754</u>	<u>3,400</u>

13. Financial instruments

	2025 £	2024 £
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>59,124</u>	<u>47,127</u>

Financial assets measured at fair value through income and expenditure comprise cash in hand and at bank.

ASHFORD AND TENTERDEN SAMARITANS CIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Unrestricted funds					
Designated funds					
Building repairs fund	-	-	-	3,000	3,000
General funds					
General Funds	97,275	29,732	(22,136)	(3,000)	101,871
Total Unrestricted funds	97,275	29,732	(22,136)	-	104,871
Restricted funds					
Kent Minds Building	222	-	-	-	222
Kent Minds Headphones	-	684	-	-	684
	222	684	-	-	906
Total of funds	97,497	30,416	(22,136)	-	105,777

Statement of funds - prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted funds				
General Funds	97,304	14,040	(14,069)	97,275
Restricted funds				
Kent Minds Building	222	-	-	222
Total of funds	97,526	14,040	(14,069)	97,497

ASHFORD AND TENTERDEN SAMARITANS CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

15. Summary of funds

Summary of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Designated funds	-	-	-	3,000	3,000
General funds	97,275	29,732	(22,136)	(3,000)	101,871
Restricted funds	222	684	-	-	906
	<u>97,497</u>	<u>30,416</u>	<u>(22,136)</u>	<u>-</u>	<u>105,777</u>

Summary of funds - prior year

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2024 £</i>
General funds	97,304	14,040	(14,069)	97,275
Restricted funds	222	-	-	222
	<u>97,526</u>	<u>14,040</u>	<u>(14,069)</u>	<u>97,497</u>

ASHFORD AND TENTERDEN SAMARITANS CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	51,407	-	51,407
Current assets	58,218	906	59,124
Creditors due within one year	(4,754)	-	(4,754)
Total	104,871	906	105,777

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	53,770	-	53,770
Current assets	46,905	222	47,127
Creditors due within one year	(3,400)	-	(3,400)
Total	97,275	222	97,497

17. Funds

The restricted Kent Minds Building fund is to be used for the conversion of a bedroom. Of the £1,000 donated, £778 was utilised in the 2022/23 year converting a bedroom to an office.

The restricted Kent Minds Headphones fund is to be used for the purchase of new headphones by the charity.

The designated Building Repairs fund represents funds put aside to maintain the property owned and occupied by the charity. A transfer of £3,000 was made to this fund from general reserves in the 2024/25 year.

18. Related party transactions

The charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the charity at 31 March 2025.

ASHFORD AND TENTERDEN SAMARITANS

England & Wales - Charity number 1170627

Accounts

**ASHFORD AND TENTERDEN
SAMARITANS CIO
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

ASHFORD AND TENTERDEN SAMARITANS CIO

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ASHFORD AND TENTERDEN SAMARITANS CIO

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2024**

Trustees

O Williams, Chair
B Boylan-Kowall
D Archard, Treasurer

Charity registered number

1170627

Principal office

22 Queen Street, Ashford, Kent, TN23 1RG

Accountants

Magee Gammon, Henwood House, Henwood, Ashford, Kent, TN24 8DH

Bankers

CAF Bank, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ

ASHFORD AND TENTERDEN SAMARITANS CIO

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report together with the financial statements of the charity for the year from 1 April 2023 to 31 March 2024.

Objectives and activities

a. Policies and objectives

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

Each year the aims, objectives and activities of the charity are reviewed. The review looks at what the charity has achieved and the outcomes of the work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people the charity is set up to help. The review also helps to ensure the aims, objectives and activities of the charity remain focused on the stated purpose.

b. Activities for achieving objectives

The charity carries out its objectives by:

- Being available to provide emotional support for those people who are experiencing feelings of distress or despair, including those that may lead to suicide;
- Reaching out to high risk groups and communities to reduce the risk of suicide;
- Working in partnership with other organisations, agencies and experts;
- Influencing public policy and raising awareness of the challenges of reducing suicide.

c. Volunteers

The charity is grateful for the unstinting efforts of its volunteers who are involved in service provision and governance.

ASHFORD AND TENTERDEN SAMARITANS CIO

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

a. Financial review

The charity's main source of funds for the year has been through fundraising activities and income from donations has reduced.

The charity Trustees have also closely monitored and evaluated those costs incurred in operating the branch throughout the year and are satisfied with its performance.

Net outgoing resources for the year was £29 (2023: Net outgoing resources of £2,185).

b. Review of activities

The focus has moved to fundraising which had been restricted in prior years due to the effects of COVID-19.

c. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

d. Reserves policy

The Trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately eighteen months of unrestricted charitable expenditure. The Trustees consider this level will provide sufficient funds to continue the current activities of the charity in the event of a significant drop in income in any one year.

At the balance sheet date free reserves stood at £43,505 which represents approximately 25 months of expenditure. The Trustees will continue to work to hold reserves in line with the policy over the coming years.

Structure, governance and management

a. Constitution

The charity was incorporated on 8 December 2016 as a Charitable Incorporated Organisation, with its governing document being its constitution. All assets and liabilities of the former unincorporated charity (The Samaritans of Ashford and Tenterden - Charity number 264401) were transferred on 1 April 2017 to the charity.

The principal object of the charity is to:

- work for the assistance of those who are suicidal, despairing or in distress in Ashford, Tenterden and surrounding areas, and;
- support other recognised branches of The Samaritans.

b. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of model constitution. The constitution provides for a minimum of 3 trustees to a maximum of 8 trustees. Trustees are to serve for a period of three years after which they must be re-elected at the next Annual General Meeting. All Trustees give their time voluntarily and receive no remuneration or other benefits.

ASHFORD AND TENTERDEN SAMARITANS CIO

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management (continued)

c. Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate the exposure to the major risks.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 24 October 2024 and signed on their behalf by:



O Williams
(Chair of Trustees)

ASHFORD AND TENTERDEN SAMARITANS CIO

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

Independent examiner's report to the Trustees of Ashford and Tenterden Samaritans CIO ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed 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 the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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

Signed: 

Dated: 24 October 2024

Steven Wanstall FCCA

Magee Gammon
Chartered Accountants
Henwood House
Henwood
Ashford
Kent
TN24 8DH

ASHFORD AND TENTERDEN SAMARITANS CIO

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	3	3,910	-	3,910	5,883
Other trading activities	4	9,440	-	9,440	15,581
Investments	5	690	-	690	257
Total income		14,040	-	14,040	21,721
Expenditure on:					
Raising funds	6	272	-	272	2,341
Charitable activities	7	13,797	-	13,797	21,565
Total expenditure		14,069	-	14,069	23,906
Net movement in funds		(29)	-	(29)	(2,185)
Reconciliation of funds:					
Total funds brought forward		97,304	222	97,526	99,711
Net movement in funds		(29)	-	(29)	(2,185)
Total funds carried forward		97,275	222	97,497	97,526

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

The notes on pages 8 to 18 form part of these financial statements.

ASHFORD AND TENTERDEN SAMARITANS CIO

**BALANCE SHEET
AS AT 31 MARCH 2024**

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	53,770	55,301
Current assets			
Debtors	12	-	569
Cash at bank and in hand		47,127	46,156
		<u>47,127</u>	<u>46,725</u>
Creditors: amounts falling due within one year	13	(3,400)	(4,500)
		<u>43,727</u>	<u>42,225</u>
Net current assets		<u>43,727</u>	<u>42,225</u>
Total net assets		<u><u>97,497</u></u>	<u><u>97,526</u></u>
Charity funds			
Restricted funds	15	222	222
Unrestricted funds	15	97,275	97,304
		<u>97,497</u>	<u>97,526</u>
Total funds		<u><u>97,497</u></u>	<u><u>97,526</u></u>

The financial statements were approved and authorised for issue by the Trustees on 24 October 2024 and signed on their behalf by:



O Williams
(Chair of Trustees)



D Archard
(Treasurer)

The notes on pages 8 to 18 form part of these financial statements.

ASHFORD AND TENTERDEN SAMARITANS CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. General information

Ashford and Tenterden Samaritans CIO is a charity registered in England and Wales under number 1170627.

2. Accounting policies

2.1 Basis of preparation of financial statements

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

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Ashford and Tenterden Samaritans CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

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

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably.

In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the Trustees' report for more information about their contribution.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

ASHFORD AND TENTERDEN SAMARITANS CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on the following basis.

Freehold property	- 50 years
Fixtures and fittings	- 15 years
Office equipment	- 4 years

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

ASHFORD AND TENTERDEN SAMARITANS CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

2. Accounting policies (continued)

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

2.9 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Donations	3,910	-	3,910	4,883
Grants	-	-	-	1,000
	<hr/>	<hr/>	<hr/>	<hr/>
	3,910	-	3,910	5,883
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total 2023</i>	4,883	1,000	5,883	
	<hr/>	<hr/>	<hr/>	

ASHFORD AND TENTERDEN SAMARITANS CIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
General Fundraising	9,440	9,440	15,581

2023 - all unrestricted funds.

5. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Interest	690	690	257

2023 - all unrestricted funds.

6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Expenditure on raising voluntary income	272	272	2,341

2023 - all unrestricted funds.

ASHFORD AND TENTERDEN SAMARITANS CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Charitable Activities	13,797	-	13,797	21,565
<i>Total 2023</i>	<i>20,787</i>	<i>778</i>	<i>21,565</i>	

8. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	Total funds 2023 £
Charitable Activities	1,342	12,455	13,797	21,565
<i>Total 2023</i>	<i>874</i>	<i>20,691</i>	<i>21,565</i>	

Analysis of direct costs

	Total funds 2024 £	Total funds 2023 £
Volunteer travel expenses	478	296
Emergency telephone	791	402
Volunteer training and support costs	73	176
	1,342	874

ASHFORD AND TENTERDEN SAMARITANS CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2024 £	<i>Total funds 2023 £</i>
Depreciation	3,285	3,027
Water, rates, light and heat	3,058	3,171
Repairs and renewals	125	1,652
Cleaning and housekeeping	870	1,718
Office telephone and fax	1,473	1,325
Insurance	911	872
Health and safety	-	187
Printing, postage and stationary	181	207
Bank charges	60	72
Advertising	-	196
Subscriptions	204	185
Annual General Meeting costs	98	83
New Branch Contribution	1,255	7,061
Information Commissioners Office fees	35	35
Independent examiner's fees	900	900
	12,455	<i>20,691</i>

Included within the above are governance costs totalling £2,190 (2023 - £7,996).

9. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £900 (2023 - £900).

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, expenses totalling £518 were reimbursed or paid directly to 2 Trustees (2023 - £846 to 1 Trustee). The reimbursement of expenditure relates to various general expenses including; cleaning, repairs, fundraising costs, stationary and travel. All expenditure was suffered in the course of charitable activities.

ASHFORD AND TENTERDEN SAMARITANS CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

11. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Office equipment £	Total £
Cost or valuation				
At 1 April 2023	104,453	3,288	25,687	133,428
Additions	-	948	806	1,754
At 31 March 2024	104,453	4,236	26,493	135,182
Depreciation				
At 1 April 2023	53,772	544	23,811	78,127
Charge for the year	2,089	277	919	3,285
At 31 March 2024	55,861	821	24,730	81,412
Net book value				
At 31 March 2024	48,592	3,415	1,763	53,770
At 31 March 2023	50,681	2,744	1,876	55,301

12. Debtors

	2024 £	2023 £
Due within one year		
Prepayments and accrued income	-	569
	-	569

13. Creditors: Amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	3,400	4,500
	3,400	4,500

ASHFORD AND TENTERDEN SAMARITANS CIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

14. Financial instruments

	2024	2023
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	47,127	46,156

Financial assets measured at fair value through income and expenditure comprise cash in hand and at bank.

ASHFORD AND TENTERDEN SAMARITANS CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted funds				
General Funds	97,304	14,040	(14,069)	97,275
Restricted funds				
Kent Minds	222	-	-	222
Total of funds	97,526	14,040	(14,069)	97,497

Statement of funds - prior year

	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2023 £</i>
Unrestricted funds					
General Funds	99,545	20,721	(23,128)	166	97,304
Restricted funds					
IT Projects	166	-	-	(166)	-
Kent Minds	-	1,000	(778)	-	222
	166	1,000	(778)	(166)	222
Total of funds	99,711	21,721	(23,906)	-	97,526

ASHFORD AND TENTERDEN SAMARITANS CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

16. Summary of funds

Summary of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
General funds	97,304	14,040	(14,069)	97,275
Restricted funds	222	-	-	222
	<u>97,526</u>	<u>14,040</u>	<u>(14,069)</u>	<u>97,497</u>

Summary of funds - prior year

	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2023 £</i>
General funds	99,545	20,721	(23,128)	166	97,304
Restricted funds	166	1,000	(778)	(166)	222
	<u>99,711</u>	<u>21,721</u>	<u>(23,906)</u>	<u>-</u>	<u>97,526</u>

17. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	53,770	-	53,770
Current assets	46,905	222	47,127
Creditors due within one year	(3,400)	-	(3,400)
Total	<u>97,275</u>	<u>222</u>	<u>97,497</u>

ASHFORD AND TENTERDEN SAMARITANS CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	55,301	-	55,301
Current assets	46,503	222	46,725
Creditors due within one year	(4,500)	-	(4,500)
Total	97,304	222	97,526

18. Restricted funds

The IT projects fund represented funds to enhance the IT equipment of the charity. The remainder of this fund was utilised on capital expenditure in the 2022/23 year.

The Kent Minds fund is to be used for the conversion of a bedroom. Of the £1,000 donated, £778 was utilised in the 2022/23 year converting a bedroom to an office.

19. Related party transactions

The charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the charity at 31 March 2024.

ASHFORD AND TENTERDEN SAMARITANS

England & Wales - Charity number 1170627

Accounts

**ASHFORD AND TENTERDEN
SAMARITANS CIO
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

ASHFORD AND TENTERDEN SAMARITANS CIO

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ASHFORD AND TENTERDEN SAMARITANS CIO

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2023**

Trustees

N D'Silva, Treasurer to 17 October 2022 (resigned 17 October 2022)

O Williams, Chair

L Hill (resigned 10 October 2023)

B Boylan-Kowall

D Archard, Treasurer from 17 October 2022 (appointed 5 September 2022)

Charity registered number

1170627

Principal office

22 Queen Street, Ashford, Kent, TN23 1RG

Accountants

Magee Gammon Corporate Limited, Henwood House, Henwood, Ashford, Kent, TN24 8DH

Bankers

CAF Bank, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ

ASHFORD AND TENTERDEN SAMARITANS CIO

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report together with the financial statements of the charity for the year from 1 April 2022 to 31 March 2023.

Objectives and activities

a. Policies and objectives

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

Each year the aims, objectives and activities of the charity are reviewed. The review looks at what the charity has achieved and the outcomes of the work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people the charity is set up to help. The review also helps to ensure the aims, objectives and activities of the charity remain focused on the stated purpose.

b. Activities for achieving objectives

The charity carries out its objectives by:

- * Being available to provide emotional support for those people who are experiencing feelings of distress or despair, including those that may lead to suicide;
- * Reaching out to high risk groups and communities to reduce the risk of suicide;
- * Working in partnership with other organisations, agencies and experts;
- * Influencing public policy and raising awareness of the challenges of reducing suicide.

c. Volunteers

The charity is grateful for the unstinting efforts of its volunteers who are involved in service provision and governance.

ASHFORD AND TENTERDEN SAMARITANS CIO

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

a. Financial review

The charity's main source of funds for the year has been through fundraising activities and income from donations has reduced.

The charity Trustees have also closely monitored and evaluated those costs incurred in operating the branch throughout the year and are satisfied with its performance.

Net outgoing resources for the year was £2,185 (2022: Net outgoing resources of £1,352).

b. Review of activities

The focus moved to fundraising which had been restricted in prior years due to covid and this led to income more than doubling overall.

c. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

d. Reserves policy

The Trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately eighteen months of unrestricted charitable expenditure. The Trustees consider this level will provide sufficient funds to continue the current activities of the charity in the event of a significant drop in income in any one year.

At the balance sheet date free reserves stood at £42,225 which represents approximately 21 months of expenditure. The Trustees will continue to work to hold reserves in line with the policy over the coming years.

Structure, governance and management

a. Constitution

The charity was incorporated on 8 December 2016 as a Charitable Incorporated Organisation, with its governing document being its constitution. All assets and liabilities of the former unincorporated charity (The Samaritans of Ashford and Tenterden - Charity number 264401) were transferred on 1 April 2017 to the charity.

The principal object of the charity is to:

* work for the assistance of those who are suicidal, despairing or in distress in Ashford, Tenterden and surrounding areas, and;

* support other recognised branches of The Samaritans.

b. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of model constitution. The constitution provides for a minimum of 3 trustees to a maximum of 8 trustees. Trustees are to serve for a period of three years after which they must be re-elected at the next Annual General Meeting. All Trustees give their time voluntarily and receive no remuneration or other benefits.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

Structure, governance and management (continued)

c. Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate the exposure to the major risks.

Statement of Trustees' responsibilities


The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 13 November 2023 and signed on their behalf
by:



O Williams
(Chair of Trustees)

ASHFORD AND TENTERDEN SAMARITANS CIO

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2023**

Independent examiner's report to the Trustees of Ashford and Tenterden Samaritans CIO ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed 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 the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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

Signed:



Dated: 13 November 2023

Andrew John Childs FCA

Magee Gammon Corporate Limited
Chartered Accountants
Henwood House
Henwood
Ashford
Kent
TN24 8DH

ASHFORD AND TENTERDEN SAMARITANS CIO

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	4,883	1,000	5,883	8,775
Other trading activities	4	15,581	-	15,581	1,534
Investments	5	257	-	257	5
Total income		20,721	1,000	21,721	10,314
Expenditure on:					
Raising funds	6	2,341	-	2,341	-
Charitable activities	7	20,787	778	21,565	11,666
Total expenditure		23,128	778	23,906	11,666
Net (expenditure)/income		(2,407)	222	(2,185)	(1,352)
Transfers between funds	15	166	(166)	-	-
Net movement in funds		(2,241)	56	(2,185)	(1,352)
Reconciliation of funds:					
Total funds brought forward		99,545	166	99,711	101,063
Net movement in funds		(2,241)	56	(2,185)	(1,352)
Total funds carried forward		97,304	222	97,526	99,711

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


The notes on pages 8 to 18 form part of these financial statements.

ASHFORD AND TENTERDEN SAMARITANS CIO

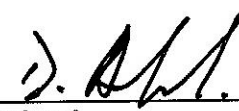
**BALANCE SHEET
AS AT 31 MARCH 2023**

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	55,301	57,366
Current assets			
Debtors	12	569	872
Cash at bank and in hand		46,156	42,253
		<u>46,725</u>	<u>43,125</u>
Creditors: amounts falling due within one year	13	(4,500)	(780)
Net current assets		42,225	42,345
Total net assets		<u>97,526</u>	<u>99,711</u>
 Charity funds			
Restricted funds	15	222	166
Unrestricted funds	15	97,304	99,545
Total funds		<u>97,526</u>	<u>99,711</u>

The financial statements were approved and authorised for issue by the Trustees on 13 November 2023 and signed on their behalf by:



J Williams
 (Chair of Trustees)



D Archard
 (Treasurer)

The notes on pages 8 to 18 form part of these financial statements.

ASHFORD AND TENTERDEN SAMARITANS CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. General information

Ashford and Tenterden Samaritans CIO is a charity registered in England and Wales under number 1170627.

2. Accounting policies

2.1 Basis of preparation of financial statements

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

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Ashford and Tenterden Samaritans CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

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

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably.

In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the Trustees' report for more information about their contribution.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

ASHFORD AND TENTERDEN SAMARITANS CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on the following basis.

Freehold property	- 50 years
Fixtures and fittings	- 15 years
Office equipment	- 4 years

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

ASHFORD AND TENTERDEN SAMARITANS CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

2. Accounting policies (continued)

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

2.9 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations	4,883	-	4,883	8,775
Grants	-	1,000	1,000	-
	<u>4,883</u>	<u>1,000</u>	<u>5,883</u>	<u>8,775</u>
<i>Total 2022</i>	<u>8,775</u>	<u>-</u>	<u>8,775</u>	

ASHFORD AND TENTERDEN SAMARITANS CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
General Fundraising	15,581	15,581	1,534

2022 - all unrestricted funds.

5. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Interest	257	257	5

2022 - all unrestricted funds.

6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Expenditure on raising voluntary income	2,341	2,341	-

2022 - all unrestricted funds.

ASHFORD AND TENTERDEN SAMARITANS CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Charitable Activities	20,787	778	21,565	11,666
<i>Total 2022</i>	11,666	-	11,666	

8. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Charitable Activities	874	20,691	21,565	11,666
<i>Total 2022</i>	667	10,999	11,666	

Analysis of direct costs

	Total funds 2023 £	Total funds 2022 £
Volunteer travel expenses	296	80
Emergency telephone	402	415
Volunteer training and support costs	176	172
	874	667

ASHFORD AND TENTERDEN SAMARITANS CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2023 £	<i>Total funds 2022 £</i>
Depreciation	3,027	2,871
Water, rates, light and heat	3,171	2,063
Repairs and renewals	1,652	694
Cleaning and housekeeping	1,718	628
Office telephone and fax	1,325	1,296
Insurance	872	773
Health and safety	187	349
Printing, postage and stationary	207	132
Bank charges	72	96
Hospitality	-	90
Advertising	196	170
Subscriptions	185	185
Annual General Meeting costs	83	103
New Branch Contribution	7,061	734
Information Commissioners Office fees	35	35
Independent examiner's fees	900	780
	20,691	<i>10,999</i>

Included within the above are governance costs totalling £7,996 (2022 - £1,549).

9. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £900 (2022 - £780).

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, expenses totaling £846 were reimbursed or paid directly to 1 Trustee (2022 - £1,053 to 3 Trustees). The reimbursement of expenditure relates to various general expenses including; cleaning, repairs, fundraising costs, stationary and travel. All expenditure was suffered in the course of charitable activities.

ASHFORD AND TENTERDEN SAMARITANS CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

11. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Office equipment £	Total £
Cost or valuation				
At 1 April 2022	104,453	3,288	24,725	132,466
Additions	-	-	962	962
At 31 March 2023	104,453	3,288	25,687	133,428
Depreciation				
At 1 April 2022	51,683	325	23,092	75,100
Charge for the year	2,089	219	719	3,027
At 31 March 2023	53,772	544	23,811	78,127
Net book value				
At 31 March 2023	50,681	2,744	1,876	55,301
At 31 March 2022	52,770	2,963	1,633	57,366

12. Debtors

	2023 £	2022 £
Due within one year		
Prepayments and accrued income	569	872

13. Creditors: Amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	4,500	780

ASHFORD AND TENTERDEN SAMARITANS CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

14. Financial instruments

	2023	2022
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	46,156	42,253

Financial assets measured at fair value through income and expenditure comprise cash in hand and at bank.

ASHFORD AND TENTERDEN SAMARITANS CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Unrestricted funds					
General Funds	99,545	20,721	(23,128)	166	97,304
Restricted funds					
IT Projects	166	-	-	(166)	-
Kent Minds	-	1,000	(778)	-	222
	<u>166</u>	<u>1,000</u>	<u>(778)</u>	<u>(166)</u>	<u>222</u>
Total of funds	<u><u>99,711</u></u>	<u><u>21,721</u></u>	<u><u>(23,906)</u></u>	<u><u>-</u></u>	<u><u>97,526</u></u>

Statement of funds - prior year

	<i>Balance at 1 April 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2022 £</i>
Unrestricted funds				
General Funds	100,897	10,314	(11,666)	99,545
Restricted funds				
IT Projects	166	-	-	166
Total of funds	<u><u>101,063</u></u>	<u><u>10,314</u></u>	<u><u>(11,666)</u></u>	<u><u>99,711</u></u>

ASHFORD AND TENTERDEN SAMARITANS CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

16. Summary of funds

Summary of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
General funds	99,545	20,721	(23,128)	166	97,304
Restricted funds	166	1,000	(778)	(166)	222
	<u>99,711</u>	<u>21,721</u>	<u>(23,906)</u>	<u>-</u>	<u>97,526</u>

Summary of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
General funds	100,897	10,314	(11,666)	99,545
Restricted funds	166	-	-	166
	<u>101,063</u>	<u>10,314</u>	<u>(11,666)</u>	<u>99,711</u>

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	55,301	-	55,301
Current assets	46,503	222	46,725
Creditors due within one year	(4,500)	-	(4,500)
Total	<u>97,304</u>	<u>222</u>	<u>97,526</u>

ASHFORD AND TENTERDEN SAMARITANS CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	57,366	-	57,366
Current assets	42,959	166	43,125
Creditors due within one year	(780)	-	(780)
Total	99,545	166	99,711

18. Restricted funds

The IT projects fund represents funds to enhance the IT equipment of the charity. The remainder of this fund was utilised on capital expenditure in the year.

The Kent Minds fund is to be used for the conversion of a bedroom. Of the £1,000 donated, £778 was utilised in the year converting a bedroom to an office.

19. Related party transactions

The charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the charity at 31 March 2023.

ASHFORD AND TENTERDEN SAMARITANS

England & Wales - Charity number 1170627

Accounts

**ASHFORD AND TENTERDEN
SAMARITANS CIO
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

ASHFORD AND TENTERDEN SAMARITANS CIO

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ASHFORD AND TENTERDEN SAMARITANS CIO

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2022

Trustees	J Lally (deceased 12 June 2021) N D'Silva, Treasurer to 5 September 2022 A Watson (resigned 30 September 2021) C Rance (resigned 30 June 2021) O Williams, Chair (appointed 30 September 2021) L Hill (appointed 11 October 2021) B Boylan-Kowall (appointed 25 October 2021) D Archard, Treasurer from 5 September 2022 (appointed 5 September 2022)
Charity registered number	1170627
Principal office	22 Queen Street Ashford Kent TN23 1RG
Accountants	Magee Gammon Corporate Limited Chartered Accountants Henwood House Henwood Ashford Kent TN24 8DH
Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

ASHFORD AND TENTERDEN SAMARITANS CIO

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report together with the financial statements of the charity for the year from 1 April 2021 to 31 March 2022.

Objectives and activities

a. Policies and objectives

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

Each year the aims, objectives and activities of the charity are reviewed. The review looks at what the charity has achieved and the outcomes of the work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people the charity is set up to help. The review also helps to ensure the aims, objectives and activities of the charity remain focused on the stated purpose.

b. Activities for achieving objectives

The charity carries out its objectives by:

- * Being available to provide emotional support for those people who are experiencing feelings of distress or despair, including those that may lead to suicide;
- * Reaching out to high risk groups and communities to reduce the risk of suicide;
- * Working in partnership with other organisations, agencies and experts;
- * Influencing public policy and raising awareness of the challenges of reducing suicide.

c. Volunteers

The charity is grateful for the unstinting efforts of its volunteers who are involved in service provision and governance.

ASHFORD AND TENTERDEN SAMARITANS CIO

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance

a. Financial review

The charity's main source of funds for the year has been through donations and grants by individuals, trusts and corporate entities, to whom the charity is exceptionally grateful for their support. As can be appreciated from these accounts, this principle source of income is paramount to the stability of the charity.

The charity Trustees have also closely monitored and evaluated those costs incurred in operating the branch throughout the year and are satisfied with its performance.

Net outgoing resources for the year was £1,352 (2021: Net incoming resources of £6,139).

b. Review of activities

Although the income from donations increased compared to the prior year, no grants were received and fund raising income was lower than the prior year. This significantly reduced the income generated during the year.

c. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

d. Reserves policy

The Trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately eighteen months of unrestricted charitable expenditure. The Trustees consider this level will provide sufficient funds to continue the current activities of the charity in the event of a significant drop in income in any one year.

At the balance sheet date free reserves stood at £42,345 which represents approximately 44 months of expenditure. The Trustees will continue to work to hold reserves in line with the policy over the coming years.

Structure, governance and management

a. Constitution

The charity was incorporated on 8 December 2016 as a Charitable Incorporated Organisation, with its governing document being its constitution. All assets and liabilities of the former unincorporated charity (The Samaritans of Ashford and Tenterden - Charity number 264401) were transferred on 1 April 2017 to the charity.

The principal object of the charity is to:

- * work for the assistance of those who are suicidal, despairing or in distress in Ashford, Tenterden and surrounding areas, and;
- * support other recognised branches of The Samaritans.

ASHFORD AND TENTERDEN SAMARITANS CIO

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of model constitution. The constitution provides for a minimum of 3 trustees to a maximum of 8 trustees. Trustees are to serve for a period of three years after which they must be re-elected at the next Annual General Meeting. All Trustees give their time voluntarily and receive no remuneration or other benefits.

c. Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate the exposure to the major risks.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 7 November 2022 and signed on their behalf by:



O Williams
(Chair of Trustees)

ASHFORD AND TENTERDEN SAMARITANS CIO

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2022

Independent examiner's report to the Trustees of Ashford and Tenterden Samaritans CIO ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed 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 the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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

Signed:



Dated: 7 November 2022

Andrew John Childs FCA

Magee Gammon Corporate Limited
Chartered Accountants
Henwood House
Henwood
Ashford
Kent
TN24 8DH

ASHFORD AND TENTERDEN SAMARITANS CIO

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	8,775	-	8,775	14,049
Other trading activities	4	1,534	-	1,534	2,372
Investments	5	5	-	5	11
Total income		10,314	-	10,314	16,432
Expenditure on:					
Charitable activities	6	11,666	-	11,666	10,293
Total expenditure		11,666	-	11,666	10,293
Net movement in funds		(1,352)	-	(1,352)	6,139
Reconciliation of funds:					
Total funds brought forward		100,897	166	101,063	94,924
Net movement in funds		(1,352)	-	(1,352)	6,139
Total funds carried forward		99,545	166	99,711	101,063

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

The notes on pages 8 to 18 form part of these financial statements.

ASHFORD AND TENTERDEN SAMARITANS CIO

**BALANCE SHEET
AS AT 31 MARCH 2022**

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	10	57,366	58,188
Current assets			
Debtors	11	872	-
Cash at bank and in hand		42,253	43,655
		43,125	43,655
Creditors: amounts falling due within one year	12	(780)	(780)
		42,345	42,875
Net current assets		42,345	42,875
Total net assets		99,711	101,063
 Charity funds			
Restricted funds	14	166	166
Unrestricted funds	14	99,545	100,897
		99,711	101,063
Total funds		99,711	101,063

The financial statements were approved and authorised for issue by the Trustees on 07 November 2022 and signed on their behalf by:



O Williams
(Chair of Trustees)



D Archard
(Treasurer)

The notes on pages 8 to 18 form part of these financial statements.

ASHFORD AND TENTERDEN SAMARITANS CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. General information

Ashford and Tenterden Samaritans CIO is a charity registered in England and Wales under number 1170627.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Ashford and Tenterden Samaritans CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

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

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably.

In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the Trustees' report for more information about their contribution.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

ASHFORD AND TENTERDEN SAMARITANS CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the statement of financial activities as the related expenditure is incurred.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on the following basis.

Freehold property	- 50 years
Fixtures and fittings	- 15 years
Office equipment	- 4 years

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

ASHFORD AND TENTERDEN SAMARITANS CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

2. Accounting policies (continued)

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

2.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations	8,775	8,775	7,049
Grants	-	-	4,000
Government grants	-	-	3,000
	<u>8,775</u>	<u>8,775</u>	<u>14,049</u>

ASHFORD AND TENTERDEN SAMARITANS CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
General Fundraising	1,534	1,534	2,372

2021 - all unrestricted funds.

5. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Interest	5	5	11

2021 - all unrestricted funds.

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Total 2022 £	<i>Total 2021 £</i>
Charitable Activities	11,666	11,666	10,293

ASHFORD AND TENTERDEN SAMARITANS CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

7. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £	Total funds 2021 £
Charitable Activities	667	10,999	11,666	10,293
<i>Total 2021</i>	<u>835</u>	<u>9,458</u>	<u>10,293</u>	

Analysis of direct costs

	Activities 2022 £	Total funds 2022 £	Total funds 2021 £
Volunteer travel expenses	80	80	215
Emergency telephone	415	415	404
Volunteer training and support costs	172	172	216
	<u>667</u>	<u>667</u>	<u>835</u>

ASHFORD AND TENTERDEN SAMARITANS CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Activities 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Depreciation	2,871	2,871	3,111
Water, rates, light and heat	2,063	2,063	3,045
Repairs and renewals	694	694	480
Cleaning and housekeeping	628	628	847
Office telephone and fax	1,296	1,296	974
Insurance	773	773	720
Health and safety	349	349	161
Printing, postage and stationary	132	132	175
Bank charges	96	96	69
Hospitality	90	90	-
Advertising	170	170	-
Subscriptions	185	185	-
Annual General Meeting costs	103	103	-
New Branch Contribution	734	734	(939)
Information Commissioners Office fees	35	35	35
Independent examiner's fees	780	780	780
	10,999	10,999	9,458

Included within the above are governance costs totaling £1,549 (2021 - £815). The New Branch Contribution which forms part of governance costs was waived for the 2020 and 2021 years.

8. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £780 (2021 - £780).

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, expenses totaling £1,053 were reimbursed or paid directly to 3 Trustees (2021 - £1,319 to 2 Trustees). The reimbursement of expenditure relates to various general expenses including; cleaning, repairs, stationary and travel. All expenditure was suffered in the course of charitable activities.

ASHFORD AND TENTERDEN SAMARITANS CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

10. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Office equipment £	Total £
Cost or valuation				
At 1 April 2021	104,453	1,989	23,975	130,417
Additions	-	1,299	750	2,049
At 31 March 2022	<u>104,453</u>	<u>3,288</u>	<u>24,725</u>	<u>132,466</u>
Depreciation				
At 1 April 2021	49,594	177	22,458	72,229
Charge for the year	2,089	148	634	2,871
At 31 March 2022	<u>51,683</u>	<u>325</u>	<u>23,092</u>	<u>75,100</u>
Net book value				
At 31 March 2022	<u>52,770</u>	<u>2,963</u>	<u>1,633</u>	<u>57,366</u>
At 31 March 2021	<u>54,859</u>	<u>1,812</u>	<u>1,517</u>	<u>58,188</u>

11. Debtors

	2022 £	2021 £
Due within one year		
Prepayments and accrued income	<u>872</u>	<u>-</u>

12. Creditors: Amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	<u>780</u>	<u>780</u>

ASHFORD AND TENTERDEN SAMARITANS CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

13. Financial instruments

	2022	2021
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	42,253	43,655

Financial assets measured at fair value through income and expenditure comprise cash in hand and at bank.

ASHFORD AND TENTERDEN SAMARITANS CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Unrestricted funds				
General Funds	100,897	10,314	(11,666)	99,545
Restricted funds				
IT Projects	166	-	-	166
Total of funds	101,063	10,314	(11,666)	99,711

Statement of funds - prior year

	<i>Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2021 £</i>
Unrestricted funds					
General Funds	90,495	16,432	(10,293)	4,263	100,897
Restricted funds					
IT Projects	166	-	-	-	166
De Haan	4,263	-	-	(4,263)	-
	4,429	-	-	(4,263)	166
Total of funds	94,924	16,432	(10,293)	-	101,063

ASHFORD AND TENTERDEN SAMARITANS CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

15. Summary of funds

Summary of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
General funds	100,897	10,314	(11,666)	99,545
Restricted funds	166	-	-	166
	<u>101,063</u>	<u>10,314</u>	<u>(11,666)</u>	<u>99,711</u>

Summary of funds - prior year

	<i>Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2021 £</i>
General funds	90,495	16,432	(10,293)	4,263	100,897
Restricted funds	4,429	-	-	(4,263)	166
	<u>94,924</u>	<u>16,432</u>	<u>(10,293)</u>	<u>-</u>	<u>101,063</u>

ASHFORD AND TENTERDEN SAMARITANS CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	57,366	-	57,366
Current assets	42,959	166	43,125
Creditors due within one year	(780)	-	(780)
Total	99,545	166	99,711

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	58,188	-	58,188
Current assets	43,489	166	43,655
Creditors due within one year	(780)	-	(780)
Total	100,897	166	101,063

17. Restricted funds

The IT projects fund represents funds to enhance the IT equipment of the charity. None of this fund was utilised in the year.

18. Related party transactions

The charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the charity at 31 March 2022.

ASHFORD AND TENTERDEN SAMARITANS

England & Wales - Charity number 1170627

Accounts

**ASHFORD AND TENTERDEN
SAMARITANS CIO
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

ASHFORD AND TENTERDEN SAMARITANS CIO

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ASHFORD AND TENTERDEN SAMARITANS CIO

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

Trustees
J Lally, Chair (deceased 12 June 2021)
N D'Silva, Treasurer
A Watson (resigned 30 September 2021)
C Rance (resigned 30 June 2021)
O Williams, Chair (appointed 30 September 2021)
L Hill (appointed 11 October 2021)
B Boylan-Kowall (appointed 25 October 2021)

**Charity registered
number** 1170627

Principal office
22 Queen Street
Ashford
Kent
TN23 1RG

Accountants
Magee Gammon Corporate Limited
Chartered Accountants
Henwood House
Henwood
Ashford
Kent
TN24 8DH

Bankers
CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

ASHFORD AND TENTERDEN SAMARITANS CIO

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their annual report together with the financial statements of the charity for the year from 1 April 2020 to 31 March 2021.

Objectives and activities

a. Policies and objectives

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

Each year the aims, objectives and activities of the charity are reviewed. The review looks at what the charity has achieved and the outcomes of the work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people the charity is set up to help. The review also helps to ensure the aims, objectives and activities of the charity remain focused on the stated purpose.

b. Activities for achieving objectives

The charity carries out its objectives by:

- * Being available to provide emotional support for those people who are experiencing feelings of distress or despair, including those that may lead to suicide;
- * Reaching out to high risk groups and communities to reduce the risk of suicide;
- * Working in partnership with other organisations, agencies and experts;
- * Influencing public policy and raising awareness of the challenges of reducing suicide.

c. Volunteers

The charity is grateful for the unstinting efforts of its volunteers who are involved in service provision and governance.

ASHFORD AND TENTERDEN SAMARITANS CIO

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

Achievements and performance

a. Financial review

The charity's main source of funds for the year has been through donations and grants by individuals, trusts and corporate entities, to whom the charity is exceptionally grateful for their support. As can be appreciated from these accounts, this principle source of income is paramount to the stability of the charity.

The charity Trustees have also closely monitored and evaluated those costs incurred in operating the branch throughout the year and are satisfied with its performance.

Net incoming resources for the year was £6,139 (2020: Net incoming resources of £1,191).

b. Review of activities

Due to Covid legislation, the charity has been restricted in its ability to organise fundraising events number as they would expect to in any given 'normal' year.

c. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. The Covid-19 pandemic has had a negative impact on the fundraising ability of the charity but the trustees do not believe this will be of detriment to the ability of the charity to continue for the foreseeable future.

d. Reserves policy

The Trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately eighteen months of unrestricted charitable expenditure. The Trustees consider this level will provide sufficient funds to continue the current activities of the charity in the event of a significant drop in income in any one year.

At the balance sheet date free reserves stood at £42,875 which represents approximately 50 months of expenditure. The Trustees will continue to work to hold reserves in line with the policy over the coming years.

Structure, governance and management

a. Constitution

The charity was incorporated on 8 December 2016 as a Charitable Incorporated Organisation, with its governing document being its constitution. All assets and liabilities of the former unincorporated charity (The Samaritans of Ashford and Tenterden - Charity number 264401) were transferred on 1 April 2017 to the charity.

The principal object of the charity is to:

* work for the assistance of those who are suicidal, despairing or in distress in Ashford, Tenterden and surrounding areas, and;

* support other recognised branches of The Samaritans.

ASHFORD AND TENTERDEN SAMARITANS CIO

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

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of model constitution. The constitution provides for a minimum of 3 trustees to a maximum of 8 trustees. Trustees are to serve for a period of three years after which they must be re-elected at the next Annual General Meeting. All Trustees give their time voluntarily and receive no remuneration or other benefits.

c. Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate the exposure to the major risks.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 15 November 2021 and signed on their behalf by:

O Williams
(Chair of Trustees)

ASHFORD AND TENTERDEN SAMARITANS CIO

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

Independent examiner's report to the Trustees of Ashford and Tenterden Samaritans CIO ('the charity')

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

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed 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 the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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

Signed:

Dated: 15 November 2021

Andrew John Childs FCA

Magee Gammon Corporate Limited

Chartered Accountants

Henwood House

Henwood

Ashford

Kent

TN24 8DH

ASHFORD AND TENTERDEN SAMARITANS CIO

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	3	14,049	-	14,049	16,113
Other trading activities	4	2,372	-	2,372	7,321
Investments	5	11	-	11	42
Total income		16,432	-	16,432	23,476
Expenditure on:					
Raising funds	6	-	-	-	939
Charitable activities	7	10,293	-	10,293	21,346
Total expenditure		10,293	-	10,293	22,285
Net income		6,139	-	6,139	1,191
Transfers between funds	14	4,263	(4,263)	-	-
Net movement in funds		10,402	(4,263)	6,139	1,191
Reconciliation of funds:					
Total funds brought forward		90,495	4,429	94,924	93,733
Net movement in funds		10,402	(4,263)	6,139	1,191
Total funds carried forward		100,897	166	101,063	94,924

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

The notes on pages 8 to 17 form part of these financial statements.

ASHFORD AND TENTERDEN SAMARITANS CIO

**BALANCE SHEET
AS AT 31 MARCH 2021**

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	11	58,188	59,868
Current assets			
Cash at bank and in hand		43,655	36,775
		43,655	36,775
Creditors: amounts falling due within one year	12	(780)	(1,719)
		42,875	35,056
Net current assets		42,875	35,056
Total net assets		101,063	94,924
 Charity funds			
Restricted funds	14	166	4,429
Unrestricted funds	14	100,897	90,495
		101,063	94,924
Total funds		101,063	94,924

The financial statements were approved and authorised for issue by the Trustees on 15 November 2021 and signed on their behalf by:

O Williams
(Chair of Trustees)

N D'Silva
(Treasurer)

The notes on pages 8 to 17 form part of these financial statements.

ASHFORD AND TENTERDEN SAMARITANS CIO

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

1. General information

Ashford and Tenterden Samaritans CIO is a charity registered in England and Wales under number 1170627.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Ashford and Tenterden Samaritans CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

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

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably.

In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the Trustees' report for more information about their contribution.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

ASHFORD AND TENTERDEN SAMARITANS CIO

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

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the statement of financial activities as the related expenditure is incurred.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on the following basis.

Freehold property	- 50 years
Fixtures and fittings	- 15 years
Office equipment	- 4 years

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

ASHFORD AND TENTERDEN SAMARITANS CIO

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

2. Accounting policies (continued)

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

2.9 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Donations	7,049	-	7,049	5,813
Grants	4,000	-	4,000	10,300
Government grants	3,000	-	3,000	-
	<u>14,049</u>	<u>-</u>	<u>14,049</u>	<u>16,113</u>
<i>Total 2020</i>	<u>5,813</u>	<u>10,300</u>	<u>16,113</u>	

ASHFORD AND TENTERDEN SAMARITANS CIO

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

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
General Fundraising	2,372	2,372	5,364
Sponsored Events	-	-	1,957
	2,372	2,372	7,321
	2,372	2,372	7,321

2020 - all unrestricted funds.

5. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Interest	11	11	42
	11	11	42

2020 - all unrestricted funds.

6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Expenditure on raising voluntary income	-	-	939
	-	-	939

2020 - all unrestricted funds.

ASHFORD AND TENTERDEN SAMARITANS CIO

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

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Charitable Activities	10,293	-	10,293	21,346
<i>Total 2020</i>	<u>16,801</u>	<u>4,545</u>	<u>21,346</u>	

8. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Charitable Activities	835	9,458	10,293	21,346
<i>Total 2020</i>	<u>1,346</u>	<u>20,000</u>	<u>21,346</u>	

Analysis of direct costs

	Activities 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Volunteer travel expenses	215	215	744
Emergency telephone	404	404	398
Volunteer training and support costs	216	216	204
	<u>835</u>	<u>835</u>	<u>1,346</u>

ASHFORD AND TENTERDEN SAMARITANS CIO

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

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Activities 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Depreciation	3,111	3,111	3,270
Water, rates, light and heat	3,045	3,045	2,559
Repairs and renewals	480	480	9,991
Cleaning and housekeeping	847	847	547
Equipment rental	-	-	210
Office telephone and fax	974	974	1,411
Insurance	720	720	-
Health and safety	161	161	217
Printing, postage and stationary	175	175	32
Bank charges	69	69	60
Hospitality	-	-	135
Annual General Meeting costs	-	-	185
New Branch Contribution	(939)	(939)	568
Information Commissioners Office fees	35	35	35
Independent examiner's fees	780	780	780
	<u>9,458</u>	<u>9,458</u>	<u>20,000</u>

Included within the above are governance costs totaling £815 (2020 - £1,568). The New Branch Contribution which normally forms part of governance costs was waived for the 2020 and 2021 year.

9. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £780 (2020 - £780).

10. Trustees' remuneration and expenses

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

During the year ended 31 March 2021, expenses totaling £1,319 were reimbursed or paid directly to 2 Trustees (2020 - £1,761 to 4 Trustees). The reimbursement of expenditure relates to various general expenses including; cleaning, training, repairs, stationary and travel. All expenditure was suffered in the course of charitable activities.

ASHFORD AND TENTERDEN SAMARITANS CIO

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

11. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Office equipment £	Total £
Cost or valuation				
At 1 April 2020	104,453	1,989	22,544	128,986
Additions	-	-	1,431	1,431
At 31 March 2021	<u>104,453</u>	<u>1,989</u>	<u>23,975</u>	<u>130,417</u>
Depreciation				
At 1 April 2020	47,505	44	21,569	69,118
Charge for the year	2,089	133	889	3,111
At 31 March 2021	<u>49,594</u>	<u>177</u>	<u>22,458</u>	<u>72,229</u>
Net book value				
At 31 March 2021	<u><u>54,859</u></u>	<u><u>1,812</u></u>	<u><u>1,517</u></u>	<u><u>58,188</u></u>
At 31 March 2020	<u><u>56,948</u></u>	<u><u>1,945</u></u>	<u><u>975</u></u>	<u><u>59,868</u></u>

12. Creditors: Amounts falling due within one year

	2021 £	2020 £
Other creditors	-	939
Accruals and deferred income	780	780
	<u>780</u>	<u>1,719</u>

13. Financial instruments

	2021 £	2020 £
Financial assets		
Financial assets measured at fair value through income and expenditure	<u><u>43,655</u></u>	<u><u>36,775</u></u>

Financial assets measured at fair value through income and expenditure comprise cash in hand and at bank.

ASHFORD AND TENTERDEN SAMARITANS CIO

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

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Unrestricted funds					
General Funds	90,495	16,432	(10,293)	4,263	100,897
Restricted funds					
IT Projects	166	-	-	-	166
De Haan	4,263	-	-	(4,263)	-
	4,429	-	-	(4,263)	166
Total of funds	94,924	16,432	(10,293)	-	101,063

Statement of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
Unrestricted funds					
General funds	93,567	13,176	(17,740)	1,492	90,495
Restricted funds					
IT Projects	166	-	-	-	166
De Haan	-	10,300	(4,545)	(1,492)	4,263
	166	10,300	(4,545)	(1,492)	4,429
Total of funds	93,733	23,476	(22,285)	-	94,924

ASHFORD AND TENTERDEN SAMARITANS CIO

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

15. Summary of funds

Summary of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
General funds	90,495	16,432	(10,293)	4,263	100,897
Restricted funds	4,429	-	-	(4,263)	166
	<u>94,924</u>	<u>16,432</u>	<u>(10,293)</u>	<u>-</u>	<u>101,063</u>

Summary of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
General funds	93,567	13,176	(17,740)	1,492	90,495
Restricted funds	166	10,300	(4,545)	(1,492)	4,429
	<u>93,733</u>	<u>23,476</u>	<u>(22,285)</u>	<u>-</u>	<u>94,924</u>

ASHFORD AND TENTERDEN SAMARITANS CIO

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

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	58,188	-	58,188
Current assets	43,489	166	43,655
Creditors due within one year	(780)	-	(780)
Total	100,897	166	101,063

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	59,868	-	59,868
Current assets	32,346	4,429	36,775
Creditors due within one year	(1,719)	-	(1,719)
Total	90,495	4,429	94,924

17. Restricted funds

The IT projects fund represents funds to enhance the IT equipment of the charity.

The De Haan fund represents funds to enhance IT equipment and/or maintenance of the branch. The brought forward balance was transferred to the general fund as the restriction for use was removed by the donor during the year.

18. Related party transactions

The charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the charity at 31 March 2021.