

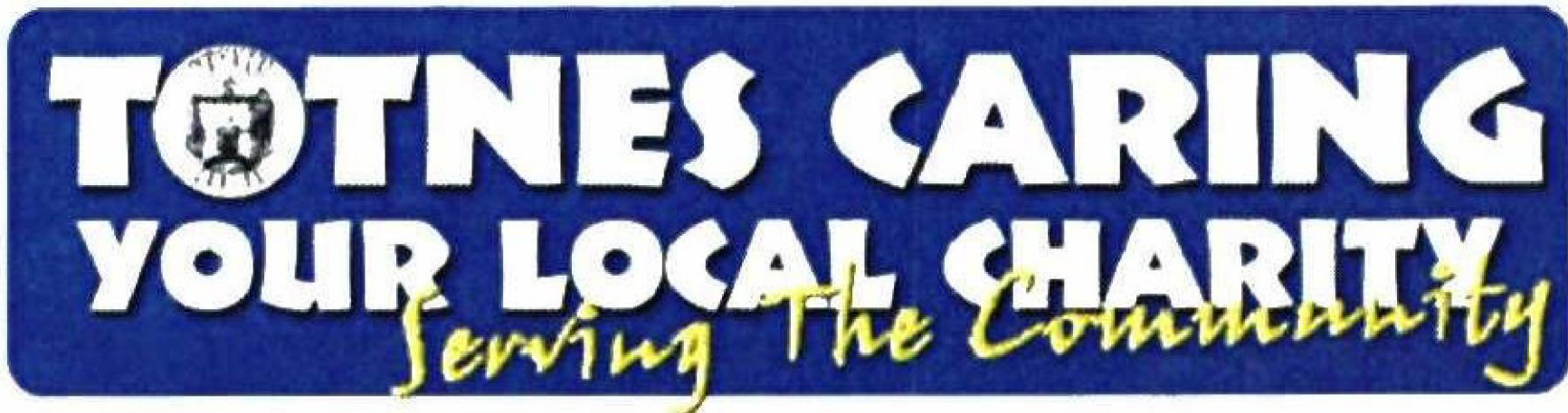


Totnes Caring Limited
Annual Report and Financial Statement
Year Ending 31st March 2023



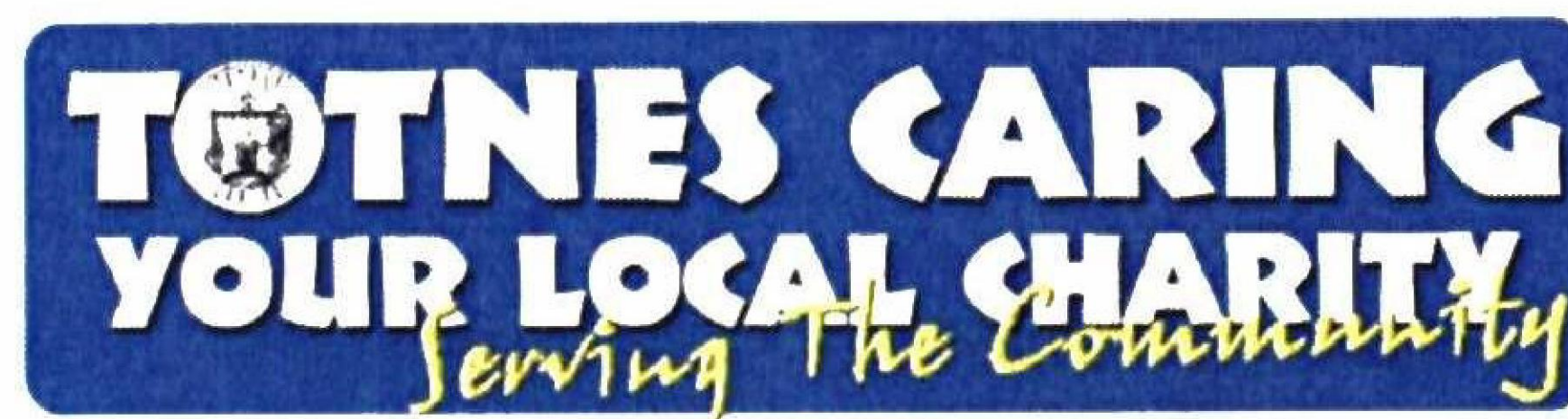
Totnes Caring
Totnes Community Hospital
Coronation Road
Totnes
Devon
TQ9 5GH
01803 865684

Registered Charity No.1112436



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Totnes Caring Limited
Reference and administrative details
Year Ended 31 March 2023



Trustees: Julie Foster (Chair)
Stephen Teague (Treasurer)
Dr James Cooper
Peter Shotton (resigned 30 November 2022)
Dr. Abigail Fearon (resigned 3 August 2022)
Dr. Richard Hawker
Jane Seymour
Janice Courtenay
Debra Westlake
Peter Osbourne
Holly Parsons
Ian Franklin

Company Secretary and Chief Officer: Claire Hill

COMMITTEES:

Finance and Strategic:

Julie Foster (Chair)
Stephen Teague
Peter Osborne
Holly Pearsons
Jane Seymour

Social Prescribing and Wellbeing:

Debra Westlake (Chair)

Communications & Fundraising:

Ian Franklin (Chair)

Charity Name: Totnes Caring Limited

Registered Office: The Loft
Totnes Community Hospital
Coronation Road
Totnes, Devon
TQ9 5GH

Telephone Number: 01803 865684

E mail: info@totnescaring.org.uk

Website www.totnescaring.org.uk

Company Number: 5602581

Charity Number: 1112436

Bankers: Lloyds Bank
15 Blackheath Village
Blackheath
London
SE3 9LH

Independent Examiner: Sharon Austen FCCA
Francis Clark LLP
Sigma House
Oak View Close
Edginswell Park
Torquay
TQ2 7FF

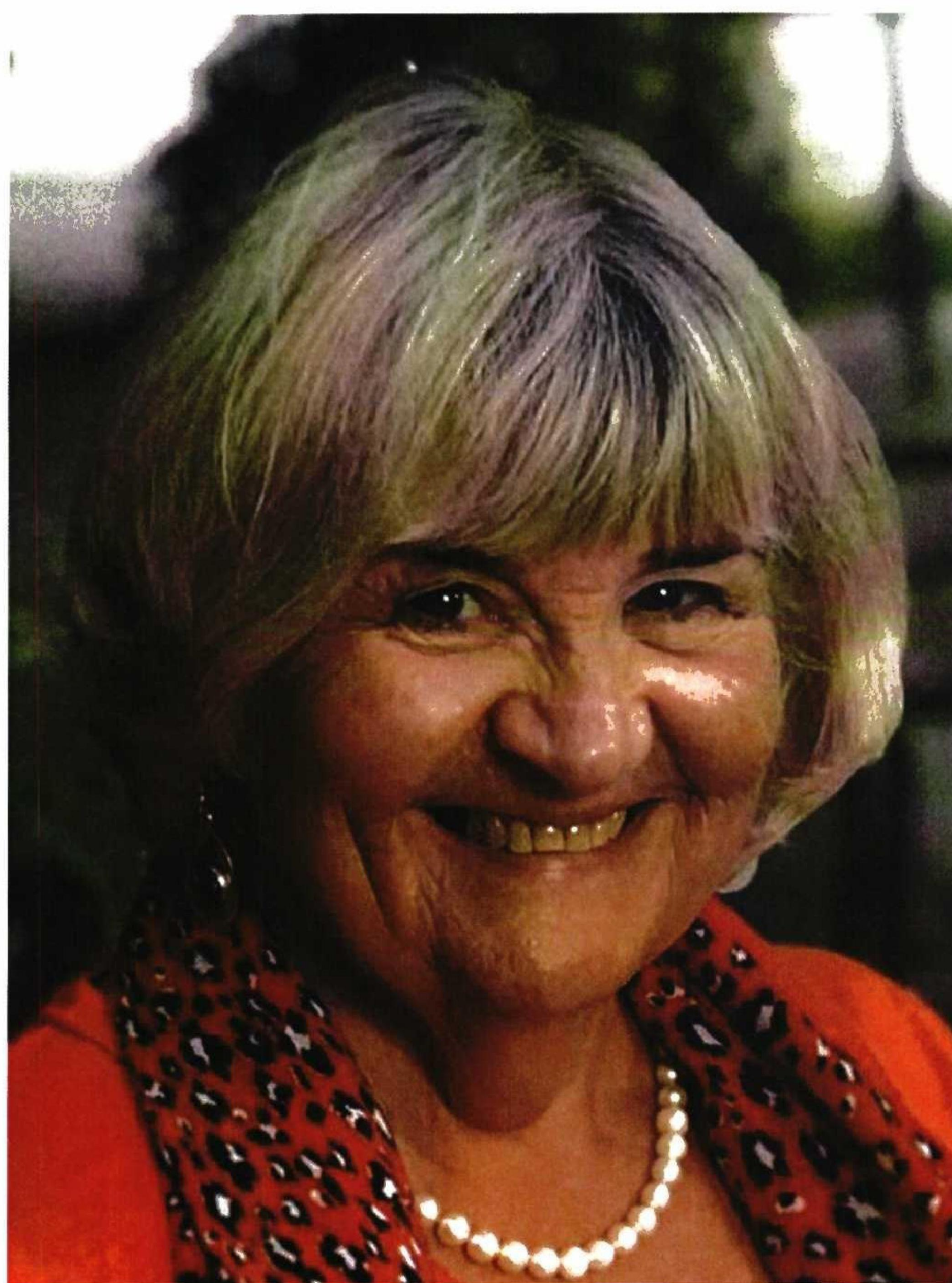
CHAIR'S INTRODUCTION:

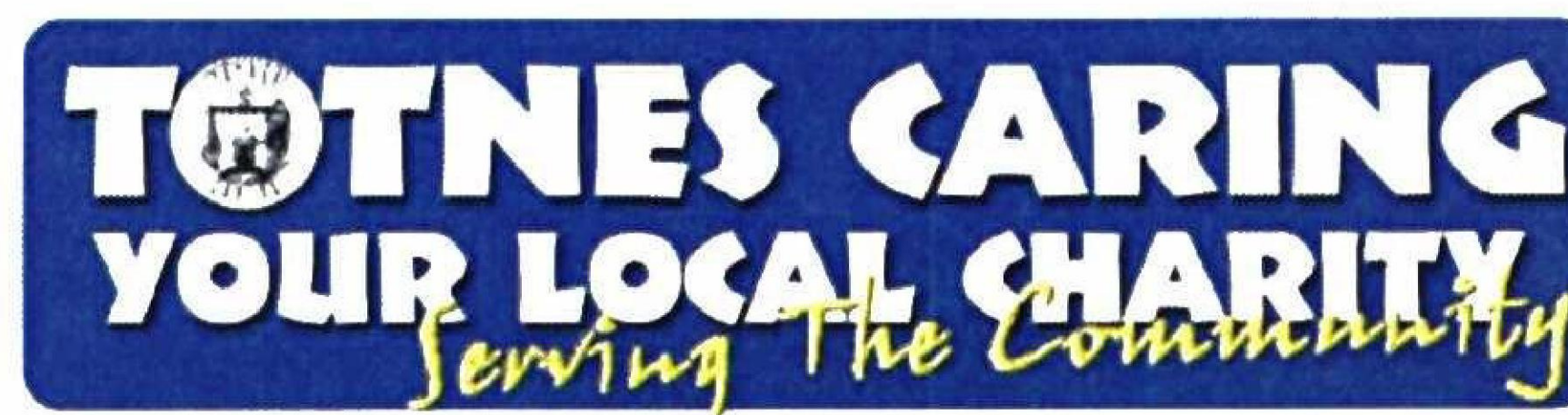
This year has been another successful one for Totnes Caring. Although we are able to put the effects of the pandemic behind us, there are still numerous challenges to navigate, especially the cost of living. Most of us are affected in some way by constantly rising prices, and we know for some it is a struggle to keep warm and eat well. Totnes Caring is trying to help, developing a 'pop up cafe' and extending our lunch service into a new location, alongside other local organisations.

The current financial climate is hard for most charities and we have had to review the charges we make for some services. Local support has been fantastic, however, and we have been really fortunate in benefitting from some very generous legacies. These will make all the difference to us in years to come.

A huge thank you to everyone who makes Totnes Caring so special, clients, volunteers, staff, trustees and the local community. It is a big team effort, and we appreciate you all!

I am nearing the end of my term as trustee and chair, a role I have loved. Thanks for having me!





The trustees have pleasure in presenting their report and the financial statements of the charitable company for the year ended 31 March 2023.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is a company limited by guarantee that is governed by its Memorandum and Articles of Association.

Directors and Trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law.

The trustees who served the charitable company during the period are detailed on page 2

Recruitment and Appointment of Management Committee

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as trustees.

All trustees give their time voluntarily and receive no benefits from the charity. No expenses were claimed by the trustees except as detailed in note 10 to the accounts. We continue to be very grateful for their dedication, enthusiasm and commitment, which help the smooth running of the charity.

In an effort to maintain this broad skill mix, trustees are requested to provide a list of their skills (and update these each year) and in the event of particular skills being lost, due to retirements or resignations, individuals are approached to offer themselves for election as a trustee.

Trustees Responsibilities

The trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the net income or expenditure of the charitable company for that period.

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

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent ;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small Company Charity Provisions

This report has been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS 102)) and in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

OBJECTIVES, ACTIVITIES AND PUBLIC BENEFIT

Purposes and Aims

Our charity's purposes as set out in the objects contained in the company's memorandum of association are to:-

Promote any charitable purpose for the benefit of persons in need residing in Totnes and the surrounding area, in particular for the relief of the elderly and sick.

It aims to support people to live as independently as possible, connecting to their community, to increase their health and wellbeing. We do this by delivering group activities, bringing people together, and by providing practical support, information and advice to individuals.

The focus of our work

Our main objectives for the year continued to be the provision of support to vulnerable, mainly older, people. All our charitable activities focus on providing this support and are undertaken to further our charitable purposes for the public benefit. We have taken due regard of the public benefit guidance published by the Charity Commission.

Who used and benefitted from our services?

Our geographical spread covers South Dartmoor and Totnes PCN patch of five GP surgeries in Totnes, South Brent, Ashburton and Buckfastleigh. Our services have different referral routes but we get many referrals from the GPs, nurses and social workers as well from family members and self-referrals.

While most of our clients are over 70 years old, our social prescribers work with people over 18 years old.

Some feedback from our clients, carers and family included:

- Feedback from a daughter of new client who came to lunch for first time: ' He loved it- it put a spring in his step. Great lunch and lovely men to talk to. The young boy who was there was also delightful.'
- Feedback about the Live Music Now concert from a carer: "I have never seen him so alive as he was after the concert. He was ecstatic. He loves jazz. I can't thank you enough for organising it and can't express how much he loved it."
- You are grand! You are all so lovely at Totnes Caring, what ever would we do without you'?
- A client thanked Totnes Caring for 'actually caring' and helping her to make an 'understanding and trustworthy connection'.

Staff and volunteers:

We could not deliver many of our services without our wonderful volunteers. They truly are the heart of Totnes Caring. We currently have 31 members of staff and 104 active volunteers. So, as you can see we have over three times as many volunteers as staff enabling Totnes Caring to support the most vulnerable in our community. All the diverse and complex work of the charity could not be done without the employment of some staff, we have 31 members staff who equate to 19 full time equivalent hours.

A year in numbers:

Older People Services in their home 6260 907 shops were delivered and 5353 hot meal deliveries	Home Help 9423 9423 hours of home help support for 98 clients	Transport 2267 894 people were driven to health appointments and 1373 people to social events by our volunteer drivers
Older People Services in the Community 203 We held 203 group activities including, lunch clubs, art groups, new directions and men's cookery.	Dementia and family carers 142 45 memory cafés were held, with on average 40 attendees, and 15 carers groups. 102 carers were supported with information and advice.	Wellbeing Connections 859 859 people were supported and given information and advice by our wellbeing and link workers

Our outcomes are:

- Enabling people to get to appointments and activities
- Reduce isolation, and help people maintain good health and wellbeing
- Helping people to increase their health and wellbeing
- Supporting people to live in their homes for as long as possible

Enabling people to get to appointments and activities

We can provide a door-to-door service to health appointments and to Totnes Caring social activities. Our volunteer drivers use their own cars, the Totnes Caring mini-bus or our Wheelchair accessible Vehicle (WAV). This year 894 people were driven to health appointments and 1373 people to social events.



Reduce isolation, and help people maintain good health and wellbeing

We provide group activities to older people. This year we held 203 group activities including, lunch clubs, art groups, new directions and men's cookery.



We also deliver a very popular weekly memory café for people who live with dementia and coordinate carers group. Lots of support and advice is provided to family carers of those living with dementia, including monthly carers' lunch where loved ones are looked after separately for the carers to have support and some respite. This year 45 memory cafés were held and 15 carers groups.

Helping people to increase their health and wellbeing

Our Wellbeing Connections Team work closely with NHS and Social Services and provide services to help people increase their health and wellbeing.

Our wellbeing Coordinator and Dementia Coordinator provide more intensive support for vulnerable older people. We also provide advice and practical support for those who are discharged from hospital through our Home from Hospital service.

Our Social Prescribers work with adults from Totnes, South Brent, Ashburton and Buckfastleigh doctors surgery.



This year 859 people were supported and given information and advice by our wellbeing and link workers.

This year our dementia information and advice service had 102 separate contacts with carers.

Supporting people to live in their homes for as long as possible

To help people stay in their homes we provide a shopping service and hot meal delivery. This year 907 shops were delivered and 5353 hot meal deliveries.

Our Home Help service provided older people with cleaning, ironing, form filling and shopping support for 9423 hours for our 98 clients.



Partnerships:

Alongside our strong relationship with primary and statutory services Totnes Caring has long term and strong partnerships with other local organisations these include:

- Food in Community who deliver the food for our pop up café and men's cookery.
- Live Music Now who deliver music concerts to our clients.
- Citizen Advice South Hams who we fund a dedicated worker who will visit our clients in their home for benefits and finance advice.
- Caring Town who we work with responding to Totnes Cost of Living Crisis, and who fund us to deliver support to older people in Totnes.
- Wellbeing partnership which is a partnership between Totnes Caring, Dartmouth Caring, Moorcare, Kingscare and Volunteering in Health.

FINANCIAL REVIEW

The charity does not receive any direct funding, relying upon fundraising, donations, legacies, small contracts with Health, Social Services, Primary Care Network and Teignbridge CVS for our linkworkers' work with the Multi-Disciplinary Team (MDT) and grant funding.

We are extremely grateful for the financial support of those within the community who recognise the value of what we do and the positive impact on our clients. Totnes Caring received three legacies in 2022/23. This form of income is vital to the long-term financial sustainability of the charity and, therefore the trustees wish to encourage supporters to remember Totnes Caring in their wills.

- Home Help Service

We received fee income of £159,284 and spent £172,226. The trustees' intention is that this service is self-funding. It remains the only service that is paid for and it should cover the cost of employing the home help staff and the co-ordinator.

- Volunteer Drivers

We reimburse our volunteers at 45p per mile. Expenditure by way of volunteer drivers' reimbursements was £10,897 and the total cost of running the mini-bus and wheelchair-accessible vehicle was £4,536. Donations received for transport were £15,383, leaving a deficit of £50. Not all volunteer drivers claim their mileage.

- 50/50 Club

Our Income was £2,678 and prizes were £1,575, leaving a contribution of £1,103.

- Friends of Totnes Caring

Our 27 Friends of Totnes Caring donated an amazing £5,134 and in most cases we are also able to claim back gift aid. This regular income enables the charity to better plan for the future. Naturally the trustees would like to continue to grow the number of Friends.

- Fundraising

We received an income of £4,246 and expenditure of £2,354. Our sincere thanks to everyone involved who give up their time to raise valuable, much needed, funds. Some of the highlights were our Pop-up Café, Anran Christmas Market, Plant Sales and not forgetting Will Week with Windeatts & Boyce Hatton.

We receive income from clients who remember us at their funerals and ask for retiring collections to be made to us. Our thanks and fond memories go to the following who left us money in this way during the last year:

Carol Baker
Jack Ball
Jack Butt
Jennifer Diamond
Enid Evans
C Gifford
Pat Johnson
Roger Miller
Terry Parsons
Kenneth Percy
Brian Smart
Iris Webber

Our thanks and fond memories go to the three people who left us legacies this year:

Susan Evans
Janet Griffiths
Mary Oldreive

We continue to rely upon donations to support our activities. Our sincere thanks go to the following who have supported us in this way in the past year:

Ashprington Ladies Group
Ashprington Barn Dance
Ashprington WI
Bidwell Brook School
Brownswood Trust
Holy Royal Arch Chapter No710
Limbus
Seamoor Lotto
Stoke Gabriel Concert Series
Teignbridge Trotters
Totnes & District Show Limited
Totnes Carnival
Totnes Municipal Charities
Totnes Post
Totnes Probus
Shops in Totnes who have our Collection Boxes
and to all private donations

In addition, we received restricted grants from the following to support specific aspects of our work:-

- The Masonic Charitable Foundation – to support our dementia services
- Nisa for Jubilee celebration events
- Arts Council Let's Create fund for Jubilee celebration event at Totnes Cinema.
- Totnes Town Council for our community transport coordination.
- Morrisons Foundation to work in partnership with Food In Community at the Men's Cookery and the Monthly pop-up café.
- Clare Milne Trust for additional support with the delivery of dementia services.
- Devon Community Foundation (DCF) Thrive with Five Mobilise Fund for transport.
- Devon Community Foundation's Tackling Loneliness and Isolation in Older Years.
- National Lottery Awards for All to support our volunteering.
- Devon County Council's Growing Community Fund for inter-generational work.
- Independent Age grant for Citizen Advice to work in close partnership with 5 caring organisations in the Wellbeing Partnership.
- South Hams Cost of Living grant and Totnes Rotary to subsidise meal deliveries
- South Devon Primary Care Network (PCN) for a Social Prescribers and our Health and Wellbeing Coach to cover the five GP practices in the PCN.
- Caring Town National Lottery – development support for Caring Town's work through a Reaching Communities Partnership grant.

Tight control of cost has continued with our biggest outlay being the staff cost. This expenditure is an essential part of running the charity and without our office staff and their commitment we would not be able to run our services.

Reserves Policy

The trustees examined the charity's requirements and determined that the minimum reserve should be six months running costs. Any shortfall below this level would precipitate a formal review by the finance committee and subsequently by the board.

Signed on behalf of the Trustees



Julie Foster

Chair of Trustees

Totnes Caring Limited

Independent Examiners Report

Year Ended 31 March 2023

I report on the accounts of the company for the year ended 31 March 2023, which are set out on pages 14 to 24.

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 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 the company'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:

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.



Sharon Austen FCCA
FRANCIS CLARK LLP
Sigma House
Oak View Close
Edginswell Park
Torquay
TQ2 7FF

22 November 2023

Totnes Caring Limited

Statement of Financial Activities (Incorporating Income and Expenditure Account)

Year Ended 31 March 2023

	Notes	Unrestricted £	Restricted £	Total Funds 2023 £	Total Funds 2022 £
Income from:					
Donations and legacies	3	367,146	250,219	617,365	278,743
Charitable activities	4	203,275	3,500	206,775	180,804
Other trading activities	5	6,924	-	6,924	4,656
Investments	6	2,921	-	2,921	276
Total		580,266	253,719	833,985	464,479
Expenditure on:					
Raising funds	7	3,929	-	3,929	3,708
Charitable activities	8	431,288	200,580	631,868	474,391
Total		435,217	200,580	635,797	478,099
Net income/(expenditure) before transfers		145,049	53,139	198,188	(13,620)
Transfers between funds		31,813	(31,813)	-	-
Net movements in funds		176,862	21,326	198,188	(13,620)
Reconciliation of funds					
Total funds brought forward		292,276	29,565	321,841	335,461
Total funds carried forward		469,138	50,891	520,029	321,841

All of the above amounts relate to continuing activities.

The notes on pages 17 to 24 form part of these financial statements.

Totnes Caring Limited

Balance Sheet

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	<u>40,309</u>	<u>55,722</u>
Current assets			
Debtors	12	220,657	19,121
Cash at bank and in hand		<u>287,717</u>	<u>255,382</u>
		508,374	274,503
Creditors: Amounts falling due within one year	13	<u>(28,654)</u>	<u>(8,384)</u>
Net current assets		<u>479,720</u>	<u>266,119</u>
Net assets		<u>520,029</u>	<u>321,841</u>
Funds			
Restricted funds	14	50,891	29,565
Designated funds	15	469,138	292,276
Total funds		<u>520,029</u>	<u>321,841</u>

For the year in question, the charitable company was entitled to exemption from an audit under section 477 of the Companies Act 2006.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The trustees/directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

These financial statements were approved and signed by the members of the board on 22.11.23....



Mrs Julie Foster
Trustee

Company Registration Number: 05602581

The notes on pages 17 to 24 form part of these financial statements.

Totnes Caring Limited

Statement of Cash Flows

Year Ended 31 March 2023

		2023 £	2022 £
Cash flows from operating activities:			
Net Cash provided by/(used in) operating activities	(i)	32,335	(5,810)
Cash flows used in investing activities:			
Purchase of property and equipment		-	(38,549)
Net cash used in investing activities		-	(38,549)
Change in cash and cash equivalents in the reporting period		32,335	(44,359)
Cash and cash equivalents at the beginning of the reporting period		255,382	299,741
Cash and cash equivalents at end of reporting period		287,717	255,382

(i) Reconciliation of net (expenditure)/income to net cash flow from operating activities

	2023 £	2022 £
Net income/ (expenditure for the reporting period (as per the statement of financial activities))	198,188	(13,620)
Adjustments for:		
Depreciation charges	15,413	12,414
(Increase)/ decrease in debtors	(201,536)	(2,774)
(Decrease)/ increase in creditors	20,270	(1,830)
Net cash provided by/ (used in) operating activities	32,335	(5,810)

The notes on pages 17 to 24 form part of these financial statements.

Totnes Caring Limited

Notes to the Financial Statements

Year Ended 31 March 2023

1. Accounting policies

Basis of accounting

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Totnes Caring Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

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

b) Tangible Fixed Assets

Tangible fixed assets are included at cost. They are depreciated so as to write off their cost over their estimated remaining useful lives on the following basis:

Minibus	20% (straight line)
Equipment	15% (straight line)

In the case of the leasehold improvements, the depreciation charge follows the decrease in the compensation payments for the capital expenditure that would be due to the charity in the event that the landlord exercises its right under the break clause.

c) Income

Income is recognised when the charity has entitlement to funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Legacies are recognised when the charity is advised by the personal representatives of an estate that probate has been granted, that payment is probable and the amount can be quantified with reasonable certainty.

d) Expenditure

Expenditure is recognised once there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure includes irrecoverable VAT and is classified under the following activity headings:

- Costs of raising funds comprise the costs of fundraising activities.
- Expenditure on charitable activities includes the costs of providing services and include all support and governance costs.

Totnes Caring Limited

Notes to the Financial Statements

Year Ended 31 March 2023

1. Accounting policies (continued)

e) Fund Accounting

- (a) Restricted funds – these are funds that are subject to specific trusts that must be applied for specific purposes. Further details are included in Note 14.
- (b) The Trustees have designated certain funds for particular purposes and further details of these designations are included in Note 15.
- (c) Other funds held by the charity are unrestricted general funds - these are funds that can be used in accordance with the charitable objects at the discretion of the Trustees.

f) Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

g) Pension costs

The Association participated in a defined contribution pension scheme. Contributions are charged to the Statement of Activities in the year in which they are paid.

2. Legal status of the charity

The charity is a company limited by guarantee and has no share capital.

3. Donations and legacies

	2023	2022
	£	£
Other grants	17,433	118,074
Donations	60,349	82,488
Projects	47,448	75
Art club	-	5,945
Sitting service	330	1,620
Social Prescribing & Wellbeing	161,790	64,541
Legacies	325,015	6,000
Mental health	5,000	-
	<u>617,365</u>	<u>278,743</u>

Donations and legacies comprise £250,219 (2022: £185,384) restricted income and £367,146 (2022: £93,359) unrestricted income.

Totnes Caring Limited

Notes to the Financial Statements

Year Ended 31 March 2023

4. Income from charitable activities

	2023 £	2022 £
Home Help Service	159,284	140,291
Lunch Clubs	32,108	25,546
Drivers boxes and minibus	15,383	14,967
	<u>206,775</u>	<u>180,804</u>

Income from charitable activities comprise £3,500 (2022: £nil) restricted income and £203,275 (2022: £180,804) unrestricted income.

5. Other trading activities

	2023 £	2022 £
Fundraising events	4,246	1,718
50/50 Club	2,678	2,938
	<u>6,924</u>	<u>4,656</u>

All income for both 2023 and 2022 related to unrestricted funds.

6. Investment Income

	2023 £	2022 £
Bank interest receivable	2,921	276

All income for both 2023 and 2022 related to unrestricted funds.

7. Costs of raising funds

	2023 £	2022 £
Costs of fundraising events	2,354	2,409
50/50 Club prizes	1,575	1,299
	<u>3,929</u>	<u>3,708</u>

All expenditure for both 2023 and 2022 related to unrestricted funds.

8. Costs of charitable activities

	Unrestricted	Restricted	2023	2022
	£	£	£	£
Home Help wages and expenses	172,226	-	172,226	137,623
Reimbursement of Volunteer drivers' expenses	10,897	-	10,897	10,584
Lunch Clubs	46,337	3,500	49,837	24,085
New Directions	123	-	123	-
COPD classes- CAB Advisor	-	-	-	54
Funding Projects	-	19,205	19,205	-
Hospital Discharge wages and expenses	-	-	-	10,518
Dementia support including wages	1,718	22,505	24,223	15,029
Craft classes including wages	-	10,073	10,073	9,177
Sitting Service	3,750	3,113	6,863	21,999
National Lottery Stepping Stones	-	-	-	16,102
Postcode Neighbourhood Trust	-	-	-	296
Caring Town Ltd Restricted Funds	1,724	13,024	14,748	14,628
Social Prescribing & Wellbeing	-	118,570	118,570	41,375
Coordinator and administration wages & expenses	123,766	8,490	132,256	116,522
Minibus costs	2,942	-	2,942	1,908
WAV costs	1,594	-	1,594	1,649
Cooking Class – Project	-	1,350	1,350	-
Equipment maintenance and IT	15,165	-	15,165	16,575
Other office costs	26,951	750	27,701	16,527
Depreciation	15,413	-	15,413	12,414
<i>Governance costs</i>				
Payments made to independent examiner - examination	1,000	-	1,000	1,000
- other	7,682	-	7,682	6,326
	<u>431,288</u>	<u>200,580</u>	<u>631,868</u>	<u>474,391</u>

Costs of charitable activities comprise £200,580 (2022: £151,025) restricted costs and £431,288 (2022: £323,366) unrestricted costs.

9. Staff costs

	2023 £	2022 £
Gross wages	448,284	353,837
Employers NI	28,857	20,747
Defined benefit pension contributions	7,113	4,802
	<u>484,254</u>	<u>379,386</u>
Average number	<u>26</u>	<u>25</u>

No employees received employee benefits of more than £60,000. The key management personnel of the charity comprise the Trustees and Chief Officer. The total employee benefits of the key personnel were £34,994 (2022: £32,644).

10. Trustees expenses

No trustees have received any remuneration or reimbursed expenses. Trustee indemnity insurance of £ 629 (2022: £602) has been paid during the year.

Some of the trustees also act as volunteer drivers and have received reimbursement of their motor expenses on the same terms as non-trustee volunteer drivers.

11. Tangible Fixed Assets

	Leasehold Improvements £	Mini Bus and WAV £	Equipment £	Total £
Cost				
Balance at 31 March 2022	107,231	49,760	36,750	193,741
Balance at 31 March 2023	<u>107,231</u>	<u>49,760</u>	<u>36,750</u>	<u>193,741</u>
Depreciation				
Balance at 31 March 2022	90,977	20,428	26,614	138,019
Charge for the year	4,500	7,333	3,580	15,413
Balance at 31 March 2023	<u>95,477</u>	<u>27,761</u>	<u>30,194</u>	<u>153,432</u>
Net Book Value				
Balance at 31 March 2023	<u>11,754</u>	<u>21,999</u>	<u>6,556</u>	<u>40,309</u>
Balance at 31 March 2022	<u>16,254</u>	<u>29,332</u>	<u>10,136</u>	<u>55,722</u>

12. Debtors

	2023 £	2022 £
Trade debtors	13,468	11,543
Prepayments and accrued income	207,189	7,578
	<u>220,657</u>	<u>19,121</u>

13. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	5,878	2,919
Accruals and payments on account	15,276	5,465
Deferred income	7,500	-
	<u>28,654</u>	<u>8,384</u>

14. Restricted funds – current year

	Balance at 31 March 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Dementia	-	22,505	(22,505)	-	-
Office move / IT	4,650	-	-	-	4,650
Social Prescribing & Wellbeing	20,500	161,790	(118,570)	(31,813)	31,907
Sitting Service	3,113	-	(3,113)	-	-
Transport Fund	-	14,691	(13,024)	-	1,667
Projects - Art, Lunch Club, Cooking Class, Events, Cafe	1,302	49,733	(43,368)	-	7,667
Mental Health	-	5,000	-	-	5,000
	<u>29,565</u>	<u>253,719</u>	<u>(200,580)</u>	<u>(31,813)</u>	<u>50,891</u>

Restricted funds – previous year

	Balance at 31 March 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Link Workers	-	17,201	(19,685)	2,484	-
Dementia	2,776	10,963	(15,029)	1,290	-
Office move / IT	9,430	-	(4,780)	-	4,650
Art Club	4,534	5,945	(9,177)	-	1,302
PCN Link worker	-	64,541	(44,041)	-	20,500
National Lottery – Stepping Stones	-	19,897	(19,897)	-	-
Sitting Service	7,072	1,620	(5,579)	-	3,113
National Lottery Lunch Club	-	9,466	(9,466)	-	-
Hospital Discharge	-	7,650	(10,680)	3,030	-
Transport Fund	-	12,691	(12,691)	-	-
Minibus	-	35,410	-	(35,410)	-
	<u>23,812</u>	<u>185,384</u>	<u>(151,025)</u>	<u>(28,606)</u>	<u>29,565</u>

Restricted Funds

Dementia – funds received to provide services to clients with dementia.

Office move / IT - grant funding to support the costs of office improvements, including IT upgrades.

Social Prescribing and Wellbeing – includes funds received from South Devon Primary Care Network (PCN) for social prescribers and our health and wellbeing coach to cover the five GP practices in the PCN. It also includes funds received to provide link worker services. A transfer has been made to unrestricted funds in respect of the contribution to core costs included in the funding.

Sitting service - funds received towards the cost of the sitting service.

Transport Fund – funds provided for the support of transport services.

Projects – Art, lunch Club, Cooking Class, Events and Café – funds received to assist with the running of various clubs and social events.

Mental health – grant funding to provide mental health and wellbeing services.

Link Workers (2022) – funds received to provide link worker services

National Lottery Stepping Stones (2022) - a grant for support to help clients become more active

National Lottery Lunch Club (2022) - The National Lottery's Awards for All supported our lunch club.

Hospital Discharge (2022) – funds received to support clients on hospital discharge.

Minibus (2022) - The Clothworkers' Foundation, the Bernard Sunley Foundation, the Percy Bilton Charity and the National Lottery Community Fund all granted funds to enable the charity to purchase a new minibus during the year ended 31 March 2022 at which time a transfer was made from the restricted fund to the designated fixed asset fund.

15. Unrestricted funds – current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Designated Funds					
Reserves Policy Fund	236,054	-	-	(7,725)	228,329
Working Space & Future Development	-	200,000	-	-	200,000
IT Upgrade	500	-	-	-	500
	<u>236,554</u>	<u>200,000</u>	<u>-</u>	<u>(7,725)</u>	<u>428,829</u>
Fixed Asset Fund	55,722	-	(15,413)	-	40,309
Total Designated funds	<u>292,276</u>	<u>200,000</u>	<u>(15,413)</u>	<u>(7,725)</u>	<u>469,138</u>
General fund	-	380,266	(419,804)	39,538	-
	<u>292,276</u>	<u>580,266</u>	<u>(435,217)</u>	<u>31,813</u>	<u>469,138</u>

Unrestricted funds – previous year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Designated Funds					
Reserves Policy Fund	-	-	-	236,054	236,054
Projected Shortfall Fund 2021-2022	65,203	-	-	(65,203)	-
Projected Shortfall Fund 2022-2023	65,203	-	-	(65,203)	-
IT Upgrade	250	250	-	-	500
	<u>130,656</u>	<u>250</u>	<u>-</u>	<u>105,648</u>	<u>236,554</u>
Fixed Asset Fund	29,587	-	(12,414)	38,549	55,722
Total Designated funds	<u>160,243</u>	<u>250</u>	<u>(12,414)</u>	<u>144,197</u>	<u>292,276</u>
General fund	151,406	278,845	(314,660)	(115,591)	-
	<u>311,649</u>	<u>279,095</u>	<u>(327,074)</u>	<u>28,606</u>	<u>292,276</u>

Designated Funds

All of the designated funds are represented by net current assets.

The Reserves Policy Fund represents the reserves that the trustees wish to retain.

The Working Space & Future Development Fund relates to monies set aside in respect of a receivable legacy.

The Fixed Asset Fund relates to the charity's assets that are represented by the tangible fixed assets used for charitable purposes and are therefore not available to spend.

The Projected Shortfall Funds represent the budgeted deficits until 31 March 2023. During the year ended 31 March 2022 these designated funds were cancelled to reflect the new reserves policy.

16. Control and Related Party Transactions

The charity is under the control of its Trustees. There were no related party transactions during the year.