

West Devon Community and Voluntary Services
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2022

WESTCOTTS

Chartered accountants
Unit 7C
Cranmere Road
Exeter Road Industrial Estate
Okehampton
EX20 1UE

West Devon Community and Voluntary Services

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2022

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West Devon Community and Voluntary Services

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name West Devon Community and Voluntary Services

Charity registration number 1119730

Company registration number 06115797

Principal office and registered office c/o The Ockment Centre
North Street
Okehampton
Devon
EX20 1AR

The trustees

P King
E Rae
P Sawyer (Resigned 16 February 2022)
K Vile (Appointed 25 October 2021)
J Bradley

Independent examiner Mrs S L Watts FCCA DChA
Westcotts (SW) LLP
Unit 7C
Cranmere Road
Exeter Road Industrial Estate
Okehampton
EX20 1UE

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 19 February 2007 and registered as a charity on 19 June 2007. The charity was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of being wound up members are required to contribute £1.

The charity was formed in February 2007 to merge the activities of Okehampton & District CVS and Tavistock CVS.

With effect from 1 April 2007 the operating activities of both separate organisations were channelled into the newly created entity and from that point all reporting has been undertaken through the new charity.

Accordingly, all assets and liabilities of the separate charities were transferred into this charity.

West Devon Community and Voluntary Services

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Objectives and activities

The charity supports the promotion of any charitable purposes for the benefit of the community in West Devon, in particular the advancement of education, the protection of health and the relief of poverty, distress and sickness. It also promotes and organises co-operation in the achievement of the above purposes and to that end to bring together in council representatives of the voluntary organisations and statutory authorities with West Devon, the area of benefit.

We do this through the provision of infrastructure support services to voluntary and community organisations. These services include:

- Development to improve the capacity and quality of voluntary and community organisations through training events and one to one development support
- Support through practical services such as our newsletter and electronic bulletin, equipment like display boards and poster design
- Representation, facilitating collaboration between the voluntary sector and statutory partners on strategic partnerships at town, district and county level to ensure West Devon has a voice.
- Development Support and Liaison, identifying and prioritising the needs of local communities and facilitating local action to meet those needs
- Access to volunteering; developing volunteering opportunities with local groups and organisations and enabling volunteers to find suitable opportunities.

Achievements and performance

The pandemic continued to affect the way in which we delivered our services for much of the year. Staff remained working from home with networking events and workshops were held virtually or in person when national guidelines allowed. Groups themselves were working differently with many not emerging to consider their wider support needs until the latter part of the financial year.

We

- Provided access to on-line volunteer brokerage system with 127 volunteering opportunities
 - Continued to support local people to find volunteer opportunities.
 - Publicised 3 online volunteering campaign with Devon Voluntary Action partners in the last quarter of the financial year.
 - Maintained contact with 751 Voluntary and Community Organisations and projects based in, or delivering services to, West Devon providing them with good practice guidance or latest updates from government on COVID.
 - Delivered 5 Wellbeing events under our Transitions project in Winkleigh, Chagford, Torrington, Black Torrington and Lifton. Services supporting wellbeing were showcases to members of the local community. 400+ members of the public attended.
 - A further event was held in Tavistock funded by Devon County Council in November 2021, attended by 467 members of the public. 28 stallholders showcased their services.
 - Our one to one support was much reduced this year with the emphasis being on proving virtual workshops to help build skills and capabilities within the sector. This included workshops on
 - raising awareness of Mental Health issues attended by 9 groups.
 - Debt awareness workshop attended by 13 groups
 - Produced newsletters and electronic bulletins in partnership with Devon Voluntary Action.
-

West Devon Community and Voluntary Services

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

- Continued to support local COVID response groups and supported them with DBS checks and maintained listings of services still running through the pandemic
- Continued projects to support the health and wellbeing of individuals in North Dartmoor and Tavistock with grant agreements with the local Primary Care Networks. Supporting 206 individuals to link with community activities and services and identifying gaps in services in Okehampton and Tavistock and working through our community development role to facilitate development of relevant services. This year focussing on befriending services.
- Provided support to Community Health and Social Care team Voluntary Sector representatives
- We actively participated in the launch of a new community platform Devon Connect by Devon Voluntary Action taking responsibility for the West Devon elements of the South Hams and West Devon landing page and volunteer opportunities.
- Across all service lines we directly engaged with 207 groups throughout the year.
- **Health & Wellbeing Alliance**, multi-agency meetings we held both virtually and in person throughout the year. 244 groups/services participated in these meetings across the sector. The meetings discuss ways to meet identified needs through collaborative and partnership working. We regular distribute relevant information to the networks outside of the meetings.
- Information is also shared when appropriate via the **Bulletin** with its 331 members.
- Maintained **In Touch Tavi** and **In Touch Oke** as local online sources of help and support covering health, wellbeing, young people, families, money and debt advice, transport and local village support groups. These lists are frequently updated and evolving, reflecting current circumstances e.g. cost of living issues.
- Made increased use **West Devon CVS website** to advertise items of interest relating to volunteering opportunities, campaigns and events in the area. These entries are also sent out via Twitter.

Financial review

Total incoming resources generated during the year were £206,551 (2021: £262,112). A total of £204,533 (2021: £258,558) was received in grants.

The grant aided projects covered the management of the delivery of Social prescribing services for two primary care networks. Fund holding for the Southern Area Car Forum, capacity building provision and support for the Voluntary and community sector representatives across West Devon, Information and support to the Transitions project.

Reserves policy

The Trustees are satisfied that the level of reserves as shown on the balance sheet are adequate to cover known and anticipated costs in the short term. Reserves will be kept to cover mandatory redundancy payments for staff and funds required to cover long term agreements. Reserves are required to cover three months running costs which would equate to £22,005. The level of reserves at 31 March 2022 are deemed adequate in comparison to the required reserves policy.

Risk management

Risks to which the charity is exposed have been addressed by a review of the Trustees. The financial records of the charity are written up each month and a report of the position to date reported to the Board. Each project is closely monitored to assess the progress against budgeted income and costs.

West Devon Community and Voluntary Services

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Internal risks are minimised by procedures which require authorisation of all transactions and projects and a system of regular supervision and appraisal to ensure consistent quality of delivery of all operational aspects of the charitable company.

Public benefit

In planning our activities for the year we have kept in mind the Charity Commission guidance on public benefit.

Plans for future periods

The charity plans to undertake a strategic review of its mission and objective in 21-22 with a view to considering the most appropriate structure and funding/resourcing approaches to ensure longer term resilience.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 14 Dec 22 and signed on behalf of the board of trustees by:


E Rae
Trustee

West Devon Community and Voluntary Services

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of West Devon Community and Voluntary Services

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of West Devon Community and Voluntary Services ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

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

Having satisfied myself that the 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 the 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

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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

West Devon Community and Voluntary Services

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of West Devon Community and Voluntary Services *(continued)*

Year ended 31 March 2022

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.



Mrs S L Watts FCCA DChA
Independent Examiner
Westcotts (SW) LLP
Unit 7C
Cranmere Road
Exeter Road Industrial Estate
Okehampton
EX20 1UE

19 December 2022

West Devon Community and Voluntary Services

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2022

		2022		2021
		Unrestricted	Total funds	Total funds
	Note	funds		
		£	£	£
Income and endowments				
Donations and legacies	5	204,533	204,533	258,558
Charitable activities	6	1,986	1,986	3,480
Investment income	7	32	32	74
Total income		<u>206,551</u>	<u>206,551</u>	<u>262,112</u>
Expenditure				
Expenditure on charitable activities	8,9	191,344	191,344	231,360
Total expenditure		<u>191,344</u>	<u>191,344</u>	<u>231,360</u>
Net income and net movement in funds		<u>15,207</u>	<u>15,207</u>	<u>30,752</u>
Reconciliation of funds				
Total funds brought forward		191,316	191,316	160,564
Total funds carried forward		<u>206,523</u>	<u>206,523</u>	<u>191,316</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 9 to 15 form part of these financial statements.

West Devon Community and Voluntary Services

Company Limited by Guarantee

Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Current assets			
Debtors	14	31,219	15,765
Cash at bank and in hand		183,893	181,026
		<u>215,112</u>	<u>196,791</u>
Creditors: amounts falling due within one year	15	8,589	5,475
Net current assets		<u>206,523</u>	<u>191,316</u>
Total assets less current liabilities		<u>206,523</u>	<u>191,316</u>
Net assets		<u>206,523</u>	<u>191,316</u>
Funds of the charity			
Unrestricted funds		206,523	191,316
Total charity funds	17	<u>206,523</u>	<u>191,316</u>

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

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 14 Dec 22, and are signed on behalf of the board by:


E Rae
Trustee

The notes on pages 9 to 15 form part of these financial statements.

West Devon Community and Voluntary Services

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The Ockment Centre, Okehampton, Devon, EX20 1AR.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

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

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: (a) No cash flow statement has been presented for the company.

(b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

West Devon Community and Voluntary Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

West Devon Community and Voluntary Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted. Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

West Devon Community and Voluntary Services is a company limited by guarantee and accordingly does not have share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

West Devon Community and Voluntary Services

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2022

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Grants				
Grants receivable	204,533	204,533	258,558	258,558

6. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Management and admin fees	1,986	1,986	3,480	3,480

7. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	32	32	74	74

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Charitable activities	189,750	189,750	229,874	229,874
Support costs	1,594	1,594	1,486	1,486
	<u>191,344</u>	<u>191,344</u>	<u>231,360</u>	<u>231,360</u>

9. Expenditure on charitable activities by activity type

	Unrestricted funds £	Total Funds 2022 £	Total Funds 2021 £
Cost centre running costs			
Wages and salaries	28,208	28,208	9,370
Staff expenses and training	832	832	212
Rent and room hire	34	34	967
Forums and events	-	-	-
Premises utilities	-	-	-
Insurance	712	712	732
IT costs	1,121	1,121	830
Telephone	624	624	1,133
Postal charges	483	483	877
Stationery and office equipment	4	4	219
Photocopying	62	62	89
Dues and subscriptions	(383)	(383)	-
Sundry expenses	50	50	35
	<u>31,727</u>	<u>31,727</u>	<u>14,464</u>

West Devon Community and Voluntary Services

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Notes to the Financial Statements (continued)

Year ended 31 March 2022

9. Expenditure on charitable activities by activity type (continued)

Voluntary voice	<u>207</u>	<u>207</u>	<u>1,446</u>
DCC funding agreement-			
TTVS	-	-	9,200
NDVS	326	326	9,200
Involve	-	-	9,200
Teignbridge	-	-	9,250
South Hams	-	-	9,200
Westbank	-	-	9,200
Historic adjustment	<u>(1,500)</u>	<u>(1,500)</u>	-
	<u>(1,174)</u>	<u>(1,174)</u>	<u>55,250</u>
Southern Car Forum			
Members travel	143	143	-
Partner activities	14,506	14,506	14,613
Admin support costs	<u>26</u>	<u>26</u>	<u>20</u>
	<u>14,575</u>	<u>14,575</u>	<u>14,633</u>
Okehampton Carers Group	<u>(10)</u>	<u>(10)</u>	<u>30</u>
Transitions Moneywise	<u>8,287</u>	<u>8,287</u>	<u>10,953</u>
CH & SCT	<u>160</u>	<u>160</u>	<u>4,491</u>
Tavistock Wellbeing	<u>61,018</u>	<u>61,018</u>	<u>67,862</u>
ND PCN	<u>36,092</u>	<u>36,092</u>	<u>29,986</u>
STP	<u>5,021</u>	<u>5,021</u>	<u>14,893</u>
Tavistock Locals	=	=	<u>1,650</u>
Food project	<u>4,202</u>	<u>4,202</u>	<u>971</u>
Infection control delivery	<u>1,400</u>	<u>1,400</u>	<u>12,102</u>
Horrabridge Locals	<u>4,408</u>	<u>4,408</u>	<u>1,144</u>
COMF	<u>4,947</u>	<u>4,947</u>	=
WHH Redress	<u>17,355</u>	<u>17,355</u>	=
Tavistock HWA	<u>1,429</u>	<u>1,429</u>	=
Okehampton Health Alliance	<u>106</u>	<u>106</u>	=
Total expenditure on charitable activities	<u>189,750</u>	<u>189,750</u>	<u>229,874</u>

West Devon Community and Voluntary Services

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Notes to the Financial Statements (continued)

Year ended 31 March 2022

10. Analysis of support costs

	Analysis of support costs	Total 2022	Total 2021
	£	£	£
Finance costs	96	96	49
Governance costs	1,498	1,498	1,437
	<u>1,594</u>	<u>1,594</u>	<u>1,486</u>

11. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,398</u>	<u>1,325</u>

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	93,182	81,765
Employer contributions to pension plans	<u>2,748</u>	<u>2,456</u>
	<u>95,930</u>	<u>84,221</u>

The average head count of employees during the year was 8 (2021: 7). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Number of staff	<u>8</u>	<u>7</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

14. Debtors

	2022	2021
	£	£
Trade debtors	<u>31,219</u>	<u>15,765</u>

West Devon Community and Voluntary Services

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2022

15. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	5,691	2,713
Accruals and deferred income	2,898	2,762
	<u>8,589</u>	<u>5,475</u>

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,748 (2021: £2,456).

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
General funds	<u>191,316</u>	<u>206,551</u>	<u>(191,344)</u>	<u>206,523</u>

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
General funds	<u>160,564</u>	<u>262,112</u>	<u>(231,360)</u>	<u>191,316</u>

18. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	2022
	£	£
Current assets	215,112	215,112
Creditors less than 1 year	(8,589)	(8,589)
Net assets	<u>206,523</u>	<u>206,523</u>

	Unrestricted Funds	Total Funds
	£	2021
	£	£
Current assets	196,791	196,791
Creditors less than 1 year	(5,475)	(5,475)
Net assets	<u>191,316</u>	<u>191,316</u>

19. Related parties

There were no related party transactions during the year (2021: none).