



Dartmouth Caring Supporting Our Community

ANNUAL REPORT

31 March 2023



Dartmouth Caring
Trustees' Annual Report
Year ended 31 March 2023

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Dartmouth Caring
Trustees' Annual Report
Year ended 31 March 2023

Reference and Administrative

Charity Registration Number: 1187326

Principal Office: Dartmouth Health and
Wellbeing Centre
Wessex Way
Dartmouth
Devon
TQ6 0JL

President	Vacant
Chair Trustee	Dee Nutt
Treasurer Trustee	Peter Adolphus
Vice Chair Trustee	Charles Sutherland
Ex officio Trustee - Manager	Nick Hindmarsh
Trustee	Martin McGowan-Scanlon (resigned 22/05/23)
Trustee	Caroline Martin
Trustee	Dr Frances Davidson
Trustee	Delia Kempley

Independent examiner: S R Smith FCA
Westcotts
Chartered Accountants
Petitor House
Nicholson Road
Torquay
Devon
TQ2 7TD

Bankers: Lloyds Bank
31 Fore Street
Totnes
Devon
TQ9 5HH

Structure, Governance and Management

Dartmouth Caring is as a Charitable Incorporated Charity registered in England and Wales, number 1187326.

It is governed by its Constitution adopted on 7 January 2020 and registered on the 13 January 2020.

The charity is the successor to Dartmouth Caring (unincorporated, with registration number 900226). All of the assets of the legacy charity were transferred to the new CIO at the close of business on 31 March 2022 and commenced on 1 April 2022. Only the legal structure of the charity changed, to become a corporate body, whilst the rest of the organisation and operations remain the same. All activities of the legacy charity were ceased on 31 March 2022.

Trustees

First charity trustees

The first charity trustees are as follows, and are appointed for 3 years –

- Dee Nutt
- Charles Sutherland
- Peter Adolphus
- Martin McGowan-Scanlon
- Dr. Frances Davidson
- Caroline Martin
- Delia Kempley

Ex officio Trustee

(a) The Manager, Nick Hindmarsh, for the time being (“the office holder”) shall automatically (“ex-officio”) be a charity trustee, for as long as he or she holds that office.

(b) If unwilling to act as a charity trustee, the office holder may:

- before accepting appointment as a charity trustee, give notice in writing to the trustees of his or her unwillingness to act in that capacity; or
- after accepting appointment as a charity trustee, resign under the provisions contained in clause [12] (Retirement and removal of charity trustees).

The office of ex officio charity trustee will then remain vacant until the office holder ceases to hold office.

Charity trustees

Functions and duties of charity trustees

The charity trustees shall manage the affairs of the CIO and may for that purpose exercise all the powers of the CIO. It is the duty of each charity trustee:

- a) to exercise his or her powers and to perform his or her functions in his or her capacity as a trustee of the CIO in the way he or she decides in good faith would be most likely to further the purposes of the CIO; and
- b) to exercise, in the performance of those functions, such care and skill as is reasonable in the circumstances having regard in particular to:
 - any special knowledge or experience that he or she has or holds himself or herself out as having; and,
 - if he or she acts as a charity trustee of the CIO in the course of a business or profession, to any special knowledge or experience that it is reasonable to expect of a person acting in the course of that kind of business or profession.

Eligibility for trusteeship

- a) Every charity trustee must be a natural person.
- b) No individual may be appointed as a charity trustee of the CIO:
 - a. if he or she is under the age of 16 years; or
 - b. if he or she would automatically cease to hold office under the provisions of clause [12(1)(e)].
- c) No one is entitled to act as a charity trustee whether on appointment or on any re-appointment until he or she has expressly acknowledged, in whatever way the charity trustees decide, his or her acceptance of the office of charity trustee.
- d) At least one of the trustees of the CIO must be 18 years of age or over. If there is no trustee aged at least 18 years, the remaining trustees may only act to call a meeting of the charity trustees, or appoint a new charity trustee.

Number of charity trustees

- a) There must be at least four charity trustees. If the number falls below this minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees, or appoint a new charity trustee.
- b) The maximum number of charity trustees is ten. The charity trustees may not appoint any charity trustee if as a result the number of charity trustees would exceed the maximum.

Membership of the CIO

- a) The members of the CIO shall be its charity trustees for the time being. The only persons eligible to be members of the CIO are its charity trustees. Membership of the CIO cannot be transferred to anyone else.
- b) Any member and charity trustee who ceases to be a charity trustee automatically ceases to be a member of the CIO.

Objectives and Activities for the Public Benefit

- The objects of the CIO are to undertake voluntary work in education, health & welfare, social services and similar support activities amongst those in need.
- Dartmouth Caring will serve the geographical area around Dartmouth, Stoke Fleming, Strete, Blackawton, Dittisham; served by Torbay Hospital, Derriford Hospital, Royal Devon & Exeter Hospital and the Dartmouth Medical Practice and any successors thereto.
- We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Recruitment and Induction of new Trustees

- The Trust Board is always mindful of the need to review its skills set and the capacity of the Board to discharge its role.
- When a need to recruit new trustees arises an external advertisement is placed in the local press and on social media. If a wider search is needed, then other channels will be explored.
- Potential trustees need to apply for the role. Those short listed are interviewed by the Chair and one other trustee, with the Manager.
- On appointment the Manager spends time with new trustees ensuring they are aware of their roles and responsibilities and current issues facing the charity; this includes discussing safeguarding and completion of DBS checks. An induction pack is used to assist this process.

Manager's Report 2022-23

Introduction

We have seen significant changes to the Charity over the past year. We started 2022-23 trading as a CIO, a process that was delayed due to Covid. In 2020 trustees took the decision, based on advice from the Charity Commission to move from being a registered charity to a Charitable Incorporated Organisation; this being the better structure for charities employing staff.

At the start of 2022-23 we were looking forward to moving to the new Health and Wellbeing Centre in time for Christmas 2022. This did not happen for a variety of reasons but we were delighted to finally move in during early May 2023. This base will allow us to offer more support to the community, and the space it allows us to offer group activities is much appreciated by clients and staff alike. The cover picture is of a Memory Café session from June 23. More of this will be reported in the annual report for 2023-24.

The cost of living crisis played a considerable part in our work in 2022-23 and with it a significant growth in numbers seeking support with energy costs, housing and other benefits. The table below gives an indication of just how much difference it did make.

Clients referred to each service 2019-20	Clients supported in 2021-22	Clients supported in 2022-23	% increase
Dartmouth Caring Benefit support	68	109	60
Housing and similar	23	29	26
Support Team complex involvement	86	211	145
Other support work	67	37	-45
Totals	244	386	58

We were overwhelmed with the appeal to our supporters just before Christmas for donations of their winter fuel allowance. In total we raised over £20,000 to make as fuel grants to families in need; all the money donated went straight out to those seeking support. In total 119 clients received support averaging

a little under £200 each. On behalf of all of us at Dartmouth Caring, thank you to those who contributed so generously!

In September, in partnership with the Food Bank, Townstal Community Hall Association, Active Devon and others, we set up the Friday Hub based at Townstal Community Hall from 11:00 – 13:00 each week. This started off slowly but has grown so there are now 30-50 people dropping by each week.



Figure 2 - Helen and colleague from Citizen's Advice at the Friday Hub.

The Hub provides access to a wide range of support provided by South Hams Citizens

Advice, local police officers, South West Water, One Small Step, Dartmoor Community Energy, a Dartmouth Caring Support worker, the Food Bank, Dartmouth Medical Practice, and others. With thanks to Active Devon for providing the initial grant and all our partners that allowed this to come to fruition.



Figure 1 PC Simon Cooper at the Friday Hub

We continue to receive significant support both financial and from volunteers from all tiers of local government the NHS and from community bodies and trusts such as St Petrox Trust, Dartmouth United Charities, The February Foundation, Garfield Weston, James Tudor, Gibbons Trusts, the Hadley Trust and many others. Thank you for being there for us and our clients!

The National Lottery Community Fund

During the course of 2022-23 we bid for a National Lottery Community Fund Grant to maximise the potential of our move to the Health and Wellbeing Centre, something which was scheduled to take place prior to Christmas 2022. In the end both were post-balance sheet events. The move took place in May 23 and the grant was confirmed in June 23.

To make the best use of the grant and to effect impact we need to recruit a number of new roles, which is being done at the time of writing.

Dartmouth Caring will use their funding to maximise the possibilities their move to the new Health and Wellbeing Centre offers. It is a great opportunity for Dartmouth Caring to develop a range of activities and support for the community, working in partnership with other groups.

The grant is expected to benefit hundreds of local residents over the course of its life, in many ways. More of this will be written in these reports in the coming years, with a section of future annual reports being dedicated to the Lottery work and its impact.

What have we been doing in 2022-23?

On reflection what has become clear over the course of the year is that our relationships with clients are finally returning to something similar to how things were before the pandemic. Far more of our contacts are face to face, fewer online, however, the complexity of clients' issues continue to increase meaning that we not only have more clients but that clients are taking more skill and time to help.

Clubs

Memory Café (front cover picture) and **Lunch Club** (below) have continued to grow and we are close to pre-pandemic levels at Lunch Club, Memory Café is full every week.



Our team of volunteers that help out at all three of our group activities, the two above and the **Visually Impaired Reading Group** have been and continue to be amazing. The Lunch Club Team led the way at the summer fete in 2022 providing refreshments and raising close to £1,000 from the tea hut in Royal Avenue Gardens.

The volunteer drivers form part of a shrinking team so recruitment is important. The team we have got are great but the shortage places pressure on them. This is mitigated by a marked drop in demand for journeys, possibly caused by the NHS strikes and cancelled outpatient appointments.

Benefits & Housing advice and support



Trained staff help local people get the benefits they need – every year these staff assist members of the community make claims for benefits linked to disability, pension credit, Universal credit, etc. I have referred to the impact of this element of our work on what we do, in my introduction.

Our partnership working with Citizen’s Advice has continued to grow this year and this continues into 2023-24.

Dementia advice and support

Memory Café took place every Tuesday at the Baptist Church in Ivatt Road, supporting those with memory issues and their carers.

The need for support amongst this group is ever changing and constant. The faces of clients at these sessions and how much more animated they are during and at the end of each morning, compared to when they arrive, is a visible and moving testimony to the benefits of the group.

Our ability to provide dementia advice was limited for some of the year due to difficulties recruiting but I am delighted to say this gap will soon be plugged; there is no doubt that it is needed.

Palliative & Cancer Care Liaison service

Nurse, Andie Day continues to lead our Palliative & Cancer Care Liaison service as she has led for 6 years now - in that time she has helped over 200 people through this difficult time in their lives. Her support and advice are for those with the diagnosis and for their family.

This role is funded by Dartmouth Caring and we thank all the grant awarding bodies for their support.



Figure 3 - Halloween at Memory Cafe

Their understanding of the vital nature of this role and the need allowed us to add another 3 hours support to this role. However, funding for 2023-24 is currently looking very challenging but we are being proactive to fill any gaps that may open up. In an ageing community this service reaches beyond what the NHS offers and plugs key gaps in provision.

In November we heard that Andie had very deservedly won the Queen's Nurse Award – we are very proud of what she has done for our clients, her patients!

Counselling Service



Our team of counsellors between them support 75+ people annually with their issues. Each client can access a bespoke 10-week programme to help them through their issues. Our experience during the pandemic means we now offer a choice of how this service is delivered, either face to face or remotely by phone or online.

Many clients prefer online and telephone counselling as this reduces the anxiety and stress of attending a meeting, others prefer face to face. Subject to the capacity of the service we can offer clients the choice.

There is a very clear need for this service with a stubborn and growing waiting list.

Patient liaison

We liaise closely with the medical professionals within our area, to support clients with their discharge from hospital, social care and reablement. We attend a variety of NHS meetings where we are able to advocate for our clients and assist communication between clients and the medical/social care teams. Our **Home Help Service** is an integral part of this, as well as being a service for anyone who thinks they need additional help in the home to maintain their independence and ensuring they have the support they need.

An holistic approach

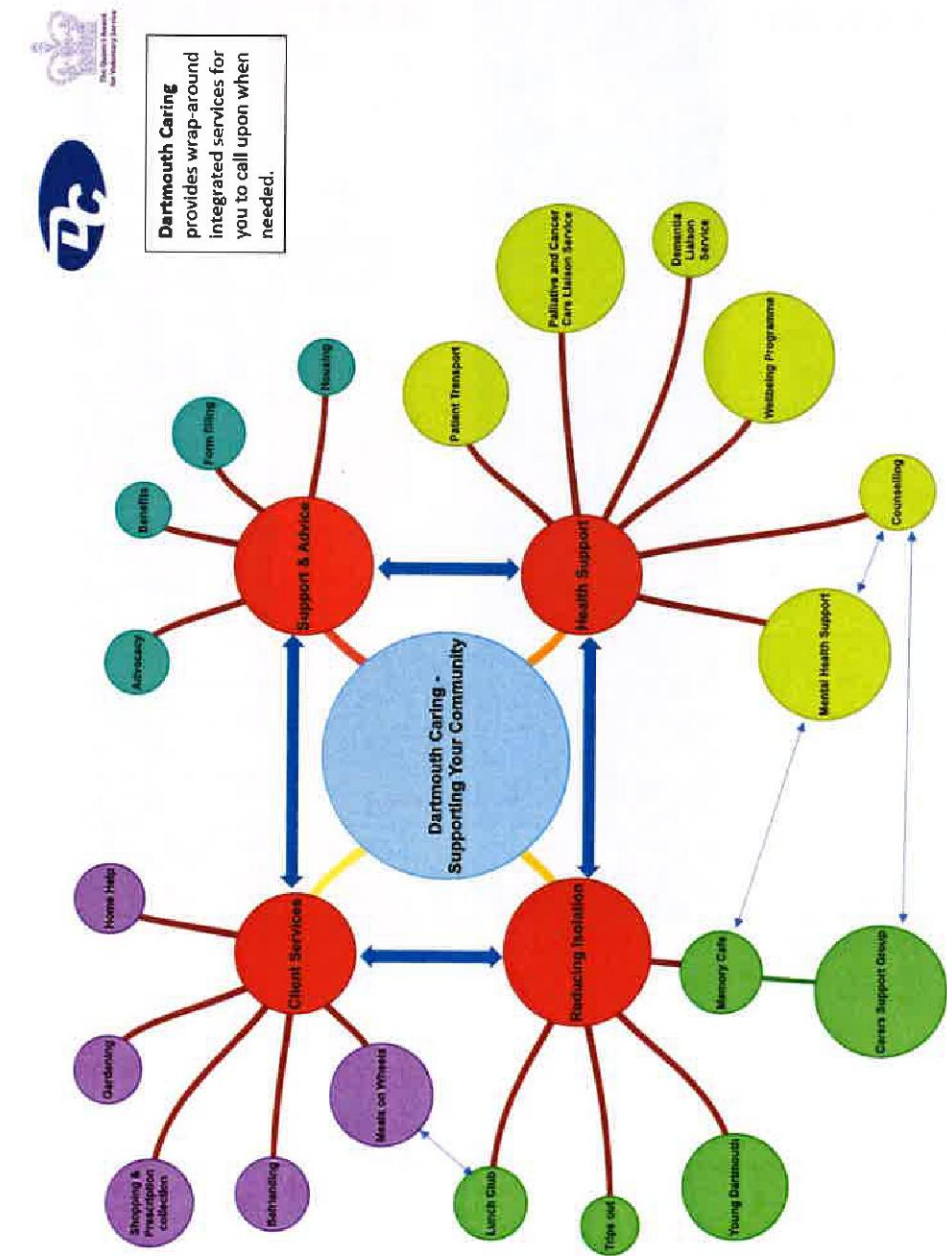
Dartmouth Caring's services dovetail with one another allowing us to provide a wrap-around service to many of our clients.



The table on the next page is an attempt to illustrate how this looks. However, much of what we do could not be done without partnership working with many other local groups, such as those who work with us at the Friday Hub, Dartmouth Rotary, Dartmouth Green Partnership, South Hams CVS, Teignbridge CVS, Dartmouth Youth Group, The Flavel, the Brownies and many others.

Nick Hindmarsh

Nick Hindmarsh - BEM – Manager - August 2023



All charities have aims, ours are:

“to support those in need in Dartmouth and the surrounding villages”.

The table below shows our workload in terms of client contacts, not all contacts are the same length but it does form a good and accurate proxy for our client workload.

Meals on wheels have been left in here this year to allow some comparison with the Covid and lockdown period, and with previous annual reports.

Services provided April 2020-March 2023	2022-23	2021-22	2020-21
New clients taken on for on-going support	270	199	288
Conversations with clients called and spoken to	7142	5855	7532
Meals on wheels	N/A	1324	10831
Newly referred to specialist Dartmouth Caring services to support clients with - counselling, benefit support, Home Help and housing issues	1002	335	399
Shopping, prescription deliveries, etc.	222	1203	1542
Newly referred to Dartmouth Caring Dementia or End of Life/cancer care nursing staff	61	81	148
Transport	328	328	80
ViP - attendances	75	63	0
Memory Café attendances	1035	971	12
Lunch Clubs attendances	623	693	0
Total	10758	11052	20832
Average weekly workload - client contacts	220	226	425
Excluding Meals on Wheels – Covid period only			
Total	10759	9728	10001
Average weekly workload - client contacts	220	199	204

Chair's remarks – 2022-23

This has been an interesting year; we went into it thinking we would be moving but unfortunately this did not happen until the start of 2023-24.

The work of the Charity continues to evolve due to the cost of living crisis meaning the workload of the staff increased. We were very pleased to be able to help many families with their heating costs and I thank everyone that donated some of their winter fuel allowance to help families in need.

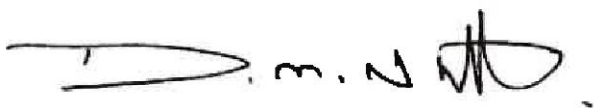
The support workers were very busy with clients who in reality were in greater need, again because of the cost of living

The Friday Hub at Townstal Community Hall is a new venture for us and a growing success and demonstrating that working in partnership with other charities is very beneficial to the community. Our weekly Memory Café and Lunch Club continue to support clients and after Covid it is really good to see that numbers are back to where they used to be.

Last but by no means least I would like to thank all our volunteers for their help and support over the last year, whether this is driving clients to medical appointments, cooking at lunch club, befriending clients, helping at Memory Café, or in whatever manner – thank you!

Finally thank you to everyone who has donated to us - without you we would not be able to help the community the way we do.

Thank you all so much and with very best wishes!

A handwritten signature in black ink, appearing to read 'Dee Nutt', followed by a small flourish.

Dee Nutt, MBE - Chair of Trustees

Treasurer's Report and reserve policy - 2022-23

As we are all well aware the current economic climate is still proving to be difficult for small/medium sized charities like Dartmouth Caring yet we have managed to maintain a reasonably strong financial position. Little changed with the services we provided during the year with total expenditure increasing by £27,000 to £321,000. The increase is primarily due to the payment of Winter Fuel grants and a general rise in Support costs.

During the year our income rose 7% from £277,000 to £297,000 primarily brought about by Winter Fuel donations and grants of £23,000.

At the year end the charity had reserves of £148,000 of which £108,000 were unrestricted and £40,000 were restricted. Note 17 of the financial statements shows those areas in which funds were restricted. Again, it should be noted the majority of these restricted reserves have been utilised since the year end.

It is the trustees' assessment that the charity is a going concern given the future grant funding already secured, including the award of a three-year grant from the National Lottery Community Fund announced in July 2023, the continuing strength of its income generation and the level of its unrestricted reserves.

The trustees' reserve policy is to hold between 60% and 80% of annual expenditure. As restricted expenditure amounted to 72% of total expenditure a more meaningful scenario would be achieved by comparing undesignated reserves against annual unrestricted expenditure. The charity's undesignated reserves are £108,000 less £15,000 set aside for the office move which again is set out in note 17. The unrestricted expenditure for the year totalled £90,000 so we are looking at a ratio of 114% between relevant reserves and expenditure which is highly satisfactory.

As always, the trustees are very grateful for the continued support of our donors, large and small.

STATEMENT OF TRUSTEES RESPONSIBILITIES

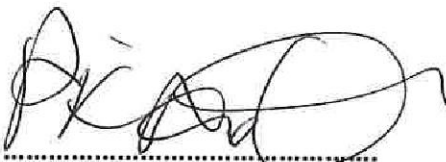
The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

The trustees are required to prepare financial statements which give a true and fair view of the charity and of the incoming resources and application of resources of the charity. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and enable them to ensure that the financial statements comply with legislation. They 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.

On behalf of the board:


Date 31/10/23

Peter Adolphus (Treasurer & Trustee)

Dartmouth Caring

Independent Examiner's Report to the Trustees of Dartmouth Caring

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Dartmouth Caring ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.


.....

S R Smith FCA

Westcotts Chartered Accountants

Independent Examiner

Petitor House

Nicholson Road

Torquay

Devon, TQ2 7TD

12.12.2023

Dartmouth Caring
Statement of Financial Activities
Year ended 31 March 2023

		2023		2022	
		Unrestricted funds	Restricted funds	Total funds	Total funds
Note	£	£	£	£	£
Income and endowments					
Donations and legacies	4	66,204	174,994	241,198	227,487
Charitable activities	5	43,984	–	43,984	43,940
Fundraising income		10,578	–	10,578	5,825
Investment income	6	1,014	–	1,014	77
		<hr/>	<hr/>	<hr/>	<hr/>
Total income		121,780	174,994	296,774	277,329
		<hr/>	<hr/>	<hr/>	<hr/>
Expenditure					
Expenditure on fundraising		1,343	–	1,343	1,069
Expenditure on charitable activities	7	129,089	190,784	319,873	292,380
		<hr/>	<hr/>	<hr/>	<hr/>
Total expenditure		130,432	190,784	321,216	293,449
		<hr/>	<hr/>	<hr/>	<hr/>
Transfers between funds		–	–	–	–
		<hr/>	<hr/>	<hr/>	<hr/>
Net income/(expenditure) and net movement in funds		(8,652)	(15,790)	(24,442)	(16,120)
		<hr/>	<hr/>	<hr/>	<hr/>
Reconciliation of funds					
Total funds brought forward		116,840	55,599	172,439	188,559
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward		108,188	39,809	147,997	172,439
		<hr/>	<hr/>	<hr/>	<hr/>

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 19 to 29 form part of these financial statements.

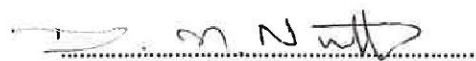
Dartmouth Caring
Statement of Financial Position
Year ended 31 March 2023

		2023	2022
	Note	£	£
Fixed assets			
Tangible fixed assets	12	5,429	3,641
Current assets			
Debtors	13	13,562	8,043
Investments	14	65,466	95,362
Cash at bank and in hand		73,599	75,055
		<u>152,627</u>	<u>178,460</u>
Creditors: amounts falling due within one year	15	10,059	9,662
		<u>142,568</u>	<u>168,798</u>
Net current assets			
		<u>147,997</u>	<u>172,439</u>
Total assets less current liabilities			
		<u>147,997</u>	<u>172,439</u>
Net assets			
		<u>147,997</u>	<u>172,439</u>
Funds of the charity			
Restricted funds		39,809	55,599
Unrestricted funds		108,188	116,840
		<u>147,997</u>	<u>172,439</u>
Total charity funds	17	147,997	172,439

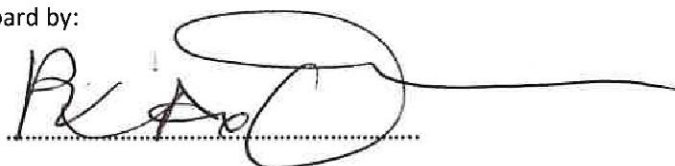
These financial statements were approved by the board of trustees and authorised for issue on

31/10/23

and are signed on behalf of the board by:



Dee Nutt (Trustee)



Peter Adolphus (Trustee)

The notes on pages 19 to 29 form part of these financial statements.

Dartmouth Caring

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a Charitable Incorporated Organisation registered in England and Wales. The address of the principal office is Dartmouth Health & Wellbeing Centre, Wessex Way, Dartmouth, Devon TQ6 0JL.

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 Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis and under merger accounting, as the charity transitioned from an unincorporated charity to a newly formed Charitable Incorporated Organisation on 1 April 2022, when all of the assets, liabilities and operations were transferred. Therefore, as only the legal structure has changed and the transfer took place at the beginning of the financial year, the opening balances and comparative figures are based on the old unincorporated charity.

Going concern

There are no material uncertainties about the charity's ability to continue, which has been confirmed by the trustees, as there are sufficient reserves held and with regular budgeting carried out for the following year.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken under the disclosure exemptions available not to present a cash flow statement for the charity.

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.

Accounting estimates and assumptions are made concerning the future and by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are none.

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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less.

Dartmouth Caring

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

Incoming resources

All income is 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.

Where a grant (including government grants) does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

- legacy income is recognised when receipt is probable, and entitlement is established.
- no amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

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 raising funds includes the costs of all fundraising activities, events, and non-charitable trading activities.
- 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.

All costs are allocated to expenditure categories reflecting the use of the resource.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. No tangible assets are carried at a revalued amount.

Depreciation

Depreciation is calculated to write off the cost of an asset, less its residual value, over its useful economic life as follows:

Office Equipment & Motor Car - 25% Straight line

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 and are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash value or other consideration expected to be paid or received and not discounted.

Dartmouth Caring

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

4. Donations and legacies	Unrestricted Funds	Restricted Funds	Total Funds
			2023
	£	£	£
Donations			
Membership and joining fees	1,525	—	1,525
General donations	20,490	15,970	36,460
Gift Aid	3,178	3,992	7,170
Legacies	—	—	—
Grants			
National funding and grants	34,678	35,000	69,678
Dartmouth and District funding and grants	5,691	60,087	65,778
Government bodies	642	59,945	60,587
	<u>62,204</u>	<u>174,994</u>	<u>241,198</u>
	<u>£</u>	<u>£</u>	<u>£</u>
Donations			
Membership and joining fees	1,330	—	1,330
General donations	15,238	—	15,238
Gift Aid	3,358	—	3,358
Legacies	7,444	—	7,444

Dartmouth Caring

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

4. Donations and legacies <i>(continued)</i>	Unrestricted Funds	Restricted Funds	Total Funds 2022
Grants	£	£	£
National funding and grants	12,548	30,415	42,963
Dartmouth and District funding and grants	2,336	79,008	81,344
Government bodies	96	75,714	75,810
	<hr/>	<hr/>	<hr/>
	42,350	185,317	227,487
	<hr/>	<hr/>	<hr/>

5. Charitable activities

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Home Help Service	32,587	32,587	31,242	31,242
Transport donations	6,267	6,267	6,047	6,047
Luncheon Club (including raffle)	3,948	3,948	3,253	3,253
Meals on Wheels	—	—	2,717	2,717
Other income	1,182	1,182	681	681
	<hr/>	<hr/>	<hr/>	<hr/>
	43,984	43,984	43,940	43,940
	<hr/>	<hr/>	<hr/>	<hr/>

6. Investment income

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Bank interest receivable	1,014	1,014	77	77
	<hr/>	<hr/>	<hr/>	<hr/>

Dartmouth Caring

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

7. Expenditure on charitable activities by activity type

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Direct costs	75,165	190,784	265,949	247,716
Support costs	53,924	—	53,924	44,664
	<hr/>	<hr/>	<hr/>	<hr/>
	129,089	190,784	319,873	292,380
	<hr/>	<hr/>	<hr/>	<hr/>

8. Support costs

	Support costs	Total 2023	Total 2022
	£	£	£
Premises	7,380	7,380	7,380
General office	5,942	5,942	4,164
Insurance	4,827	4,827	4,261
Independent examination fees :-			
Examination of the financial statements	3,960	3,960	3,500
Consultancy fees	8,931	8,931	5,420
Telephone, internet and IT support	12,350	12,350	11,732
Printing, postage, stationery and advertising	4,635	4,635	4,981
Depreciation	2,215	2,215	1,214
Bank charges	698	698	141
Sundry expenses	2,986	2,986	1,871
	<hr/>	<hr/>	<hr/>
	53,924	53,924	44,664
	<hr/>	<hr/>	<hr/>

Dartmouth Caring

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

9. Staff costs

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

	2023	2022
	£	£
Wages and salaries	211,256	207,285
Social security costs	7,626	7,583
Employer contributions to pension plans	3,173	3,011
	<u>222,055</u>	<u>217,879</u>

The average head count of employees during the year was 21 (2022: 19). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Manager	1	1
Support workers and administration	12	11
	<u>13</u>	<u>12</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

10. Trustee remuneration and expenses

During the year Mr N Hindmarsh received a gross salary of £40,500 and pension contributions of £4,563 through his employment as the charity manager. This position is held as part of his managerial role, and he is excluded from the decision-making process regarding his remuneration and benefits.

During the year there were no trustee expenses (2022 – Nil).

11. Volunteers

In 2022- 23, volunteers continued to play a significant role. In the early Spring, working with other volunteers from Rotary and Dartmouth Green Partnerships they planted up the garden areas at the new Health and Wellbeing Centre, in advance of our move in, in May 23. The need for volunteers is again growing, with greater numbers attending activities and the opportunities created by our move. Volunteers continue to do shopping and prescription deliveries, but also have Lunch Club, Memory Café, and patient transport.

Dartmouth Caring

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

12. Tangible fixed assets

	Motor Vehicle	Equipment	Total
	£	£	£
Cost at 1st April 2022	2,400	21,910	24,310
Additions	—	4,003	4,003
	<hr/>	<hr/>	<hr/>
Cost at 31st March 2023	2,400	25,913	28,313
	<hr/>	<hr/>	<hr/>
Depreciation at 1st April 2022	600	20,069	20,669
Charge for the year	600	1615	2,215
	<hr/>	<hr/>	<hr/>
Depreciation at 31st March 2023	1,200	21,684	22,884
	<hr/>	<hr/>	<hr/>
Carrying Amount 31st March 2023	1,200	4,229	5,429
	<hr/>	<hr/>	<hr/>
Carrying Amount 31st March 2022	1,800	1,841	3,641
	<hr/>	<hr/>	<hr/>

13. Debtors

	2023	2022
	£	£
Trade debtors	7,751	2,793
Prepayments and accrued income	5,811	5,250
	<hr/>	<hr/>
	13,562	8,043
	<hr/>	<hr/>

14. Investments

	2023	2022
	£	£
Short-term deposits	65,466	95,362
	<hr/>	<hr/>

Dartmouth Caring

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

15. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	1,321	1,103
Accruals and deferred income	5,826	4,945
Social security and other taxes	2,912	3,614
Other creditors	—	—
	10,059	9,662

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 £3,173 (2022: £3,011).

Dartmouth Caring

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

17. Analysis of charitable funds

Unrestricted funds

At 31 March

	At 1 April 2022	Income	Expenditure	Transfers	2023
	£	£	£	£	£
General funds	101,840	121,780	(130,432)	—	93,188
Designated funds	15,000	—	—	—	15,000
	<u>116,840</u>	<u>121,780</u>	<u>(130,432)</u>	<u>—</u>	<u>108,188</u>

At 31 March

	At 1 April 2021	Income	Expenditure	Transfers	2022
	£	£	£	£	£
General funds	125,009	92,192	(82,508)	(32,853)	101,840
Designated funds	15,000	—	—	—	15,000
	<u>140,009</u>	<u>92,192</u>	<u>(82,508)</u>	<u>(32,853)</u>	<u>116,840</u>

The designated fund of £15,000 is legacy costs for the relocation to new premises. The remaining funds are held so that the charity is in a position to continue offering the services in line with their charitable aims and objectives during periods of declining income, as laid out in the Treasurer's Report and Reserves Policy.

Dartmouth Caring

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

17. Analysis of charitable funds *(continued)*

Restricted funds	At 31 March				
	At 1 April 2022	Income	Expenditure	Transfers	2023
	£	£	£	£	£
Coronavirus	11,807	—	(11,807)	—	—
Mental Health Work	—	29,686	(29,686)	—	—
Meals on Wheels	1,815	—	—	—	1,815
Specialist Health Services	6,599	29,156	(32,025)	—	3,730
Wellbeing	35,378	43,405	(50,610)	—	28,173
Dartmouth United Charities	—	50,000	(50,000)	—	—
Winter Fuel Allowance	—	22,747	(16,656)	—	6,091
	<u>55,599</u>	<u>174,994</u>	<u>(190,784)</u>	<u>—</u>	<u>39,809</u>

	At 31 March				
	At 1 April 2021	Income	Expenditure	Transfers	2022
	£	£	£	£	£
Coronavirus	23,392	5,000	(16,585)	—	11,807
Mental Health Work	—	27,400	(55,994)	28,594	—
Meals on Wheels	—	1,815	—	—	1,815
Specialist Health Services	23,688	13,800	(30,889)	—	6,599
Wellbeing	1,470	77,122	(43,214)	—	35,378
Dartmouth United Charities	—	60,000	(64,259)	4,259	—
	<u>48,550</u>	<u>185,137</u>	<u>(210,941)</u>	<u>32,853</u>	<u>55,599</u>

The purposes of the restricted funds are detailed by the chief executive in the annual report, from page 4.

Dartmouth Caring

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

18. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Tangible fixed assets	5,429	—	5,429
Current assets	112,818	39,809	152,627
Creditors less than 1 year	(10,059)	—	(10,059)
	<hr/>	<hr/>	<hr/>
Net assets	108,188	39,809	147,997
	<hr/>	<hr/>	<hr/>

18. Analysis of net assets between funds *(continued)*

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Tangible fixed assets	3,641	—	3,641
Current assets	122,861	55,599	178,460
Creditors less than 1 year	(9,662)	—	(9,662)
	<hr/>	<hr/>	<hr/>
Net assets	116,840	55,599	172,439
	<hr/>	<hr/>	<hr/>

19. Post balance sheet events

The success in being awarded a National Lottery Community Grant does mean that we are in the position of having a significant boost to our income streams for the next three years. Along with the grant is an expectation of greater activity and thus greater expense.

The Lottery Grant is worth £195,786 over three years, drawn six monthly with successive reductions in the grant from Year 1 to Year 2 and to Year 3, as requested in the bid we made. We plan to draw this down across four financial years, with the last draw down scheduled for Q1 2026-2027. The grant's purpose is outlined in the Manager's report.

The charity relocated during May 2023, which has also been detailed in the Manager's report.

20. Related parties

The trustees and key personnel are listed on the legal and administrative page. There were no related party transactions during the year.