



A Christian organisation  
supporting older people

# **FARNHAM ASSIST**

(A Company limited by guarantee)

## **2022 ANNUAL REPORT**



### **Annual Report and Unaudited Accounts For the year ended 31st December 2022**

Company No. 07114978  
Charity Registered No. 1135187

**FARNHAM ASSIST**  
**TRUSTEES ANNUAL REPORT**  
**YEAR ENDED 31 DECEMBER 2022**

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**FARNHAM ASSIST**

**TRUSTEES ANNUAL REPORT**

**YEAR ENDED 31 DECEMBER 2022**

**Report from the Chair of Trustees 2022**

The year started with some Covid restrictions lifted only at the end of February but the team was keen to restart the regular activities as soon as possible to relieve the loneliness from which our older people had suffered during the previous 2 years.

We were able to continue the popular monthly community lunches with gradually easing of restrictions and these remain very popular events with ever-increasing numbers attending at both venues.

Our staff had planned new activities trips to Aldershot Military Museum and to Winchester, a summer trip to the seaside, always popular, and a Jubilee tea to name but a few as well as our weekly and monthly pub lunches and knit and natter. One to one befriending is also very well used.

We held a very fruitful "Vision Day" in May with our 3 staff, lead volunteers and trustees. This was a very positive time and led to a good business plan for the next 3-5 years. Monthly church services have been replaced by 3-4 bigger church events at key times of the year and seem very popular. A 20th Anniversary service was held in October as it was too hot on the planned day in July and was well received.

I am pleased to say that there were no staff or trustee changes through the year and it remains for me to thank all 3 of our very dedicated and hard-working staff, Rodney, Angela and Fiona for their commitment to Farnham ASSIST.

In addition, I would like to thank all our trustees and volunteers for their commitment throughout the year without whom our charity would not survive.

Dr Mary Riggs  
Chair of Trustees



## **FARNHAM ASSIST**

### **TRUSTEES ANNUAL REPORT**

#### **YEAR ENDED 31 DECEMBER 2022**

#### **Financial Review for the year**

At the beginning of the year, the United Kingdom was still affected by the aftermath of the COVID-19 pandemic and the last of the legal restrictions were not lifted until 24th February 2022. However, Farnham Assist had started in 2021 to rebuild its programme of services to reach out to its clients or beneficiaries of its work who had particularly suffered from the social isolation which characterised the pandemic. Progress in this regard depended primarily upon our three part-time paid staff comprising a Manager, an Activities Officer and a Lunch Co-Ordinator supported by unpaid co-ordinators and volunteers.

The budget for 2022 contained a forecast income of £58.7k and expected expenditure of £66.7k so that the predicted deficit for the year was £8.0k. Clearly, the financial position of the charity was expected to deteriorate markedly with a serious erosion of unrestricted funds of £30.3k equivalent to approximately six months of routine expenditure. In the event income was £57.1k, reasonably close to that forecast, but expenditure was only £61.7k leading to a deficit of £4.6k, an improvement of £3.4k on the predicted deficit of £8.0k.

Income from gifts, donations and legacies including regular donations from Friends of Farnham Assist together with gift aid reclaimed came to £22.8k, grants received totalled £21.6k, fundraising generated £2.3k and charitable activities, mostly lunch receipts, added £10.4k. Trustee donations made totalled £1,560, 2.7% of the total income of the charity during 2022. As to expenditure staffing costs were £37.6k, event costs £7.6k with office and other expenses totalling £16.5k. No payments were made to trustees for their time or expenses incurred in the course of carrying out trustee duties. However, £34.50 was paid to a trustee for food purchased in the capacity of a volunteer cook. One trustee is also a trustee of Waverley Hoppa Community Transport which was paid £1,760 for minibus and driver hire for monthly community lunches but the trustee took no part in making this arrangement, declared this interest at all trustee meetings and derived no personal benefit from it.

Whilst the financial outcome for 2022 was substantially better than predicted a continued depletion of reserves is not sustainable in the longer term. During the year consideration was given to closing the office and adopting remote working, a widespread trend which became apparent during the Covid-19 pandemic. This might save in the region of £10k per annum. However, it was concluded that this was not appropriate for Farnham Assist at this time as some clients value the social benefits of dropping into the office to talk with staff or meet other clients. Additionally, staff work as a closely knit team and this synergy is facilitated by the office working environment. Reduction in paid staffing levels is also not an option as this would materially reduce the effectiveness of the charity in organising charitable activities. Naturally every opportunity has been taken to control and minimise all categories of day to day expenditure but this has proved challenging in the face of inflation running at over 10%.

It has become apparent that the principal way forward in establishing financial stability is to secure further grant income. To this end a volunteer or trustee board member is needed to support the Manager in making grant applications and a search is ongoing for a person with relevant skills. Farnham Assist is a relatively cost-effective organisation because it relies substantially upon a small army of enthusiastic and committed unpaid volunteers. This means that only an additional £10k of income per annum, a comparatively small amount, would be sufficient to make ends meet and provide a small incremental increase in reserves to compensate for the effects on the real value of these caused by inflation.

**FARNHAM ASSIST**

**TRUSTEES ANNUAL REPORT**

**YEAR ENDED 31 DECEMBER 2022**

**Financial review for the year *(continued)***

Regarding other means of enhancing income many charitable organisations are increasingly relying upon legacies as a source of income. A leaflet encouraging bequests to Farnham Assist is available to promote this appropriately and sensitively. However, this is a long term initiative rather than a short term solution to present financial needs. The Friends of Farnham Assist have, for many years, generously supported our work and during the year a review of communication with members of the scheme was undertaken with the aim of enhancing this source of funding by increasing the number of participants and level of donations.

Farnham Assist is most grateful for the grants received from Waverley Borough Council, the Pargiter Trust via Surrey Community Fund, Farnham Hedgehogs and the Allen Lane Foundation together with donations from numerous individuals, Churches and other charitable trusts and organisations. The support for and encouragement of our activities from local Churches and Farnham Town Council is invaluable as we seek to show God's love to older residents of Farnham. We particularly appreciate the work of our unpaid co-ordinators and volunteers without whom this important work would not be possible.

Dr Brian Capper

Treasurer



## FARNHAM ASSIST

### TRUSTEES ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2022

#### Report from the Manager of Farnham ASSIST

This was a year where the Charity was able to fully resume and grow our activities after the previous disruption of the pandemic. The first part of the year involved regular reviews of our Covid procedures until we were able to fully relax all areas in accordance with Government guidance. I am pleased to say that a full staff team was also in place throughout the year and together we took the operational lead in helping the charity to provide social activities for older people throughout Farnham.

This was a particularly important year for the Charity as we celebrated our 20th year. The highlight was our special anniversary service that took place in early October where we were joined by the Mayors of Guildford and Waverley, our patron (Rt. Revd. Dr Christopher Herbert) our volunteers, wider supporters and clients. We had tried to hold the event earlier in the year but had to cancel the original date on the unusual grounds of extreme heat. Remarkably, this was the only cancellation of an activity since the charity was allowed to resume our face-to-face activities. In April, we were also one of the organisations in Farnham that planted a "Jubilee tree" in recognition of the Queens Platinum Jubilee at the invitation of Farnham Town Council.



It is important to highlight and thank our lead volunteers for many of the activities that took place over the year. These faithful servants take the practical lead of our weekly groups thus enabling the staff team to focus on our larger or one off activities. Our groups and activities that took place during 2022 were as follows:-

## FARNHAM ASSIST

### TRUSTEES ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2022

#### Report from the Manager of Farnham ASSIST *(continued)*

##### Community Lunches

In 2022, we hosted 22 community lunches with 11 at Bethel Baptist Church and 11 at the Memorial Hall in Farnham. These are kindly supported by Waverley Borough Council as part of a 3-year funding agreement which continues until March 2025. The average attendance at the Memorial Lunches has grown to around 65 to 70 guests each month with around 18 to 25 guests usually attending at Hale. It is important to highlight the importance of these lunches as for some, it is the only occasion each month where they will share a meal with others. The cost is deliberately kept low at £7 for a two-course roast meal to ensure there are no financial barriers.

We are kindly supported in providing this service through a fantastic team of volunteers who give up their time to cook, prepare food, welcome people, set up tables, drivers and being table hosts. In addition to our regular volunteers, we have been grateful for the support given by staff and students at Frensham Heights School through serving and providing entertainment on occasions. We would also like to thank Waverley Hoppa Community Transport and their drivers for coming in on a Sunday and ensuring that those with mobility challenges that are often our most isolated can get to the lunches. I would also like to publicly thank Fiona as our Lunch Co-ordinator in pulling together the volunteer teams, supporting our guests and for ensuring many personal touches which all go together to make a successful event.





## FARNHAM ASSIST

### TRUSTEES ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2022

Report from the Manager of Farnham ASSIST (continued)



#### Regular Activity Groups

We have continued our three main activity groups throughout 2022 namely Pie & Pint, Knit & Natter and our Ladies Pub Lunch.

- Pie & Pint is our group for men to gather and enjoy a pub lunch in different Farnham venues three times a month. This has a regular attendance of around 8 to 12 people.
- Knit & Natter is a weekly group organised in partnership with Gostreys Day Centre. This group meets at the Memorial Hall and is currently full with around 15 people attending each week.
- Our Ladies Pub Lunch met each month at the Woodlarks in Bordon. Whilst numbers within this group has reduced since the pandemic, there have still been around 20 to 25 guests for most months.

#### Outings

One of the areas that we were particularly keen to restart were our programme of outings. During 2022, we operated 4 trips which enabled people to leave the Farnham area and gain new knowledge or social experience. The trips that operated during 2022 were as follows:-

- Visit to Aldershot Military Museum followed by a pub lunch – around 12 attended
- Day trip to Winchester including a tour of the Cathedral and lunch – around 16 attended
- A day at the seaside at Worthing including lunch – around 40 people attended
- A visit to St. Michael's Abbey at Farnborough followed by a pub lunch in Cove – 11 clients attended with support from a driver from Farnham Lions.



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**TRUSTEES ANNUAL REPORT**  
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The day at the seaside was particularly notable because of the partnership established with Bournewood Day Centre. This enabled a team of 10 clients and staff from the home to join around 30 of us from Farnham Assist. Our thanks also go to Farnham Institute who kindly funded lunch at a local pub for all those that attended. I would also wish to publicly thank Angela as our Activities Officer who arranged these outings liaising with transport providers and venues to ensure a great experience for all. This will be expanded in 2023 with 6 outings planned including to several new venues requested by clients.

#### Church Services

Following the pandemic, we reviewed our previous monthly activity of Silver Service that had provided a short church service and refreshment. As a result, we moved to an intended quarterly service in 2022 which enabled us to focus our efforts in this area. During 2022, we hosted the following (our July event was cancelled):-

- An Easter Service at Spire Church with around 45 people attending
- The 20th Anniversary Service which also celebrated older people and was held at St. Andrew's Church in Farnham. This was attended by around 60 people.
- A Christmas Carol Service at Farnham Baptist Church with around 45 people attending.

The intention for 2023 would be to enhance this through a new partnership initiative with Spire Church with five services planned to take place.

## FARNHAM ASSIST

### TRUSTEES ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2022

#### Report from the Manager of Farnham ASSIST *(continued)*

##### Befriending

Farnham Assist has continued to have a regular team of befrienders faithfully visiting clients that are unable to access our wider activities. This enabled around 10 clients to receive a weekly contact each week usually via a home visit. There has been some change in the team during the year due to clients passing away or moving or the changing personal circumstances of the volunteer. There was a need for operational reasons to temporarily put the scheme on hold during the latter part of the year but we have now resumed again in 2023.

##### One off events and activities

We were delighted to work together with Gostreys Day Centre in May 2022 in order to provide a Jubilee Tea for older people in Farnham. This event was extremely well attended with around 80 guests including clients from both of our charities. The Mayor of Farnham kindly attended, and the event included a history talk of Farnham, music and of course a wonderful afternoon tea.



We also provided an afternoon of Beetle Drive in the summer which was attended by around 18 people. We did pilot some very short walks during 2022 but these had a low take up so will not be continued into 2023. As a charity, we are quite happy to try new ideas and initiatives recognising that not everything will always be successful.



## FARNHAM ASSIST

### TRUSTEES ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2022

#### Report from the Manager of Farnham ASSIST(continued)

We also undertook several fundraising activities during the year. This included a refreshment stall at the July Farmers Market, a charity stall at the Farnham Duck Race, a refreshment stall at Music in the Meadow in September and a Quiz Night in November. We were also grateful that the Mayor of Farnham kindly and exceptionally agreed that Farnham Assist would be one of his charities for a second Mayoral year.

In addition, we were delighted to receive funding from other community groups and fundraisers during the year including our local Freemasons and a group of our clients that raised several hundred pounds through walking a marathon through regular laps around Gostrey Meadow.



We also ensured that clients received a Christmas goodie bag from us including a Christmas card and small treat. This is important because many of our clients would not have wider families or friends to share Christmas or presents. Whilst the Churches Together Christmas Day lunch did not take place, we were able to refer several clients to an alternative event held in Aldershot.

#### Wider Governance

In the summer of 2022, the charity held a vision day for our trustees, lead volunteers and staff team. This enabled all of us to reflect on our strengths and areas that we wished to develop over the coming three years. This has resulted in a new business plan covering 2023 to 2025 with progress reviewed at every trustee meeting.



## FARNHAM ASSIST

### TRUSTEES ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2022

#### **Report from the Manager of Farnham ASSIST *(continued)***

As a Charity, we have taken the opportunity to review a number of areas behind the scenes. This has involved a full review of our safeguarding procedures and arrangements as well as our data protection. We have also had an office clear out and gifted several items to other charities and groups that may be in more need than ourselves.

More importantly, we also undertook our annual survey of clients and volunteers. This showed that we are greatly valued but also helped to shape our programme for 2023 with new activities and initiatives planned.

#### Partnership working

Farnham ASSIST has played a full part in working together with other partners across Farnham. During 2022, the charity was one of the members of the Loneliness Taskforce that is aiming to address isolation across Farnham. The Manager was also one of the rota chairs for Farnham Connects (the multi-agency network) and both staff and trustees attended several Civic events during the year representing the charity. We also attended the Churches Together in Farnham AGM and intend to progress closer working with Churches going forward.

To conclude the report, here is a summary of our key numbers during 2022:-

- Number of Clients as of 31st December 2022 - 202
- Number of volunteers as of 31st December 2022 - 82
- Number of paid staff hours per week – 45 (3 part time staff)
- Number of community Lunches held – 22
- Number of one off events held - 12
- Number of regular activities held (our weekly/monthly groups but not befriending) - 76

#### Summary

This has been a busy and successful year for the charity where we have been able to rebuild after the pandemic and refocus our efforts towards the way ahead.

Rodney Bates

Manager of Farnham ASSIST

**FARNHAM ASSIST**

**TRUSTEES ANNUAL REPORT**

**YEAR ENDED 31 DECEMBER 2022**

The trustees (who are also directors of the charity for the purposes of the Companies Act 2006), present their report and the unaudited financial statements of the charitable company for the year ended 31st December 2022.

**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Registered Charity name</b>	Farnham Assist
<b>Charity registration number</b>	1135187
<b>Company registration number</b>	07114978
<b>Registered office</b>	7 St George's Yard Farnham Surrey GU9 7LW

**The Trustees**

The Trustees who served the Charity during the year and since the year-end were as follows:

Dr Mary Riggs (Chair)  
Mrs Margaret Daniels  
Mrs Alexandra Burn  
Mr Brian Kurton  
Rev Sandra Clarke  
Dr Brian Capper

**Company secretary** Rodney Bates

**Bankers** CAF Bank  
ME19 4JQ

**Independent Examiner** Mr S. P. F. Howell FCCA  
TC Group  
The Granary  
Hones Yard  
Waverley Lane  
Farnham  
Surrey  
GU9 8BB

## **FARNHAM ASSIST**

### **TRUSTEES ANNUAL REPORT**

**YEAR ENDED 31 DECEMBER 2022**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Charity is a charitable company limited by guarantee governed by the Memorandum and Articles adopted and company incorporated on 3rd January 2010 as amended by special resolutions dated 2nd June 2015.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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) issued in October 2019.

The Charity is controlled, managed and operated by the Trustees. The Trustees are all unpaid. Trustees are appointed from interested and competent residents of Farnham and surrounding areas. New Trustees are provided with copies of the governing document and accounts as well as Charity Commission guidance for Trustees of charities.

The Trustees examine the major risks the Charity faces when considering its future plans and projects. The Charity has developed systems to monitor and control these risks to mitigate any impact they may have on the Charity.

#### **OBJECTIVES AND ACTIVITIES**

The relief of older people who are in need in the Farnham area, particularly those who live alone or are housebound, by providing assistance, information, training, advice, befriending and physical and spiritual support, through which work the charity shows God's love for them.

The Trustees have had regard to the guidance issued by the Charity Commission on public benefit and believe that they are advancing community development and culture in Farnham.

The Trustees consider the overall position of the Charity is satisfactory and foresee that funds will be available to meet obligations in the future.

#### **INDEPENDENT EXAMINER**

Simon Howell FCCA, of TC Group has been re-appointed as Independent Examiner for the ensuing year.

#### **RESPONSIBILITIES OF THE TRUSTEES**

The Trustees are responsible for preparing the Trustees' Annual 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 the incoming resources and application of resources of the Charity for that period.



**FARNHAM ASSIST**

**TRUSTEES ANNUAL REPORT**

**YEAR ENDED 31 DECEMBER 2022**

**RESPONSIBILITIES OF THE TRUSTEES** *(continued)*

In preparing these financial statements, the Trustees are required to:

- select suitable accounting practices and apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that 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 Memorandum and Articles of Association as amended. 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.

7 St George's Yard  
Farnham  
Surrey  
GU9 7LW

Signed on behalf of the Trustees on 5/6/23  
2023 by

  
Dr Brian Capper  
Treasurer

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
FARNHAM ASSIST**

**YEAR ENDED 31 DECEMBER 2022**

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31st December 2022 which are set out on pages 15 to 22.

**RESPONSIBILITIES AND BASIS OF REPORT**

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**INDEPENDENT EXAMINER'S STATEMENT**

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 company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.



Simon Howell FCCA, of TC Group  
The Granary  
Hones Yard  
Waverley Lane  
Farnham  
Surrey  
GU9 8BB

Dated: 21/06 2023

FARNHAM ASSIST

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted funds £	Restricted funds £	Total Funds 2022 £	Total Funds 2021 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	2	22,767	21,550	44,317	39,390
Charitable Activities	3	10,358	-	10,358	4,142
Other trading activities	4	2,319	-	2,319	2,333
Investments	5	111	-	111	20
<b>TOTAL INCOME</b>		<b>35,555</b>	<b>21,550</b>	<b>57,105</b>	<b>45,885</b>
<b>EXPENDITURE ON:</b>					
Raising Funds	6	(377)	-	(377)	(565)
Charitable activities	7	(40,151)	(21,175)	(61,326)	(43,351)
<b>TOTAL EXPENDITURE</b>		<b>(40,528)</b>	<b>(21,175)</b>	<b>(61,703)</b>	<b>(43,916)</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(4,973)</b>	<b>375</b>	<b>(4,598)</b>	<b>1,969</b>
Transfer between funds		(10,000)	10,000	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>(14,973)</b>	<b>10,375</b>	<b>(4,598)</b>	<b>1,969</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		49,106	-	49,106	47,137
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>34,133</b>	<b>10,375</b>	<b>44,508</b>	<b>49,106</b>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 17 to 22 form part of these financial statements.



**FARNHAM ASSIST**

**BALANCE SHEET**

**31 DECEMBER 2022**

	Note	2022 £	2021 £
<b>CURRENT ASSETS</b>			
Debtors	9	2,172	2,965
Cash at bank and in hand		43,241	47,045
		45,413	50,010
<b>CREDITORS: Amounts falling due within one year</b>	10	(905)	(904)
<b>NET CURRENT ASSETS</b>		44,508	49,106
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		44,508	49,106
<b>NET ASSETS</b>		44,508	49,106
<b>FUNDS</b>			
Restricted funds	14	10,375	-
Unrestricted income funds	14	34,133	49,106
<b>TOTAL FUNDS</b>		44,508	49,106

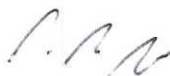
For the year ending 31st December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the directors on 5/6/23 2023 and are signed on their behalf by:



Dr Brian Capper  
Trustee

The notes on pages 17 to 22 form part of these financial statements.

## **FARNHAM ASSIST**

### **NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 DECEMBER 2022**

#### **1. ACCOUNTING POLICIES**

##### **Basis of accounting**

The charitable company constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared under the historical cost convention and in accordance with the second edition of the Charities Statement of Recommended Practice issued in 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

##### **Funds structure**

Unrestricted funds are those which are not subject to any special restrictions and they can be used as the Trustees decide. Designated funds are part of unrestricted fund and are amounts the Trustees have set aside to cover particular expenditure.

Restricted funds are funds subject to specific conditions imposed by donors as how they may be used. See note 11 of the financial statements for further details.

##### **Income**

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

Donated assets and services are included at their estimated open market valuation. No income is recognised where there is no financial cost borne by a third party.

##### **Investment income**

This is included in the accounts when receivable.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of obligation can be measured reliably.

All expenditure is accounted for on an accruals basis, inclusive of irrecoverable VAT. Expenditure which is identified as relating to restricted projects are allocated directly to those activities. Expenditure which relate to the general running of the charity are allocated against unrestricted funds.

##### **Volunteer Help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

**FARNHAM ASSIST**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 DECEMBER 2022**

**2. INCOME FROM DONATIONS AND LEGACIES**

	<b>2022</b>	2021
	£	£
Gifts & Donations	<b>8,146</b>	7,666
Friends of ASSIST	<b>12,360</b>	11,436
Bequest and legacies	<b>1,116</b>	65
Grants	<b>21,550</b>	19,450
Gift Aid	<b>1,145</b>	773
	<b><u>44,317</u></b>	<u>39,390</u>

Income from donations and legacies was £44,317 (2021 - £39,390) of which £21,550 (2021 - £nil) was attributable to restricted and £22,767 (2021 - £39,390) was attributable to unrestricted funds.

**3. INCOME FROM CHARITABLE ACTIVITIES**

	<b>Unrestricted funds 2022</b>	Unrestricted funds 2021
	£	£
Lunch income	<b>7,386</b>	3,570
Event income	<b>2,972</b>	572
	<b><u>10,358</u></b>	<u>4,142</u>

**4. INCOME FROM OTHER TRADING ACTIVITIES**

	<b>Unrestricted funds 2022</b>	Unrestricted funds 2021
	£	£
Fundraising events	<b><u>2,319</u></b>	<u>2,333</u>

**5. INVESTMENT INCOME**

	<b>Unrestricted funds 2022</b>	Unrestricted funds 2021
	£	£
Bank interest	<b><u>111</u></b>	<u>20</u>

**6. RAISING FUNDS**

	<b>Unrestricted funds 2022</b>	Unrestricted funds 2021
	£	£
Event costs	<b><u>377</u></b>	<u>565</u>



**FARNHAM ASSIST**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 DECEMBER 2022**

**7. CHARITABLE ACTIVITIES**

	<b>2022</b>	2021
	<b>£</b>	£
Bank charges	<b>79</b>	112
Telephone/communications	<b>556</b>	963
Energy	<b>746</b>	452
Gifts given	<b>36</b>	54
Insurance	<b>1,108</b>	881
Office expenses	<b>1,173</b>	1,560
Office rent and rates	<b>8,163</b>	7,893
Event costs	<b>2,910</b>	946
Lunch costs	<b>4,664</b>	2,081
Postage, printing and stationery	<b>1,972</b>	1,070
Governance (note 8)	<b>1,546</b>	1,479
Repairs and renewals	<b>782</b>	-
Room Hire	<b>175</b>	-
Travel costs	<b>2,024</b>	200
Volunteer and staff costs	<b>661</b>	85
Wages and social security costs	<b>34,731</b>	25,575
Total	<b><u>61,326</u></b>	<u>43,351</u>

Expenditure on charitable activities was £61,326 (2021 - £43,351) of which £21,175 (2021 - £nil) was attributable to restricted and £40,151 (2021 - £43,351) was attributable to unrestricted funds.

**8. GOVERNANCE COSTS**

	<b>2022</b>	2021
	<b>£</b>	£
Meeting expenses	<b>57</b>	4
Professional fees	<b>13</b>	-
Independent Examiner's Fee	<b>1,476</b>	1,475
	<b><u>1,546</u></b>	<u>1,479</u>

**9. TRUSTEE REMUNERATION**

No remuneration directly or indirectly out of the funds of the Charity was paid or was payable to any Trustees or to any person or persons known to be connected with any of them.

**10. RELATED PARTY TRANSACTIONS**

There were no related party transactions during the year (2021 – nil).

**FARNHAM ASSIST**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 DECEMBER 2022**

**11. STAFF COSTS**

	<b>2022</b>	2021
	<b>£</b>	£
Wages and salaries	<b>34,252</b>	25,121
Social security costs	-	-
Pension costs	<b>479</b>	454
	<u><b>34,731</b></u>	<u>25,575</u>
<b>Staff numbers</b>		
Average monthly number of contracted staff	<u><b>3</b></u>	<u>1</u>

There were no employees with emoluments above £60,000 (2021 – none).

**12. DEBTORS**

	<b>2022</b>	2021
	<b>£</b>	£
Other debtors	<b>1,172</b>	1,965
Prepayments	<b>1,000</b>	1,000
	<u><b>2,172</b></u>	<u>2,965</u>

**13. CREDITORS: Amounts falling due within one year**

	<b>2022</b>	2021
	<b>£</b>	£
Other creditors	<b>5</b>	4
Accruals	<b>900</b>	900
	<u><b>905</b></u>	<u>904</u>

**FARNHAM ASSIST**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 DECEMBER 2022**

**14. ANALYSIS OF CHARITABLE FUNDS**

**ANALYSIS OF MOVEMENT IN UNRESTRICTED FUNDS**

	Balance at 1 Jan 2022 £	Incoming resources £	Expenditure	Transfers	Balance at 31 Dec 2022 £
General Funds	49,106	35,555	(40,528)	(10,000)	34,133

**ANALYSIS OF MOVEMENT IN UNRESTRICTED FUNDS – Previous year**

	Balance at 1 Jan 2021 £	Incoming resources £	Expenditure	Transfers	Balance at 31 Dec 2021 £
General Funds	47,137	45,885	(43,916)	-	49,106

**ANALYSIS OF MOVEMENT IN RESTRICTED FUNDS**

	Balance at 1 Jan 2022 £	Incoming resources £	Expenditure	Transfers	Balance at 31 Dec 2022 £
Thriving Communities Commissioning fund	-	14,550	(8,418)	-	6,132
Activities and Volunteers co- ordinators fund	-	5,000	(2,917)	-	2,083
Staffing costs fund	-	2,000	-	-	2,000
Core fund	-	-	(9,840)	10,000	160
	-	21,550	(21,175)	10,000	10,375

The Restricted funds are available for future expenditure in relation to specific activities and projects that the charitable company will undertake.

The Thriving Communities Commissioning fund represents funds received from Waverley Borough Council for providing 22 lunches to older members of the community in Hale and Farnham for the period April 2022 – March 2023.

The Activities and Volunteers co-ordinators fund represents funds received from The Pargiter Trust Fund and is to cover salary costs for the period June 2022 – May 2023.

The Staffing costs fund represents funds received from The Allen Lane Foundation and is to cover salary costs for the period January - December 2023.

The Core fund represents funds received from the Community Foundation for Surrey and is to cover staffing, office rental and volunteer costs for the period January – December 2022. The funding was received in November 2021 and should have been shown as a Restricted fund in the previous year – this has been transferred from Unrestricted to Restricted funds in the current year.



FARNHAM ASSIST

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted funds	Unrestricted Funds	2022 Total reserves
	£	£	£
Cash at bank	10,375	32,866	43,241
Current assets	-	2,172	2,172
Current liabilities	-	(905)	(905)
	10,375	34,133	44,508

ANALYSIS OF NET ASSETS BETWEEN FUNDS – Previous year

	Restricted funds	Unrestricted Funds	2021 Total reserves
	£	£	£
Cash at bank	-	47,045	47,045
Current assets	-	2,965	2,965
Current liabilities	-	(904)	(904)
	-	49,106	49,106