

**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.

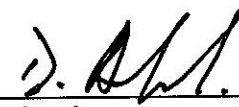
ASHFORD AND TENTERDEN SAMARITANS CIO

**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		<u>42,225</u>	<u>42,345</u>
Total net assets		<u><u>97,526</u></u>	<u><u>99,711</u></u>
 Charity funds			
Restricted funds	15	222	166
Unrestricted funds	15	97,304	99,545
Total funds		<u><u>97,526</u></u>	<u><u>99,711</u></u>

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


D 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.

**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 £	Total funds 2022 £
General Fundraising	15,581	15,581	1,534

2022 - all unrestricted funds.

5. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Interest	257	257	5

2022 - all unrestricted funds.

6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
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 £	Total funds 2022 £
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	10,999

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	<u>104,453</u>	<u>3,288</u>	<u>25,687</u>	<u>133,428</u>
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	<u>53,772</u>	<u>544</u>	<u>23,811</u>	<u>78,127</u>
Net book value				
At 31 March 2023	<u>50,681</u>	<u>2,744</u>	<u>1,876</u>	<u>55,301</u>
At 31 March 2022	<u>52,770</u>	<u>2,963</u>	<u>1,633</u>	<u>57,366</u>

12. Debtors

	2023 £	2022 £
Due within one year		
Prepayments and accrued income	<u>569</u>	<u>872</u>

13. Creditors: Amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	<u>4,500</u>	<u>780</u>

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	<u>99,545</u>	<u>20,721</u>	<u>(23,128)</u>	<u>166</u>	<u>97,304</u>
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

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

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.