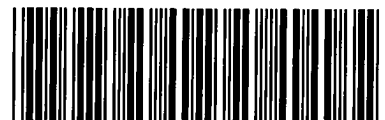


Charity registration number 1124273

Company registration number 06215893 (England and Wales)

SOUTH HAMS COMMUNITY & VOLUNTARY SERVICES
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

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SOUTH HAMS COMMUNITY & VOLUNTARY SERVICES

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr David Trigger
Mr Timothy Peters
Mrs Penny Elghady
Mr Mark Spiers (Appointed 14 March 2023)
Ms Barbara Price (Appointed 14 March 2023)
Ms Claire Hill (Appointed 14 March 2023)

Secretary

Mrs Jackie Wesley

Charity number

1124273

Company number

06215893

Registered office

Room CG 1D
Follaton House
Plymouth Road
Totnes
Devon
TQ9 5NE

Independent examiner

Mr Jason Milden FCCA
Darnells Chartered Accountants
30 Fore Street
Totnes
Devon
TQ9 5RP

SOUTH HAMS COMMUNITY & VOLUNTARY SERVICES

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SOUTH HAMS COMMUNITY & VOLUNTARY SERVICES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their report and accounts for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Memorandum & Articles of Association dated 17 April 2007 and amended on 14 April 2008 and 12 July 2011, the Companies Act 2006 and the Statement of Recommended Practice for charities applying FRS 102.

Objectives and activities

South Hams Community and Voluntary Services (SHCVS) is a registered charity and company limited by guarantee. Established in 1995 as a membership organisation, we have been serving voluntary and community organisations in the South Hams for over 25 years. SHCVS is a core member of Devon Voluntary Action (DEVA), under whose umbrella we are also members of the National Association for Voluntary and Community Action (NAVCA) and the National Council for Voluntary Organisations (NCVO).

The objects as set out in the governing document are to promote any charitable purposes for the benefit of the community in the local government district of South Hams and in particular, the advancement of education, the protection of health and the relief of poverty, distress and sickness, and in furtherance of the said purposes, but not further or otherwise, to promote and organise co-operation in the achievement of the same and to that end to bring together in council representatives of the voluntary organisations and statutory authorities within the area of benefit.

Our purpose is to support and represent the local voluntary, community and social enterprise (VCSE) sector in the South Hams district, estimated to comprise around 800 organisations.

Our mission is to be the leading organisation promoting, championing and supporting voluntary and community action in the South Hams, encouraging people to be involved with and use community services. We will focus on providing training, development and volunteering support, information, networking opportunities, facilitating collaboration, partnerships and enabling groups and communities to have a voice and influence, remaining relevant at all times.

Our vision is for South Hams to be a place where voluntary and community action thrives and where voluntary and community organisations are dynamic, resilient, sustainable and inclusive, playing a central role in building strong cohesive communities, and improving the quality of life and environment for all.

Our strategic objectives are that local voluntary and community organisations:

- are thriving and sustainable;
- are safe and effective in meeting community needs;
- are inclusive and reach out to diverse communities;
- are collaborative and connected;
- have the ability, confidence and opportunity to influence strategic priorities, policies and decision-making.

The Trustees have paid due regard to guidance issued by the Charity Commission on public benefit when reviewing the Charity's aims and objectives and in planning the future activities the Charity should undertake. The work flowing from our purposes supports the public through helping develop services and support in their communities and supporting individuals to enable them to volunteer. We receive qualitative feedback and quantitative data which evidences this.

Achievements and performance

During this year, the impact of the covid pandemic was still being felt, as well as the impact of the rise in the cost of living. It was another year where our support to community and voluntary groups, as well as our wellbeing support to individuals, was needed more than ever. The role of community and voluntary groups in our communities across South Hams District has also become increasingly more important.

We would like to take this opportunity to thank all the funders and partners of SHCVS: especially South Hams District Council for its ongoing support, all the town and parish councils which have supported us, South Hams Primary Care Network and Mewstone Primary Care Network, as well as Devon County Council, and other organisations such as Livewell Southwest and the National Lottery.

SOUTH HAMS COMMUNITY & VOLUNTARY SERVICES

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

The work of our Communities Team

Our Communities Team has worked tirelessly to support new, emerging and existing groups, organisations and charities to grow and flourish. Working extensively with partners throughout the South Hams, the Team has promoted collaboration and effective joined-up working in support of our communities.

During this period the team has distributed over £12,000 in small grants in support of Ukrainian families and cost of living grants to the organisations working with those most in need.

A range of training sessions have been organised to develop the sector. These include training on legal structures, grant funding, mental health awareness, recruiting volunteers, setting up a community group and an introduction to Devon Connect—our new platform to promote volunteering opportunities. The Team also referred groups to training being undertaken by partner organisations, which included areas such as first-aid, bystander awareness and safeguarding.

Working with our Health and Wellbeing Team, and our partners, the Communities Team use their knowledge of the South Hams to build innovative solutions to tackle the unmet needs in our communities.

The work undertaken includes supporting our community transport schemes to find drivers and our caring organisations to recruit a range of volunteers, in particular befrienders.

The Team also encouraged communities to review warm hub and food provision in light of the cost of living crisis and assisted with the development of three warm hubs during the winter. On-going support was also given to a food waste reduction project in Ivybridge.

One-to-one support, information and signposting has been provided around grant funding, policies and legal structures.

The Team has also publicised the needs of our voluntary and community groups in mailings, social media, the creation of posters and other publicity, and in articles in local newsletters and magazines.

Looking forward, plans are being developed to increase our voluntary sector capacity in areas such as reducing social isolation, to enhance the mental wellbeing of all age groups, and to support our carers and those living with dementia.

- We provided more than 100 voluntary and community social enterprise (VCSE) organisations with development support and advice, which included volunteering, legal structures, governance and fundraising.
- Over 70 groups were encouraged to promote over 150 activities and volunteering opportunities on Devon Connect.
- We organised six training events on a range of subjects including community group funding, mental health awareness and Devon Connect training.
- We wrote and disseminated around 15 articles in local newsletters and magazines regarding volunteering and the cost of living crisis. We also publicised volunteering opportunities through posters, a range of social media and sharing with partners.
- Over 200 VCSE organisations received regular bulletins providing a wealth of information. We also undertook 180 social media posts to support and publicise our community groups.
- More than 60 organisations benefitted from SHCVS networking opportunities.

The work of our Health and Wellbeing Team

Our Health and Wellbeing Team is made up of five Social Prescribers, a VCSE Hospital Discharge Coordinator and a Team Leader. The value of this team was demonstrated when an overarching role of Health and Wellbeing Team Manager was developed in February 2023. This role was created to support the Social Prescribers and the new VCSE Home from Hospital Discharge Coordinator.

SOUTH HAMS COMMUNITY & VOLUNTARY SERVICES

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

This Team makes a real difference in our communities and to their many clients. Working closely with the South Hams and Mewstone Primary Care Networks, our Local Care Partnerships and the wider voluntary sector, the team provides well-being support to those who need it most. The Social Prescribers reduce demand on our GP surgeries, and the VCSE Hospital Discharge Coordinator ensures that residents are discharged from hospital into a safe and supportive environment.

The Health and Wellbeing Team works closely with the Communities Team. Due to their work, the Health and Wellbeing Team is able to evidence gaps in provision, which is then disseminated to the Communities Team who can take forward the identified needs. This ensures that our teams are able to provide a more supportive environment to our voluntary sector and communities.

- We have five Social Prescribers working in Chillington, Dartmouth, Kingsbridge, Modbury, Salcombe, and Wembury & Yealm.
- More than 217 people were supported to access community resources by SHCVS Social Prescribing link workers, with up to six sessions (and on occasions more) per client.
- Our Social Prescribers signposted residents to 211 South Hams community and voluntary organisations.
- Our Social Prescribers made direct referrals to 44 community and voluntary organisations in the South Hams, with over 100 referrals undertaken.
- The VCSE Home from Hospital Discharge Coordinator role works to ensure that residents leaving hospital are discharged into a safe and supportive environment.

Our Ukrainian support

Even before Ukrainian families were arriving in the district, SHCVS community workers were supporting the hosts and their future guests' needs.

Supported by funding from South Hams District Council, we provided leadership and partnered with a wide range of community groups, organisations and agencies to provide both direct and holistic support, information and advice to those displaced by the war.

In addition to signposting to advice and support services, our Communities Team and the Ivybridge Community Connector organised a Ukrainian Independence Day celebration, festive events, art, wellbeing and emotional support activities.

The District Council also provided grant funding for community groups working with Ukrainian residents. SHCVS distributed the funding and liaised with the groups.

Currently, SHCVS is partnering with the District Council's Homes for Ukraine team on a consultation which will enable our Ukrainian residents to take a lead role in their wellbeing, and to participate more fully within our communities, while maintaining their own cultural identities.

- Support group meetings were held in venues throughout Ivybridge and Ugborough. This included over 400 drinks and 200 meals served at the SoSocial support group, the Clay Factory and creative cafés.
- A community job fayre was organised by our Community Connector. Over 50 Ukrainian people attended, meeting eight employers. Over 30 people signed up for job searches and three were given immediate interviews.
- In August 2022, a Ukrainian Independence Day celebration was held involving music, songs, poetry and food. This was a celebration of community with local people joining Ukrainian families.
- Ukrainian families were transported from all over South Hams for a cultural food and art share day. This was held in November 2022.
- Funding enabled a Christmas gift sharing and carol singing party for 12 Ukrainian people in Kingsbridge. Our Community Connector supported this event.
- 15 community art days have been held in Ugborough with Ukrainian volunteers sharing folk craft, skills and art, and our community art workshops were run by local Ukrainian artists with our Community Connector.

SOUTH HAMS COMMUNITY & VOLUNTARY SERVICES

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

Financial review

The Charity receives funding from South Hams District Council as well as from various other sources, which vary from year to year.

There was a surplus of income over expenditure of funds for the year of £22,101 (2022: deficit of £4,984).

The Charity's policy on reserves is to aim for a reserve fund equivalent to six months running costs plus the amount needed for redundancy payments. This figure will allow the Charity:

- a) To have an adequate provision for redundancy and other contractual obligations, and
- b) The necessary time to find alternative funding, or
- c) The necessary time to wind up the organisation.

At all times the Charity will hold enough reserves to cover the statutory redundancy costs and contractual obligations.

Structure, governance and management

The Charity is a company limited by guarantee (registered number 06215893) having no share capital. It is also a registered Charity (number 1124273). Under the provisions of Section 60 of the Companies Act 2006, the company is entitled to omit the word "Limited" from its name. It is governed by its Memorandum and Articles of Association dated 17 April 2007 and amended on 14 April 2008 and 12 July 2011, with its registered office being Room CG 1D, Follaton House, Plymouth Road, Totnes, Devon, TQ9 5NE. Members of the Trustee Board are all Directors of the company. In the event of the company being wound up the liability of the members is limited to £10 each.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and since the year end are:

Mr David Trigger

Mr Timothy Peters

Mrs Penny Elghady

Mrs Susan Bladon

(Resigned 19 January 2023)

Mrs Tessa Blight

(Resigned 15 March 2023)

Mr Mark Spiers

(Appointed 14 March 2023)

Ms Barbara Price

(Appointed 14 March 2023)

Ms Claire Hill

(Appointed 14 March 2023)

Recruitment and appointment of Trustees

The Trustees are appointed by approval of the members.

Organisational structure

The Board of Trustees administers the Charity and meets on a regular basis. A Chief Executive Officer is appointed by the Trustees to manage the day to day operations.

Recently, SHCVS has seen a number of changes within both our voluntary and paid leadership roles. This has enabled us to undertake a valuable period of internal review. As a result, we made a number of key changes to ensure that our processes are up-to-date and that we continue to be both efficient and effective in what we do.

We have invested in our staff team, reviewed and renewed contracts, increased our delivery hours across all our business areas and involved the whole organisation in the process to start developing our next five-year strategy, to be launched next year. We have also invested in our IT capability to ensure we remain a modern, resilient organisation—operating effectively and efficiently.

We have created a new Core Leadership Team, to ensure a clearer reporting structure, and to provide increased resilience to the Chief Executive Officer and the Board of Trustees. To enable this, we invested in our team to create new positions: a Communities Manager, a Health and Wellbeing Team Leader, and an Office and Finance Manager.

SOUTH HAMS COMMUNITY & VOLUNTARY SERVICES

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

These changes also represent increased capability and financial savings based on simplified and professionalised processes. Together, they all ensure that going forward, SHCVS is well placed to achieve our ambitions of developing, supporting and strengthening the Voluntary Community and Social Enterprise Sector in South Hams, promoting community action, and making a real difference in our communities.

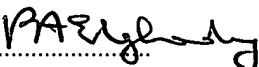
Trustee induction and training

New Trustees are explained the nature of their role by the Chief Executive Officer and the Chairperson. Other Trustees receive training for updates that arise.

Risk Management

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. Reserve funds are being maintained should funding cease leading to the closure of the organisation as detailed in the Reserves policy note.

The report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.


.....

Mrs Penny Elghady

Trustee

Date: 20/10/2023
.....

SOUTH HAMS COMMUNITY & VOLUNTARY SERVICES

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SOUTH HAMS COMMUNITY & VOLUNTARY SERVICES

I report to the Trustees on my examination of the financial statements of South Hams Community & Voluntary Services (the Charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity 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 the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



Jason Milden FCCA
Darnells Chartered Accountants
30 Fore Street
Totnes
TQ9 5RP

Dated: 20/10/2023

SOUTH HAMS COMMUNITY & VOLUNTARY SERVICES

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

| | | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total 2022 £ |
|---|-------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| | Notes | | | | | | |
| <u>Income from:</u> | | | | | | | |
| Donations and grants | 2 | 14,172 | 310,419 | 324,591 | 11,423 | 93,324 | 104,747 |
| Charitable activities | 3 | 8,960 | 90 | 9,050 | 87,964 | - | 87,964 |
| Investments | 4 | 1,418 | - | 1,418 | 67 | - | 67 |
| Total income | | 24,550 | 310,509 | 335,059 | 99,454 | 93,324 | 192,778 |
| <u>Expenditure on:</u> | | | | | | | |
| Charitable activities | 5 | 21,616 | 291,342 | 312,958 | 90,441 | 107,321 | 197,762 |
| Net income/(expenditure) for the year/ | | | | | | | |
| Net movement in funds | | 2,934 | 19,167 | 22,101 | 9,013 | (13,997) | (4,984) |
| Fund balances at 1 April 2022 | | 68,187 | 83,630 | 151,817 | 59,174 | 97,627 | 156,801 |
| Fund balances at 31 March 2023 | | 71,121 | 102,797 | 173,918 | 68,187 | 83,630 | 151,817 |

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

SOUTH HAMS COMMUNITY & VOLUNTARY SERVICES

BALANCE SHEET

AS AT 31 MARCH 2023

| | Notes | 2023 £ | £ | 2022 £ | £ |
|---|-------|-----------|---------|-----------|---------|
| Fixed assets | | | | | |
| Tangible assets | 11 | | 1,880 | | 1,099 |
| Current assets | | | | | |
| Debtors | 12 | 13,924 | | 7,265 | |
| Cash at bank and in hand | | 160,556 | | 148,866 | |
| | | 174,480 | | 156,131 | |
| Creditors: amounts falling due within one year | 13 | (2,442) | | (5,413) | |
| Net current assets | | | 172,038 | | 150,718 |
| Total assets less current liabilities | | | 173,918 | | 151,817 |
| Income funds | | | | | |
| Restricted funds | 14 | | 102,797 | | 83,630 |
| <u>Unrestricted funds</u> | | | | | |
| Designated funds | 15 | 50,000 | | 50,000 | |
| General unrestricted funds | | 21,121 | | 18,187 | |
| | | | 71,121 | | 68,187 |
| | | | 173,918 | | 151,817 |

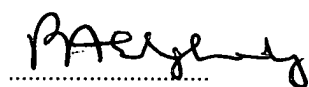
For the financial year ended 31 March 2023, the company was entitled to the exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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.

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

The financial statements were approved by the Trustees on 20/10/2023



Mrs Penny Elghady
Trustee

Company Registration No. 06215893

SOUTH HAMS COMMUNITY & VOLUNTARY SERVICES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

South Hams Community & Voluntary Services is a private company limited by guarantee incorporated in England and Wales. The registered office is Room CG 1D, Follaton House, Plymouth Road, Totnes, Devon, TQ9 5NE.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's Memorandum & Articles of Association, the Companies Act 2006 and "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 Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

These financial statements are prepared on the going concern basis. The Trustees have a reasonable expectation that the Charity will continue in operational existence for the foreseeable future.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless they have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Income from donations and grants, is included in incoming resources when these are receivable, except as follows:

- when donors specify that donations and grants given to the Charity must be used in future accounting periods, then income is deferred until these periods; and
- when donors impose conditions which have to be fulfilled before the Charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

Interest receivable is included in investment income when it is receivable by the charitable company.

1.5 Expenditure

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the Charity to the expenditure. All expenditure is accounted for on the accruals basis and includes irrecoverable VAT. Expenditure is allocated to categories either on a direct or a usage basis.

SOUTH HAMS COMMUNITY & VOLUNTARY SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Expenditure attributable to meeting the aims and objectives, including the support costs, is included in charitable activities.

Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These costs include the costs related to the independent examination and legal fees.

Overhead costs incurred wholly or mainly in support of expenditure on the objects of the Charity or other trading activities and being an integral part of the costs of carrying out those activities, are separately analysed within Charitable Expenditure in the Statement of Financial Activities as appropriate.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|--------------------------------|-------------------------------------|
| Fixtures, fittings & equipment | straight line basis over five years |
|--------------------------------|-------------------------------------|

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the assets expire or are settled or when the Charity transfers the financial assets and substantially all the risks and rewards of ownership to another entity.

Basic financial liabilities

Basic financial liabilities, including accruals and creditors are initially recognised at transaction price.

SOUTH HAMS COMMUNITY & VOLUNTARY SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

The Charity operates a defined contributions pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

1.12 Leasing

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

2 Donations and grants

| | Unrestricted funds | Restricted funds | Total | Unrestricted funds | Restricted funds | Total |
|----------------------------|-----------------------|---------------------|----------------|-----------------------|---------------------|----------------|
| | 2023 | 2023 | 2023 | 2022 | 2022 | 2022 |
| | £ | £ | £ | £ | £ | £ |
| Donations and gifts | 3,722 | - | 3,722 | 1,423 | - | 1,423 |
| Membership fees | 450 | - | 450 | - | - | - |
| Grants receivable (note 2) | 10,000 | 310,419 | 320,419 | 10,000 | 93,324 | 103,324 |
| | <u>14,172</u> | <u>310,419</u> | <u>324,591</u> | <u>11,423</u> | <u>93,324</u> | <u>104,747</u> |

During the Covid pandemic, no membership fees were charged to organisations.

SOUTH HAMS COMMUNITY & VOLUNTARY SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

2 Donations and grants

(Continued)

| | Unrestricted funds | Restricted funds | Total | Unrestricted funds | Restricted funds | Total |
|--|-----------------------|---------------------|----------------|-----------------------|---------------------|----------------|
| | 2023 £ | 2023 £ | 2023 £ | 2022 £ | 2022 £ | 2022 £ |
| Grants receivable for core activities | | | | | | |
| South Hams District Council core funding | 10,000 | - | 10,000 | 10,000 | - | 10,000 |
| Devon Voluntary Action - COMF | - | 2,000 | 2,000 | - | 11,794 | 11,794 |
| Livewell SW - Community Wellbeing & Health | - | 11,000 | 11,000 | - | - | - |
| South Hams District Council - Homes for Ukraine | - | 20,625 | 20,625 | - | - | - |
| National Lottery - SHCVS Covid-19 | - | 55,869 | 55,869 | - | 53,310 | 53,310 |
| NHS Devon CCG - VCSE Assembly | - | - | - | - | 25,000 | 25,000 |
| Mewstone Primary Care Network | - | 11,280 | 11,280 | - | - | - |
| South Hams DC and Devon CC - Ivybridge Hub | - | - | - | - | 1,220 | 1,220 |
| Devon Voluntary Action - NHS SW Cost of Living | - | 6,643 | 6,643 | - | - | - |
| Ivybridge Town Council - Ivybridge Community Connector | - | 4,000 | 4,000 | - | 2,000 | 2,000 |
| South Hams Primary Care Network | - | 37,591 | 37,591 | - | - | - |
| Devon County Council - Tumbly Hill | - | 6,115 | 6,115 | - | - | - |
| Devon County Council - Western Hospital discharge | - | 72,701 | 72,701 | - | - | - |
| Devon County Council - Western Hospital discharge VCSE capacity building | - | 78,920 | 78,920 | - | - | - |
| Yealm Intern | - | 3,675 | 3,675 | - | - | - |
| | <u>10,000</u> | <u>310,419</u> | <u>320,419</u> | <u>10,000</u> | <u>93,324</u> | <u>103,324</u> |

SOUTH HAMS COMMUNITY & VOLUNTARY SERVICES

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

3 Charitable activities

| | 2023 | 2022 |
|-----------------------------|--------------|---------------|
| | £ | £ |
| Project work and management | 9,025 | 87,892 |
| Sundry income | 25 | 72 |
| | <u>9,050</u> | <u>87,964</u> |
| Analysis by fund | | |
| Unrestricted funds | 8,960 | 87,964 |
| Restricted funds | 90 | - |
| | <u>9,050</u> | <u>87,964</u> |

4 Investments

| | Unrestricted funds | Unrestricted funds |
|---------------------|---------------------------|---------------------------|
| | 2023 | 2022 |
| | £ | £ |
| Interest receivable | <u>1,418</u> | <u>67</u> |

SOUTH HAMS COMMUNITY & VOLUNTARY SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

5 Expenditure on charitable activities: Support and representation of the voluntary and community sector

| | 2023 £ | 2022 £ |
|--|----------------|----------------|
| Staff costs | 163,417 | 124,502 |
| Depreciation and impairment | 639 | 464 |
| Project activity expenses | 137,181 | 51,077 |
| Staff recruitment and training | 819 | 1,017 |
| Advertising, printing and publicity | 360 | 7,627 |
| Travel and meeting expenses | 3,216 | 1,725 |
| Venue cost, speakers and trainers | 194 | 480 |
| (Profit)/Loss on disposal of tangible fixed assets | (48) | - |
| | <u>305,778</u> | <u>186,892</u> |
| Share of support costs (see note 7) | 3,118 | 8,776 |
| Share of governance costs (see note 7) | 4,062 | 2,094 |
| | <u>312,958</u> | <u>197,762</u> |
| Analysis by fund | | |
| Unrestricted funds | 21,616 | 90,441 |
| Restricted funds | 291,342 | 107,321 |
| | <u>312,958</u> | <u>197,762</u> |

6 Grants payable

| | 2023 £ | 2022 £ |
|-------------------------|---------------|-----------|
| Grants to institutions: | <u>12,341</u> | <u>-</u> |

Grants payable arise where funds have been made available to be spent across Devon and are included within the expenditure of project activity expenses. Payments are at the discretion of funders and are solely administered by the Charity.

SOUTH HAMS COMMUNITY & VOLUNTARY SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Support costs

| | Support costs | Governance costs | 2023 | Support costs | Governance costs | 2022 |
|--|---------------|------------------|--------------|---------------|------------------|---------------|
| | £ | £ | £ | £ | £ | £ |
| Insurance | 474 | - | 474 | 369 | - | 369 |
| Rent, utilities and office maintenance | - | - | - | 5,600 | - | 5,600 |
| Telephone and internet access | 1,025 | - | 1,025 | 1,233 | - | 1,233 |
| Office expenses, stationery and photocopying | 151 | - | 151 | 513 | - | 513 |
| Subscriptions and donations | 95 | - | 95 | 800 | - | 800 |
| Computer costs | 241 | - | 241 | (215) | - | (215) |
| Sundry costs | 1,132 | - | 1,132 | 476 | - | 476 |
| Independent examiners fees - external scrutiny | - | 1,674 | 1,674 | - | 1,290 | 1,290 |
| Independent examiners fees - other services | - | 2,388 | 2,388 | - | 804 | 804 |
| | <u>3,118</u> | <u>4,062</u> | <u>7,180</u> | <u>8,776</u> | <u>2,094</u> | <u>10,870</u> |
| Analysed between | | | | | | |
| Charitable activities | <u>3,118</u> | <u>4,062</u> | <u>7,180</u> | <u>8,776</u> | <u>2,094</u> | <u>10,870</u> |

Governance payments include payments to the Independent Examiner for external scrutiny of £1,674 (2022: £1,290) and for other services of £2,388 (2022: £804).

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year (2022: £nil). One Trustee was reimbursed travelling expenses in the year of £43 (2022: £nil).

SOUTH HAMS COMMUNITY & VOLUNTARY SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

9 Employees

| Employment costs | 2023 £ | 2022 £ |
|---|----------------|----------------|
| Wages and salaries | 152,786 | 119,945 |
| Social security costs | 4,651 | 823 |
| Other pension costs - defined contribution pension scheme | 5,980 | 3,734 |
| | <u>163,417</u> | <u>124,502</u> |

Eleven part time persons were employed by the Charity during the year (2022: twelve part time persons).

There were no employees whose annual remuneration was £60,000 or more (2022: nil).

The Charity provides employees the opportunity to participate in a defined contribution pension scheme and contributes 5% of participants salaries.

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Tangible fixed assets

| | Fixtures, fittings & equipment £ |
|------------------------------------|-------------------------------------|
| Cost | |
| At 1 April 2022 | 5,257 |
| Additions | 1,420 |
| Disposals | (49) |
| At 31 March 2023 | <u>6,628</u> |
| Depreciation and impairment | |
| At 1 April 2022 | 4,158 |
| Depreciation charged in the year | 639 |
| Eliminated in respect of disposals | (49) |
| At 31 March 2023 | <u>4,748</u> |
| Carrying amount | |
| At 31 March 2023 | <u>1,880</u> |
| At 31 March 2022 | <u>1,099</u> |

SOUTH HAMS COMMUNITY & VOLUNTARY SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

12 Debtors

| | 2023 | 2022 |
|---|---------------|--------------|
| | £ | £ |
| Amounts falling due within one year: | | |
| Trade debtors | 13,523 | 7,141 |
| Prepayments and accrued income | 401 | 124 |
| | <u>13,924</u> | <u>7,265</u> |

13 Creditors: amounts falling due within one year

| | 2023 | 2022 |
|------------------------------------|--------------|--------------|
| | £ | £ |
| Other taxation and social security | - | 2,694 |
| Trade creditors | - | 1,327 |
| Accruals and deferred income | 2,442 | 1,392 |
| | <u>2,442</u> | <u>5,413</u> |

SOUTH HAMS COMMUNITY & VOLUNTARY SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

14 Restricted funds

The restricted income funds of the charity arising through its activities are as follows:

| | Balance at 1 April 2021 | Income | Expenditure | Balance at 1 April 2022 | Movement in funds | | Balance at 31 March 2023 |
|---|----------------------------|---------------|------------------|----------------------------|-------------------|------------------|-----------------------------|
| | £ | £ | £ | £ | Income £ | Expenditure £ | £ |
| Ivybridge Community Connector | 20,249 | 2,000 | (11,200) | 11,049 | 4,000 | (10,393) | 4,656 |
| Community Wellbeing & Health | 24,771 | - | (9,474) | 15,297 | 11,000 | (26,297) | - |
| Rural Community Building | 9,337 | - | (9,337) | - | - | - | - |
| SHCVS Covid 19 TQ6 | 20,987 | - | (20,987) | - | - | - | - |
| Community Hub | 22,283 | 53,310 | (43,309) | 32,284 | 55,869 | (58,940) | 29,213 |
| Ivybridge Hub VCSE | - | 1,220 | (1,220) | - | - | - | - |
| Participation | - | 25,000 | - | 25,000 | - | (25,000) | - |
| COMF | - | 11,794 | (11,794) | - | 2,000 | (2,000) | - |
| Homes for Ukraine | - | - | - | - | 20,625 | (11,507) | 9,118 |
| Mewstone Primary Care Network | - | - | - | - | 11,280 | (11,280) | - |
| NHS SW Cost of Living Community Fund | - | - | - | - | 6,643 | (6,643) | - |
| South Hams Primary Care Network | - | - | - | - | 37,591 | (36,735) | 856 |
| Tumbly Hill | - | - | - | - | 6,205 | (6,100) | 105 |
| Western Hospital Discharge | - | - | - | - | 72,701 | (47,951) | 24,750 |
| Western Hospital Discharge VCSE | - | - | - | - | - | - | - |
| Capacity Building | - | - | - | - | 78,920 | (44,821) | 34,099 |
| Yealm Intern | - | - | - | - | 3,675 | (3,675) | - |
| | <u>97,627</u> | <u>93,324</u> | <u>(107,321)</u> | <u>83,630</u> | <u>310,509</u> | <u>(291,342)</u> | <u>102,797</u> |

SOUTH HAMS COMMUNITY & VOLUNTARY SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

14 Restricted funds

(Continued)

Ivybridge Community Connector (formerly Ivybridge Social Prescriber) is a project connecting individuals with local communities and activities.

Community Wellbeing & Health is for the purpose of connecting communities and supporting the prevention agenda in the Western Locality of the South Hams.

Rural Community Building is to help develop sustainable community responses to support wellbeing in the Western locality of South Hams & West Devon supporting community development, social prescribing and healthy communities.

SHCVS Covid 19 represents National Lottery funding to support South Hams Community & Voluntary Services and the local sector to be resilient through and going forward from the Covid 19 pandemic.

TQ6 Community Hub is for the purpose of developing partnership work in Dartmouth and surrounding areas to support the most vulnerable in the community.

Ivybridge Hub is for the purpose of engaging individuals with VCSE (voluntary, community and social enterprise) activities in and around Ivybridge.

VCSE Participation is for engagement in Western Local Care Partnership activities.

COMF is for VCSE activities supporting the containment of outbreak management.

Homes for Ukraine is to support Ukrainian guests arriving through the Homes for Ukraine Scheme, ensuring that Ukrainian guests are able to settle in the area and that Host / Guest placements remain successful.

Mewstone Primary Care Network / South Hams Primary Care Network To provide social prescribing link worker services across the GP surgery populations of Wembury, Yealmpton, Modbury, Kingsbridge, Salcombe, Chillington and Dartmouth.

NHS SW Cost of Living Community Fund Funding to assist voluntary and community sector organisations who are supporting people impacted by the cost of living crisis. The money is to help organisations to meet the needs of its local population.

Tumbly Hill To support a community hub aimed at improving the wellbeing of local people, providing support for both physical and mental health.

Western Hospital Discharge The scheme is to address hospital discharge through winter support and expand the VCSE and community offer to expedite discharge and avoid admission. This will be to provide increased support to patients after discharge.

Western Hospital Discharge VCSE Capacity Building Funding for capacity building to support the VCSE Discharge from Hospital project following needs / gaps identified by the Home from Hospital workers which prevent them fulfilling their role successfully.

Yealm Intern The Low Carbon Devon Internship and Leadership Programme is a 3-month fully-funded opportunity placing current students or recent graduates of the University of Plymouth within Devon SMEs to work on a low carbon project. This will allow local organisations to deliver a low carbon project, develop or implement a new low carbon idea, product or service, and/or reduce their carbon emissions.

SOUTH HAMS COMMUNITY & VOLUNTARY SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

15 Unrestricted funds

The unrestricted income funds of the Charity arising through its activities are as follows:

| | Balance at 1 April 2021 | Income | Expenditure | Balance at 1 April 2022 | Income | Expenditure | Balance at 31 March 2023 |
|----------------------------|----------------------------|---------------|-----------------|----------------------------|---------------|-----------------|-----------------------------|
| | £ | £ | £ | £ | £ | £ | £ |
| Designated reserve fund | 50,000 | - | - | 50,000 | - | - | 50,000 |
| General unrestricted funds | 9,174 | 99,454 | (90,441) | 18,187 | 24,550 | (21,616) | 21,121 |
| | <u>59,174</u> | <u>99,454</u> | <u>(90,441)</u> | <u>68,187</u> | <u>24,550</u> | <u>(21,616)</u> | <u>71,121</u> |

The purpose of the designated fund is set out in the Trustees' Report.

16 Analysis of net assets between funds

| | Unrestricted funds | Restricted funds | Total Unrestricted funds | Restricted funds | Total |
|--|--------------------|------------------|--------------------------|------------------|----------------|
| | 2023 | 2023 | 2023 | 2022 | 2022 |
| | £ | £ | £ | £ | £ |
| Fund balances at 31 March 2023 are represented by: | | | | | |
| Tangible assets | 1,880 | - | 1,880 | 1,099 | 1,099 |
| Current assets/(liabilities) | 69,241 | 102,797 | 172,038 | 67,088 | 150,718 |
| | <u>71,121</u> | <u>102,797</u> | <u>173,918</u> | <u>68,187</u> | <u>151,817</u> |

17 Legal status of the Charity

The Charity is a company limited by guarantee having no share capital. In the event of a winding up each member agrees to contribute a sum not exceeding £10.

18 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).