

REGISTERED COMPANY NUMBER: 04349641 (England and Wales)
REGISTERED CHARITY NUMBER: 1091133

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023
for
South Hams Citizens Advice Bureau



W R Frost & Co
Riversdale
Ashburton Road
TOTNES
Devon
TQ9 5JU

Contents of the Financial Statements
for the Year Ended 31 March 2023

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Cash Flow Statement	7
Notes to the Cash Flow Statement	8
Notes to the Financial Statements	9 to 17
Detailed Statement of Financial Activities	18 to 19

Report of the Trustees
for the Year Ended 31 March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The company is a charity and exists to provide information and advice to the general public. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our objectives.

Significant activities

The charity operates from a central base at Follaton House, Plymouth Road, Totnes, where it has 5 interview rooms and 6 incoming telephone advice lines, together with a VOIP telephone network to enable flexible homeworking for our 60+ volunteers. The central office is open from 10am to 1pm and 2pm to 4pm Monday to Friday. Outreach services are available on a weekly basis in four market towns, those are Totnes, Dartmouth, Kingsbridge & Ivybridge.

Telephone advice is available through Citizens Advice partnerships with other local offices Monday-Friday 9.30am - 4.00pm. The charity operates at 'Advice only' level with telephone services. All clients receive a gateway assessment and the charity also provides specialist advice around, debt, benefits, health and energy efficiency. Main enquiry areas are in debt, benefits, energy use, employment, housing, family issues, education and healthcare. We continue to invest in the use of our VOIP telecoms and client software applications technology to continue the flexible home working for all our staff and volunteers.

Volunteers

Much of the charity's work is delivered by volunteers which number around 62, including 26 trained Gateway Assessors, 14 Generalist Advisors, 5 Specialist Advisors, 2 social policy advisors and is also supported by volunteers in IT, reception and social policy research. The trustees are also all volunteers.

STRATEGIC REPORT

Achievement and performance

Charitable activities

The charity has been delivering information and advice to clients across the South Hams since 2002. In recent years the highest number of enquiries have been in welfare benefits and debt. In 2022/23 the charity helped more than 6,451 clients (an increase of 17% over 2021/22), with 14,540 issues. For these South Hams clients, the charity recorded £2+ million of financial gains. We are now continually seeing substantially more demand for our services as the cost of living crisis takes hold with, energy bill support ceasing, rents escalating and food costs spiralling. The Government schemes with Cost of Living payments and the House Support Fund go some way to alleviating the immense strain on the clients we help, though our advisors daily evidence the increasing level of client debt and inability to meet basic living expenses.

Internal and external factors

The activities of the charity are subject to the sustainability of contracts and successful funding applications to develop the work of the charity and support its core service. The success of the funding applications, beyond grants received from County, District and Town and Parish Councils make a significant contribution to the capacity of the operation to provide the volumes of client activity outlined in the report. Our income in the year, net of payment to partner charities was £426,308 compared with £337,173 in 2021/22.

Financial review

Principal funding sources

The County Council, District Council and the Town and Parish Councils of the district support the major part of the core service. All other funders are short term fixed period project contracts and represent significant additional public benefit to our core services whilst also allowing some costs of the core work to be funded by these projects. We manage several Devon-wide projects i.e. Healthwatch and Empower, which together with other projects are critical to our financial sustainability through diversification of funding streams.

Report of the Trustees
for the Year Ended 31 March 2023

STRATEGIC REPORT

Financial review

Reserves policy

The directors believe that it is necessary to maintain a level of reserves to manage uncertainty and ensure that the service can continue to operate as planned on a day to day basis. The retained (unrestricted) reserves are intended to provide a buffer against future cut-backs and a contingency to meet any unforeseen expenditure which may arise. In order to mitigate against the risk of future funding cuts, it is the charity's policy to retain an amount equivalent to at least three months core costs (i.e. those costs not expended on projects under the Restricted funds).

The Unrestricted reserves as at the 31 March 2023 are £80,507 a decrease of £626 over last year and represent four months operating costs for the core service of the charity. We also hold £15,000 designated reserves to provide a buffer against any future funding/cost uncertainty as a result of significant inflationary pressures which both our funders and we are suffering from. We also hold a designated IT fund of £11,600 to assist the cost of the extended VOIP telephone network we established post Covid and the growth of volunteer homeworking.

Future plans

The charity plans continuing the activities of advising the general public of their rights and responsibilities and all services available to them, in order that they may resolve their issues effectively. The charity's strategic plan is to ensure that as many people as possible are able to access the service, this will include developing access in the outreaches and developing partnership working across digital platforms across the district. The success of the implementation of the rapid changes to client access channels brought about as a consequence of the Covid restrictions has proven that remote and flexible working, together with new IT/Telecoms investment continues to bring benefits to our organisation and clients, and we will continue this hybrid model through 2023/24.

Our major focus continues to be the recruitment and training of volunteers who represent the core staffing of our advice service and without volunteers we could not operate at the level of effectiveness we achieve presently.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Trustees are recruited in line with the terms and conditions of the Memorandum and Articles of Association of the charity. A term of office is three years and trustees may be elected at the annual meeting, nominated by members or co-opted by the trustee board.

Organisational structure

Responsibility for the day-to-day management of the service is delegated to the Chief Executive Officer. The trustee board sets the strategic direction, is involved with the ongoing planning, makes financial decisions and helps to set the framework for the application of all other policies.

Induction and training of new trustees

All new trustees are given induction materials from Citizens Advice, are invited into the office to discuss and view the work of the charity and are given details of how to access the governance materials from the Citizens Advice intranet.

Wider network

The board can include representatives of the local government funders. As such each is entitled to sit on the board as a representative member. This comprises of the District Council, the County Council and each of the Town Councils.

Related parties

No trustee, funder, member, officer or employee has undue control over, or significant interest in, the charity. Any related party transactions, which require disclosure, are logged internally and reported appropriately as required under both Companies Act law and Charity law. The trustees' expenses for the current year reported upon are disclosed in the Notes to the Financial Statements.

South Hams Citizens Advice Bureau (Registered number: 04349641)

Report of the Trustees
for the Year Ended 31 March 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
04349641 (England and Wales)

Registered Charity number
1091133

Registered office
Citizens Advice South Hams
Follaton House
Plymouth Road
Totnes
Devon
TQ9 5NE

Trustees

Mr C Mottram Treasurer
Dr K Porkess
Mr D J Sprent
Ms P A Elghady
Mr C Peach Chair
Ms C Laithwaite
Ms D Deane
Mr S Finnemore (resigned 2.8.23)

Company Secretary
Mrs J Moor

Independent Examiner

R J Lewis ACA
W R Frost & Co
Riversdale
Ashburton Road
TOTNES
Devon
TQ9 5JU

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 27th September 2023 and signed on the board's behalf by:



.....
Mr C Peach - Trustee

Independent examiner's report to the trustees of South Hams Citizens Advice Bureau ('the Company')

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

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 charity'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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, 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:

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.



R J Lewis ACA
The Institute of Chartered Accountants in England and Wales

W R Frost & Co
Riversdale
Ashburton Road
TOTNES
Devon
TQ9 5JU

Date: 26.10.2023

South Hams Citizens Advice Bureau

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	101,346	443,136	544,482	410,946
Other trading activities	3	1,170	-	1,170	1,266
Investment income	4	<u>2,255</u>	<u>-</u>	<u>2,255</u>	<u>49</u>
Total		<u>104,771</u>	<u>443,136</u>	<u>547,907</u>	<u>412,261</u>
EXPENDITURE ON					
Raising funds	5	-	-	-	2,870
Charitable activities	6				
Charitable activities - advice services		116,397	412,378	528,775	421,021
Other		<u>-</u>	<u>-</u>	<u>-</u>	<u>109</u>
Total		<u>116,397</u>	<u>412,378</u>	<u>528,775</u>	<u>424,000</u>
NET INCOME/(EXPENDITURE)		(11,626)	30,758	19,132	(11,739)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>118,733</u>	<u>67,423</u>	<u>186,156</u>	<u>197,895</u>
TOTAL FUNDS CARRIED FORWARD		<u>107,107</u>	<u>98,181</u>	<u>205,288</u>	<u>186,156</u>

The notes form part of these financial statements

Balance Sheet
31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	12	-	-	-	313
CURRENT ASSETS					
Debtors	13	1,454	-	1,454	-
Cash at bank and in hand		<u>177,474</u>	<u>162,470</u>	<u>339,944</u>	<u>243,949</u>
		178,928	162,470	341,398	243,949
CREDITORS					
Amounts falling due within one year	14	(71,821)	(64,289)	(136,110)	(58,106)
NET CURRENT ASSETS		<u>107,107</u>	<u>98,181</u>	<u>205,288</u>	<u>185,843</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>107,107</u>	<u>98,181</u>	<u>205,288</u>	<u>186,156</u>
NET ASSETS		<u>107,107</u>	<u>98,181</u>	<u>205,288</u>	<u>186,156</u>
FUNDS	16				
Unrestricted funds				107,107	118,733
Restricted funds				<u>98,181</u>	<u>67,423</u>
TOTAL FUNDS				<u>205,288</u>	<u>186,156</u>


The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

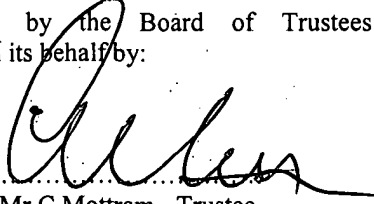
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 27.09.2023 and were signed on its behalf by:


Mr C Peach - Trustee


Mr C Mottram - Trustee

The notes form part of these financial statements

South Hams Citizens Advice Bureau

Cash Flow Statement
for the Year Ended 31 March 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	<u>93,740</u>	<u>(2,121)</u>
Net cash provided by/(used in) operating activities		<u>93,740</u>	<u>(2,121)</u>
Cash flows from investing activities			
Interest received		<u>2,255</u>	<u>49</u>
Net cash provided by investing activities		<u>2,255</u>	<u>49</u>
Change in cash and cash equivalents in the reporting period		95,995	(2,072)
Cash and cash equivalents at the beginning of the reporting period	2	<u>243,949</u>	<u>246,021</u>
Cash and cash equivalents at the end of the reporting period	2	<u>339,944</u>	<u>243,949</u>

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 March 2023

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	19,132	(11,739)
Adjustments for:		
Depreciation charges	313	764
Interest received	(2,255)	(49)
Increase in debtors	(1,454)	-
Increase in creditors	<u>78,004</u>	<u>8,903</u>
Net cash provided by/(used in) operations	<u>93,740</u>	<u>(2,121)</u>

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2023 £	2022 £
Cash in hand	87	179
Notice deposits (less than 3 months)	<u>339,857</u>	<u>243,770</u>
Total cash and cash equivalents	<u>339,944</u>	<u>243,949</u>

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank and in hand	<u>243,949</u>	<u>95,995</u>	<u>339,944</u>
Total	<u>243,949</u>	<u>95,995</u>	<u>339,944</u>

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 33% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	15,047	10,549
Gift aid	-	865
Grants	<u>529,435</u>	<u>399,532</u>
	<u>544,482</u>	<u>410,946</u>

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Grants	<u>529,435</u>	<u>399,532</u>

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	<u>1,170</u>	<u>1,266</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>2,255</u>	<u>49</u>

5. RAISING FUNDS

	2023	2022
	£	£
Raising donations and legacies		
Support costs	<u>-</u>	<u>2,870</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Charitable activities - advice services	<u>454,862</u>	<u>73,913</u>	<u>528,775</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Charitable activities - advice services	<u>67,829</u>	<u>6,084</u>	<u>73,913</u>

Support costs, included in the above, are as follows:

	2023 Charitable activities - advice services £	2022 Total activities £
Wages	20,750	6,896
Social security	1,321	-
Pensions	822	-
Rent	19,843	22,752
Service charges	15,213	12,804
Insurance	1,350	1,238
Postage and stationery	483	339
Advertising	289	188
Sundries	290	99
Publications and subscriptions	1,338	1,761
Office expenses	4,176	7,332
Repairs and renewals	1,541	2,930
Disposal of files	100	300
Depreciation of tangible and heritage assets	313	764
Accountancy and legal fees	<u>6,084</u>	<u>2,150</u>
	<u>73,913</u>	<u>59,553</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023 £	2022 £
Depreciation - owned assets	313	764
Other operating leases	19,843	22,752
Independent examination	<u>2,290</u>	<u>1,980</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

	2023 £	2022 £
Trustees' expenses	<u>-</u>	<u>109</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

10. STAFF COSTS

	2023 £	2022 £
Wages and salaries	290,181	250,286
Social security costs	13,027	10,022
Other pension costs	<u>10,269</u>	<u>8,358</u>
	<u>313,477</u>	<u>268,666</u>

The average monthly number of employees during the year was as follows:

	2023 <u>21</u>	2022 <u>19</u>
Charitable Activities		

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	97,712	313,234	410,946
Other trading activities	1,266	-	1,266
Investment income	<u>49</u>	<u>-</u>	<u>49</u>
Total	<u>99,027</u>	<u>313,234</u>	<u>412,261</u>
EXPENDITURE ON			
Raising funds	1,866	1,004	2,870
Charitable activities			
Charitable activities - advice services	96,868	324,153	421,021
Other	<u>109</u>	<u>-</u>	<u>109</u>
Total	<u>98,843</u>	<u>325,157</u>	<u>424,000</u>
NET INCOME/(EXPENDITURE)	184	(11,923)	(11,739)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>118,549</u>	<u>79,346</u>	<u>197,895</u>
TOTAL FUNDS CARRIED FORWARD	<u>118,733</u>	<u>67,423</u>	<u>186,156</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

12. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 April 2022 and 31 March 2023	<u>8,821</u>
DEPRECIATION	
At 1 April 2022	8,508
Charge for year	<u>313</u>
At 31 March 2023	<u>8,821</u>
NET BOOK VALUE	
At 31 March 2023	<u>-</u>
At 31 March 2022	<u>313</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Prepayments and accrued income	<u>1,454</u>	<u>-</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Social security and other taxes	2,554	8,098
Accrued expenses	<u>133,556</u>	<u>50,008</u>
	<u>136,110</u>	<u>58,106</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

15. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General Unrestricted	81,133	(11,626)	11,000	80,507
Covid Response	26,000	-	(11,000)	15,000
Innovation	11,600	-	-	11,600
	118,733	(11,626)	-	107,107
Restricted funds				
Specialist Advice in Dartmouth 19/20	15,800	(1,118)	-	14,682
Scottish Power	30,290	(2,588)	-	27,702
Totnes Support Services	3,833	(1,550)	-	2,283
The Mansion	3,500	(2,367)	-	1,133
Energy Advice Project	9,000	2,000	-	11,000
Empower	5,000	9,213	-	14,213
Homes for Ukraine	-	20,537	-	20,537
Independent Age	-	6,631	-	6,631
	67,423	30,758	-	98,181
TOTAL FUNDS	<u>186,156</u>	<u>19,132</u>	<u>-</u>	<u>205,288</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Unrestricted	104,771	(116,397)	(11,626)
Restricted funds			
South Hams District Council (Outreach)	10,000	(10,000)	-
Healthwatch	64,821	(64,821)	-
Victim Support	1,497	(1,497)	-
Big Energy Saving Network	6,563	(6,563)	-
Specialist Advice in Dartmouth 19/20	14,768	(15,886)	(1,118)
Scottish Power	-	(2,588)	(2,588)
MAPS	52,864	(52,864)	-
Devon Carers	1,794	(1,794)	-
Totnes Support Services	7,000	(8,550)	(1,550)
The Mansion	7,000	(9,367)	(2,367)
Energy Advice Project	40,170	(38,170)	2,000
Empower	130,298	(121,085)	9,213
Covid Outbreak Management Fund	9,925	(9,925)	-
Homes for Ukraine	31,843	(11,306)	20,537
Independent Age	17,025	(10,394)	6,631
CAB Service Support & Secondments	10,510	(10,510)	-
Household Support	37,058	(37,058)	-
	443,136	(412,378)	30,758
TOTAL FUNDS	<u>547,907</u>	<u>(528,775)</u>	<u>19,132</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General Unrestricted	80,949	184	81,133
Covid Response	26,000	-	26,000
Innovation	<u>11,600</u>	<u>-</u>	<u>11,600</u>
	118,549	184	118,733
Restricted funds			
Healthwatch	2,425	(2,425)	-
Specialist Advice in Dartmouth 19/20	13,487	2,313	15,800
Heat Well 4 Less	4,000	(4,000)	-
Scottish Power	31,335	(1,045)	30,290
Innovation Fund	15,181	(15,181)	-
BESN 20/21	2,054	(2,054)	-
MAPS	3,031	(3,031)	-
Totnes Support Services	7,833	(4,000)	3,833
The Mansion	-	3,500	3,500
Energy Advice Project	-	9,000	9,000
Empower	<u>-</u>	<u>5,000</u>	<u>5,000</u>
	<u>79,346</u>	<u>(11,923)</u>	<u>67,423</u>
TOTAL FUNDS	<u><u>197,895</u></u>	<u><u>(11,739)</u></u>	<u><u>186,156</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Unrestricted	99,027	(98,843)	184
Restricted funds			
South Hams District Council (Outreach)	10,000	(10,000)	-
Healthwatch	66,082	(68,507)	(2,425)
Victim Support	1,497	(1,497)	-
Specialist Advice in Dartmouth 19/20	16,490	(14,177)	2,313
Heat Well 4 Less	17,735	(21,735)	(4,000)
Scottish Power	-	(1,045)	(1,045)
Help to Claim	25,545	(25,545)	-
Innovation Fund	-	(15,181)	(15,181)
BESN 20/21	4,938	(6,992)	(2,054)
MAPS	32,008	(35,039)	(3,031)
Devon Carers	4,587	(4,587)	-
Totnes Support Services	-	(4,000)	(4,000)
The Mansion	6,444	(2,944)	3,500
Energy Advice Project	23,760	(14,760)	9,000
Empower	86,339	(81,339)	5,000
HSF Fuel Vouchers	2,060	(2,060)	-
Covid Outbreak Management Fund	7,227	(7,227)	-
Finance Secondments	6,033	(6,033)	-
HTC Secondment	2,487	(2,487)	-
	<u>313,232</u>	<u>(325,155)</u>	<u>(11,923)</u>
TOTAL FUNDS	<u>412,259</u>	<u>(423,998)</u>	<u>(11,739)</u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

17. PURPOSE OF RESTRICTED FUNDS

SHDC Outreaches - this project is based in Ivybridge, Kingsbridge and Dartmouth where weekly drop ins and advice appointments for clients who prefer face to face services are offered.

Healthwatch - in our partnership with Healthwatch Devon we provide a voice for consumers of health and social care services in Devon.

Victim Support - funds received from the Strategic Victim Support Partnership to provide emotional and practical support services for victims of crime.

Specialist Advice in Dartmouth 2019/20 - providing support to those in need in the Dartmouth parish through the provision of advice that promotes relief from poverty.

Scottish Power - providing energy advice to those facing or at risk of experiencing fuel poverty, supporting clients with their energy and water bills.

17. PURPOSE OF RESTRICTED FUNDS - continued

BESN 20/21 - Big Energy Savings Network project supporting clients in fuel poverty by advising on energy saving in the home, switching energy supplies and guidance on how to access schemes that help vulnerable households stay warm and lower energy bills.

MAPS - National Citizens Advice funded trainee scheme to increase capacity for debt and money advice.

Devon Carers - funding provided by Devon Carers through Citizens Advice Devon to provide an income maximisation service for Devon's carers.

Totnes Support Services - project to support work in the Totnes area.

The Mansion - funds from Totnes Town Council to fund outreach services in Totnes (Mansion House).

Energy Advice Project - funding to provide one-to-one energy advice to clients in fuel poverty to assist with their domestic energy usage and support with finding energy savings in the home.

Empower - a project funded by the Energy Redress Scheme to support clients in fuel poverty to find energy savings and efficiencies in their homes.

Covid Outbreak Management Fund - funding provided through local government to fund LCA staff to help support clients to reduce the spread of coronavirus and support local public health.

Home for Ukraine - funding received from South Hams District Council through the Homes for Ukraine scheme to provide dedicated support to Ukrainian refugees in the South Hams area.

Independent Age - funding received from Independent Age in partnership with Totnes Caring and Dartmouth Caring to provide support and home visits to over 65s in the South Hams area.

Household Support - funds received from Department of Work and Pensions through local government to support clients most in need of help with significantly rising costs and specifically for the distribution of fuel vouchers for Devon clients on prepayment meters.

CAB Service Support & Secondments - staff are undertaking support services under contract to other local Citizens Advice offices.

South Hams Citizens Advice Bureau

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	15,047	10,549
Gift aid	-	865
Grants	<u>529,435</u>	<u>399,532</u>
	544,482	410,946
Other trading activities		
Fundraising events	1,170	1,266
Investment income		
Deposit account interest	<u>2,255</u>	<u>49</u>
Total incoming resources	547,907	412,261
EXPENDITURE		
Charitable activities		
Wages	269,431	243,390
Social security	11,706	10,022
Pensions	9,447	8,358
Telephone	8,453	9,086
Postage and stationery	1,448	1,016
Publications and subscriptions	4,014	5,284
Travel	6,253	2,187
Training	2,346	2,370
Software	8,048	3,477
Leases	2,410	1,224
Advertising/Publicity	866	563
Fundraising costs	-	75
Recruitment	144	275
Conference and workshop expenses	128	-
Payments to Charity Partners	121,599	75,089
Contract Staff	2,823	726
Staff Welfare	4,251	1,196
Translation costs	1,378	-
Entertainment	<u>117</u>	<u>-</u>
	454,862	364,338
Other		
Trustees' expenses	-	109
Support costs		
Management		
Wages	20,750	6,896
Social security	1,321	-
Carried forward	22,071	6,896

This page does not form part of the statutory financial statements

South Hams Citizens Advice Bureau

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	2023 £	2022 £
Management		
Brought forward	22,071	6,896
Pensions	822	-
Rent	19,843	22,752
Service charges	15,213	12,804
Insurance	1,350	1,238
Postage and stationery	483	339
Advertising	289	188
Sundries	290	99
Publications and subscriptions	1,338	1,761
Office expenses	4,176	7,332
Repairs and renewals	1,541	2,930
Disposal of files	100	300
Depn of equipment	313	764
	<u>67,829</u>	<u>57,403</u>
Governance costs		
Accountancy and legal fees	<u>6,084</u>	<u>2,150</u>
Total resources expended	<u>528,775</u>	<u>424,000</u>
Net income/(expenditure)	<u>19,132</u>	<u>(11,739)</u>