

**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.

**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 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 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 £	<i>Total funds 2020 £</i>
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
		<u>43,655</u>	<u>36,775</u>
Creditors: amounts falling due within one year	12	(780)	(1,719)
		<u>42,875</u>	<u>35,056</u>
Net current assets			
		<u>101,063</u>	<u>94,924</u>
Total net assets		<u><u>101,063</u></u>	<u><u>94,924</u></u>
Charity funds			
Restricted funds	14	166	4,429
Unrestricted funds	14	100,897	90,495
		<u>101,063</u>	<u>94,924</u>
Total funds		<u><u>101,063</u></u>	<u><u>94,924</u></u>

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 £	Total funds 2020 £
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>
Total 2020	<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
	<u>2,372</u>	<u>2,372</u>	<u>7,321</u>

2020 - all unrestricted funds.

5. Investment income

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

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
	<u>-</u>	<u>-</u>	<u>939</u>

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
	<hr/>	<hr/>	<hr/>	
<i>Total 2020</i>	<i>16,801</i>	<i>4,545</i>	<i>21,346</i>	
	<hr/>	<hr/>	<hr/>	

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
	<hr/>	<hr/>	<hr/>	
<i>Total 2020</i>	<i>1,346</i>	<i>20,000</i>	<i>21,346</i>	
	<hr/>	<hr/>	<hr/>	

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
	<hr/>	<hr/>	<hr/>
	835	835	1,346
	<hr/>	<hr/>	<hr/>

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
	<hr/> 9,458 <hr/>	<hr/> 9,458 <hr/>	<hr/> 20,000 <hr/>

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

	<i>Balance at 1 April 2019</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Balance at 31 March 2020</i>
	£	£	£	£	£
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.