

REGISTERED COMPANY NUMBER: 04349641 (England and Wales)

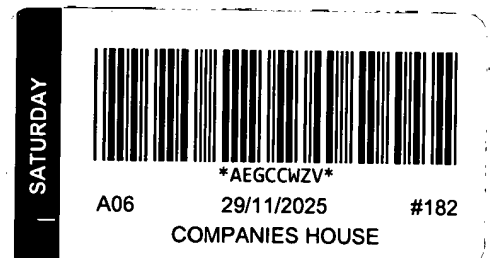
REGISTERED CHARITY NUMBER: 1091133

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 March 2025

for

South Hams Citizens Advice Bureau



Contents of the Financial Statements
for the Year Ended 31 March 2025

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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 2025. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006, the Charities Act 2011 and the Statement of Recommended Practice: 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 (FRS102) (effective 1 January 2019).

South Hams Citizens Advice Bureau is the name formally registered at Companies House, operationally referred to as Citizens Advice South Hams.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The company is a charity and exists to promote any charitable purpose for the public benefit by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress in particular, but without limitation, for the benefit of the community in the South Hams area of Devon and surrounding areas.

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.

Much of the charity's work is delivered by volunteers which number around 60, including 27 trained Gateway Assessors, 15 Generalist Advisors, 10 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, and this year also, the highest number of enquiries have been in welfare benefits, debt, consumer issues, housing and energy advice. 2024/25 was our busiest of recent years, where we helped over 6,830 clients with 22,625 issues. The number of issues presented by clients reflects the complexity of the cases we support with, which in turn reflects the complexity of their lives and of the support systems (statutory and non statutory) they seek to navigate. As client cases become more complex and interrelated, it is increasingly relevant that we take a holistic approach to helping people move forward and resolve the issues they face. For these South Hams clients, the charity recorded £2.7 million of financial gains for the year 2024/25 fiscal year.

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 new and renewal 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 payments to partner charities was £528,668 compared with £499,396 in 2023/24.

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 administration and overhead costs of the core work to be funded by these projects. We manage several Devon-wide projects (Healthwatch, fuel vouchers) which together with other projects are critical to our financial sustainability through diversification and number of funding streams.

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 and to meet our reserve commitments under our National Citizens Advice membership, the trustees have reviewed and adjusted the charity's reserve policy to retain an amount equivalent to at least three months total organisational costs.

The Unrestricted reserves as at the 31 March 2025 now stand at £130,170, including £11,600 of designated IT fund which continues to be held to support our CyberEssentials accreditation and continued investment in IT and cybersecurity. The remaining £15,000 designated fund has been reabsorbed into the general reserve fund in order to honour our commitment to hold three months of total expenditure for the organisation in a time of increasing expenditure in support of client issues. The reserves policy and designated funds are reviewed annually by the Board together with assessment of the charity as a "going concern" in respect of future years.

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 priorities are to be an outstanding information and advice service, meeting demand with better outcomes and to direct the most help to the most need. This will be achieved by being efficient and effective - simplifying the client journey and strengthening a culture of service innovation; being a local voice for local people - raising awareness of local issues like hidden homelessness; and remaining accessible to all by developing access in the outreaches. In addition, we will continue to invest in our long term sustainability by developing partnerships working across digital platforms throughout the district, increasing engagement with younger people, securing long-term sources of funding and investing in our staff and volunteers. To this end, a major focus continues to be the recruitment and training of volunteers who represent the core staffing of our advice service and without whom we could not operate at the level of effectiveness we achieve presently. We have in the year achieved growth in the levels of volunteers which adds greatly to the number of clients we can help, especially when demand for services exceeds our resources.

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. This document was updated in line with current legislation in July 2024. We referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our objectives.

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 as well as the recruitment, induction and training of new trustees.

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 and the Charities Commission.

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.

Statement of Internal Control

The Board oversees the information security of all personal information of our clients, staff, funders and strategic partners that is processed. Local Citizens Advice hold joint responsibility for client data that is held in our case management system with the national Citizens Advice Service. An information assurance management team exists to ensure the confidentiality, integrity and availability of all personal and sensitive data is maintained to a level which is compliant with the requirements of the UK General Data Protection Regulation and Data Protection Act 2018.

South Hams Citizens Advice Bureau (Registered number: 04349641)

Report of the Trustees

for the Year Ended 31 March 2025

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 (resigned 25.06.2024)

Mr C Peach Chair

Mrs T Earley

Mr D Colliver (resigned 01.09.2024)

Mrs L Pilkington

Company Secretary

Mrs H McIntyre

Independent Examiner

R J Lewis ACA

W R Frost & Co

Riversdale

Ashburton Road

TOTNES

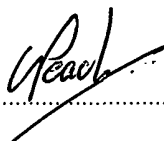
Devon

TQ9 5JU

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on

.....18 Nov 2025..... 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 2025.

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: 26.11.2025

South Hams Citizens Advice Bureau
Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	132,795	426,906	559,701	576,708
Other trading activities	3	1,204	-	1,204	3,449
Investment income	4	9,828	-	9,828	9,490
Total		143,827	426,906	570,733	589,647
EXPENDITURE ON					
Raising funds	5	-	-	-	-
Charitable activities					
Charitable activities - advice services	6	133,455	450,851	584,306	584,313
Other		-	-	-	-
Total		133,455	450,851	584,306	584,313
NET INCOME/(EXPENDITURE)		10,372	(23,945)	(13,573)	5,334
RECONCILIATION OF FUNDS					
In Year Adjustment		10,964		10,964	-
Total funds brought forward		108,834	101,788	210,622	205,288
TOTAL FUNDS CARRIED FORWARD		130,170	77,843	208,013	210,622

CHAS
 2025.12
 2025.12.15
 2025.12.15

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	12	-	-	-	-
CURRENT ASSETS					
Debtors	13	701	-	701	506
Cash at bank and in hand		171,108	102,968	274,076	282,104
		171,108	102,968	274,777	282,610
CREDITORS					
Amounts falling due within one year	14	41,639	25,125	66,764	71,988
NET CURRENT ASSETS		129,469	77,843	208,013	210,622
TOTAL ASSETS LESS CURRENT LIABILITIES		129,469	77,843	208,013	210,622
NET ASSETS		129,469	77,843	208,013	210,622
FUNDS	16				
Unrestricted funds				130,170	108,834
Restricted funds				77,843	101,788
TOTAL FUNDS				208,013	210,622

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

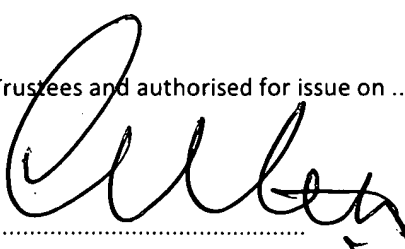
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 18 Nov 2025 and were signed on its behalf by:


Mr C Peach - Trustee


Mr C Mottram - Trustee

South Hams Citizens Advice Bureau
Cash Flow Statement
for the Year Ended 31 March 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(17,856)</u>	<u>(67,330)</u>
Net cash provided by/(used in) operating activities		<u>(17,856)</u>	<u>(67,330)</u>
 Cash flows from investing activities			
Interest received		<u>9,828</u>	<u>9,490</u>
Net cash provided by investing activities		<u>9,828</u>	<u>9,490</u>
 Change in cash and cash equivalents in the reporting period		<u>(8,028)</u>	<u>(57,840)</u>
Cash and cash equivalents at the beginning of the reporting period	2	<u>282,104</u>	<u>339,944</u>
 Cash and cash equivalents at the end of the reporting period	2	274,076	282,104

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

	2025 £	2024 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	(13,573)	5,334
Adjustments for:		
Depreciation charges	-	-
Interest received	(9,828)	(9,490)
In Year Adjustment	10,964	-
Decrease/(Increase) in debtors	(195)	948
(Decrease)/Increase in creditors	(5,224)	(64,122)
Net cash provided by/(used in) operations	(17,856)	(67,330)

2 ANALYSIS OF CASH AND CASH EQUIVALENTS

	2025 £	2024 £
Cash in hand	122	403
Notice deposits (less than 3 months)	273,954	281,701
Total cash and cash equivalents	274,076	282,104

3 ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank and in hand	282,104	(8,028)	274,076
Total	282,104	(8,028)	274,076

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
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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.

2 DONATIONS AND LEGACIES

	2025 £	2024 £
Donations	10,651	7,019
Gift aid	-	-
Grants	549,050	569,689
	<u>559,701</u>	<u>576,708</u>

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

	2025 £	2024 £
Grants	549,050	569,689

3 OTHER TRADING ACTIVITIES

	2025 £	2024 £
Fundraising events	1,204	3,449

4 INVESTMENT INCOME

	2025 £	2024 £
Deposit account interest	9,828	9,490

5 RAISING FUNDS

Raising donations and legacies

	2025 £	2024 £
Support costs	-	-

6 CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Charitable activities - advice services	500,995	83,311	584,306

7 SUPPORT COSTS

Charitable activities - advice services

Management	Governance costs	Totals
£	£	£
79,843	3,270	83,113

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

	2025	2024
	Charitable activities - advice services	Total activities
	£	£
Wages	27,547	26,166
Social security	2,349	1,997
Pensions	1,369	1,017
Rent	25,056	25,056
Service charges	10,000	5,121
Insurance	1,748	1,902
Postage and stationery	459	-
Advertising	181	-
Sundries	-	183
Publications and subscriptions	479	1,752
Office expenses	2,934	3,218
Repairs and renewals	3,088	2,206
Professional fees	4,631	-
Accountancy and legal fees	3,270	7,044
	83,113	75,662

8 NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Depreciation - owned assets	-	-
Other operating leases	25,056	25,056
Independent examination	2,500	2,403

9 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

	2025	2024
Trustees' expenses	198	76

South Hams Citizens Advice Bureau
Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

10 STAFF COSTS

	2025	2024
	£	£
Wages and salaries	388,819	357,117
Social security costs	22,009	17,765
Other pension costs	16,857	12,093
	<u>427,685</u>	<u>386,975</u>

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

	2025	2024
Charitable Activities	<u>21</u>	<u>21</u>

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	126,931	449,777	576,708
Other trading activities	3,449	-	3,449
Investment income	9,490	-	9,490
Total	139,870	449,777	589,647
 EXPENDITURE ON			
Raising funds	-	-	-
Charitable activities			
Charitable activities - advice services	138,143	446,170	584,313
Other	-	-	-
Total	138,143	446,170	584,313
 NET INCOME/(EXPENDITURE)	1,727	3,607	5,334
 RECONCILIATION OF FUNDS			
Total funds brought forward	107,107	98,181	205,288
 TOTAL FUNDS CARRIED FORWARD	108,834	101,788	210,622

South Hams Citizens Advice Bureau
Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

12 TANGIBLE FIXED ASSETS

Plant and
machinery
£

COST

At 1 April 2024 and 31 March 2025

8,821

DEPRECIATION

At 1 April 2024

8,821

Charge for year

-

At 31 March 2025

8,821

NET BOOK VALUE

At 31 March 2025

-

At 31 March 2024

-

13 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2025
£

2024
£

Prepayments and accrued income

701

506

14 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2025
£

2024
£

Social security and other taxes

6,213

945

Accrued expenses

60,551

71,043

66,764

71,988

15 MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General Unrestricted	82,234	47,936	130,170
Covid Response	15,000	(15,000)	-
Innovation	11,600	(11,600)	-
	108,834	21,336	130,170
Restricted funds			
Dartmouth United Charities	18,651	(5,661)	12,990
Scottish Power	27,247	-	27,247
Energy Advice Project	10,853	3,368	14,221
Thrive	2,000	(2,000)	-
Trussel Trust	1,963	278	2,241
TQ6	3,147	(3,147)	-
Yorkshire Building Society	4,478	118	4,596
National CA - Pot 2	13,522	(1,424)	12,098
Household Support Fund	8,940	(8,940)	-
Schools Project	-	4,450	4,450
ECP Caseworker	10,987	(10,987)	-
	101,788	(23,945)	77,843
TOTAL FUNDS	210,622	(2,609)	208,013

15 MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Unrestricted	143,827	(133,455)	10,372
Restricted funds			
South Hams District Council (Outreach)	10,000	(10,000)	-
Healthwatch	79,063	(79,063)	-
Dartmouth United Charities	12,989	(18,650)	(5,661)
MAPS	56,424	(56,424)	-
Energy Advice Project	51,974	(48,606)	3,368
Independent Age	1,525	(1,525)	-
Household Support	43,098	(52,038)	(8,940)
Thrive	-	(2,000)	(2,000)
CMAP	23,220	(23,220)	-
Trussell Trust	23,987	(23,709)	278
TQ6	-	(3,147)	(3,147)
Yorkshire Building Society	10,264	(10,146)	118
National CA - Pot 2	50,033	(51,457)	(1,424)
Energy Outreach Project	12,836	(12,836)	-
Caring Town Totnes	7,913	(7,913)	-
Energy Casework Project	34,630	(45,617)	(10,987)
CAB Devon (Devon Communities Connect)	4,500	(4,500)	-
Schools Project	4,450	-	4,450
	<hr/>	<hr/>	<hr/>
	426,906	(450,851)	(23,945)
TOTAL FUNDS	<hr/>	<hr/>	<hr/>
	570,733	(584,306)	(13,573)

15 MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net in funds £	Transfer funds £	31.3.24 £
Unrestricted funds				
General Unrestricted	80,507	1,727	-	82,234
Covid Response	15,000	-	-	15,000
Innovation	11,600	-	-	11,600
	107,107	1,727	-	108,834
Restricted funds				
Healthwatch				
Dartmouth United Charities	14,682	3,969	-	18,651
Scottish Power	27,652	(405)	-	27,247
Totnes Support Services	2,333	(2,333)	-	-
The Mansion	1,133	(1,133)	-	-
Energy Advice Project	11,001	(148)	-	10,853
Empower	14,212	(14,212)	-	-
Homes for Ukraine	20,537	(20,537)	-	-
Independent Age	6,631	(6,631)	-	-
Thrive	-	2,000	-	2,000
Trussel Trust	-	1,963	-	1,963
TQ6	-	3,147	-	3,147
Yorkshire Building Society	-	4,478	-	4,478
National CA - Pot 2	-	13,522	-	13,522
Household Support Fund	-	8,940	-	8,940
ECP Caseworker	-	10,987	-	10,987
	98,181	3,607	-	101,788
TOTAL FUNDS	205,288	5,334	-	210,622

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	139,870	(138,143)	1,727
Restricted funds			
South Hams District Council (Outreach)	10,000	(10,000)	-
Healthwatch	62,648	(62,648)	-
Dartmouth United Charities	18,651	(14,682)	3,969
Scottish Power		(405)	(405)
The Mansion	5,969	(7,102)	(1,133)
Energy Advice Project	61,025	(61,173)	(148)
Empower	48,026	(62,238)	(14,212)
MAPS	57,488	(57,488)	-
Totnes Support Services		(2,333)	(2,333)
Homes for Ukraine	-	(20,537)	(20,537)
Independent Age	15,500	(22,131)	(6,631)
CAB Service Support & Secondments	12,073	(12,073)	-
Household Support	56,108	(47,168)	8,940
Thrive	6,800	(4,800)	2,000
ECP Caseworker	11,543	(556)	10,987
CMAP	15,290	(15,290)	-
Trussell Trust	11,778	(9,815)	1,963
TQ6	6,865	(3,718)	3,147
Yorkshire Building Society	9,450	(4,972)	4,478
National CA - Pot 2	29,625	(16,103)	13,522
Energy Outreach Project	10,938	(10,938)	-
	449,777	(446,170)	3,607
TOTAL FUNDS	589,647	(584,313)	5,334

16 RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

17 PURPOSE OF RESTRICTED FUNDS

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

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.

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.

Thrive - supporting investment in volunteers.

Trussell Trust - a project with Trussell Trust to fund an advisor in Ivybridge Foodbank.

TQ6 - a project with local Dartmouth charity TQ6, to increase advice support to clients in Dartmouth.

Yorkshire Building Society - a project funded by partnership with National CA and Yorkshire Building Society to offer advice in YBS branches.

National CA Pot 2 - funding from National CA to increase Core capacity on Adviceline.

ECP Caseworker - funding from National CA to fund indepth energy casework for complex clients.

Dartmouth United Charities - providing support to those in need in the Dartmouth Parish through the provision of advice that promotes relief from poverty.

Schools Project - individual donations to fund an adviser in local schools.

South Hams Citizens Advice Bureau
Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	10,651	7,019
Gift aid	-	-
Grants	549,050	569,689
	<hr/>	<hr/>
	559,701	576,708
Other trading activities		
Fundraising events	1,204	3,449
Investment income		
Deposit account interest	9,828	9,490
	<hr/>	<hr/>
Total incoming resources	570,733	589,647
EXPENDITURE		
Charitable activities		
Wages	361,272	330,951
Social security	19,660	15,768
Pensions	15,488	11,076
Telephone	1,340	3,303
Postage and stationery	1,378	2,330
Publications and subscriptions	1,438	1,703
Travel	9,995	8,610
Training	149	1,490
Software	16,581	17,718
Leases	4,949	4,877
Advertising/Publicity	543	-
Fundraising costs	407	-
CA Membership	3,910	-
Conference and workshop expenses	498	531
Payments to Charity Partners	42,068	90,251
Contract Staff	14,664	14,776
Staff Welfare	6,278	4,936
Translation costs	333	121
Entertainment	44	134
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	500,995	508,575

South Hams Citizens Advice Bureau
Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

Other

Trustees' expenses	198	76
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Support costs

Management

Wages	27,547	26,166
Social security	2,349	1,997
Pensions	1,369	1,017
Rent	25,056	25,056
Service charges	10,000	5,121
Insurance	1,748	1,902
Postage and stationery	459	-
Advertising	181	-
Sundries	-	183
Publications and subscriptions	479	1,752
Office expenses	2,934	3,218
Repairs and renewals	3,088	2,206
Professional fees	4,631	-
	<u>79,843</u>	<u>68,618</u>

Governance costs

Accountancy and legal fees	<u>3,270</u>	<u>7,044</u>
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Total resources expended	<u>584,306</u>	<u>584,313</u>
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Net income/(expenditure)	<u>(13,573)</u>	<u>5,334</u>
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