

Charity registration number 1124273

Company registration number 06215893 (England and Wales)

**SOUTH HAMS COMMUNITY ACTION LTD**  
**(FORMERLY SOUTH HAMS COMMUNITY & VOLUNTARY SERVICES)**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**



**SOUTH HAMS COMMUNITY ACTION LTD  
(FORMERLY SOUTH HAMS COMMUNITY & VOLUNTARY SERVICES)  
LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	Mr David Trigger Mr Timothy Peters Mrs Penny Elghady Ms Barbara Price Ms Claire Hill Ms Jane Abbey Ms Maudie Spurrier	(Appointed 30 April 2024) (Appointed 24 July 2024)
<b>Secretary</b>	Mrs Jackie Wesley	
<b>Charity number</b>	1124273	
<b>Company number</b>	06215893	
<b>Registered office</b>	Room CG 1D Follaton House Plymouth Road Totnes Devon TQ9 5NE	
<b>Independent examiner</b>	Mr Jason Milden FCCA Darnells Chartered Accountants 30 Fore Street Totnes Devon TQ9 5RP	

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# **SOUTH HAMS COMMUNITY ACTION LTD (FORMERLY SOUTH HAMS COMMUNITY & VOLUNTARY SERVICES) TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024**

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The Trustees present their report and accounts for the year ended 31 March 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Memorandum & Articles of Association dated 17 April 2007 and amended on 14 April 2008 and 12 July 2011, the Companies Act 2006 and the Statement of Recommended Practice for charities applying FRS 102.

## **Objectives and activities**

South Hams Community Action Ltd (formerly South Hams Community & Voluntary Services) and hereafter referred to as South Hams Community Action, is a registered charity and company limited by guarantee. Established in 1995 as a membership organisation, we have been serving voluntary and community organisations in the South Hams for nearly 30 years.

South Hams Community Action is a core member of Devon Voluntary Action (DeVA), under whose umbrella we are also members of the National Association for Voluntary and Community Action (NAVCA) and the National Council for Voluntary Organisations (NCVO).

The objects as set out in the governing document are to promote any charitable purposes for the benefit of the community in the local government district of South Hams and in particular, the advancement of education, the protection of health and the relief of poverty, distress and sickness, and in furtherance of the said purposes, but not further or otherwise, to promote and organise co-operation in the achievement of the same and to that end to bring together in council representatives of the voluntary organisations and statutory authorities within the area of benefit.

It is in progress by the Trustees to amend the objectives set out in the governing document. The revised objects will be to promote any charitable purposes for the benefit of the community in the local government district of South Hams and, in particular, to address the impact of rurality in terms of disadvantage, physical and mental health, physical or learning disability, social connectivity and isolation, and to promote alliances and collaboration between the voluntary and community sector and strategic partners to achieve these aims.

Our purpose is to support and represent the local voluntary, community and social enterprise (VCSE) sector in the South Hams district, estimated to comprise around 600 organisations.

In March 2024, we updated our previous Strategic Plan, and established our new four-year Strategic Plan for 2024 – 2028, which provides the overarching framework for the work of South Hams Community Action in the coming years.

## **Our Vision**

***Our vision is to strengthen our voluntary and community groups to enable them to support the health and wellbeing of people in the South Hams.***

## **Our Mission**

***Our mission is to be the leading organisation and partner of choice working on behalf of our voluntary and community sector.***

## **Our Values**

Our values are golden threads throughout all our work:

- ***Collaboration***
- ***Trust***
- ***Inclusivity***
- ***Innovation***

# **SOUTH HAMS COMMUNITY ACTION LTD (FORMERLY SOUTH HAMS COMMUNITY & VOLUNTARY SERVICES) TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024**

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## ***Our strategic aims:***

- ***Partnerships: to create sustainable partnerships;***
- ***Capacity building: to build capacity in areas of unmet need;***
- ***Volunteering: enable our voluntary sector to better recruit and retain volunteers;***
- ***Health and wellbeing: to put the health and wellbeing needs of our communities first and foremost.***

Our strategic aims are inter-connected and require a joined-up approach. It is vital that we work in partnership to enhance the health and wellbeing outcomes for our communities.

The Trustees have paid due regard to guidance issued by the Charity Commission on public benefit when reviewing the Charity's aims and objectives, and in planning the future activities the Charity should undertake. The work flowing from our purpose supports the public through helping develop services and support in their communities and supporting individuals to enable them to volunteer. We receive qualitative feedback and quantitative data which evidences this.

## **Achievements and performance**

During the year 2023-24, the work of South Hams Community Action expanded, to meet the needs of community and voluntary organisations, which are greater than ever. Additional staff were taken on to help meet these needs, including a Partnerships & Funding Coordinator, Project Support Officer and Community Link Worker.

We were very pleased to appoint a new Chief Executive Officer, who started on 1 August 2023, and who had already worked for nearly a year with our organisation in the Communities Team.

During this reporting period, South Hams Community Action had six trustees providing support to the organisation.

The work of South Hams Community Action is undertaken by two teams: the Communities Team and Health & Wellbeing Team. The following is a summary of the achievements and activities during the period 1 April 2023 to 31 March 2024:

### ***The work of our Communities Team***

Our Communities Team has worked tirelessly to support, new, emerging and existing groups, organisations and charities to grow and flourish. Working extensively with partners throughout the South Hams, the team has promoted collaboration and effective joined-up working in support of our communities.

A range of training sessions have been organised to develop the sector. These include training on grant funding, mental health awareness, disability awareness, and a HOPE (Help Overcome Problems Effectively) course. The team also referred groups to training being undertaken by various partner organisations.

In November 2023, the team organised a Funding Day where over 60 participants from South Hams community and voluntary organisations were able to meet a range of local and national funding bodies. The day was a great success, and it is planned to hold a further event later in 2024 to support our groups to recruit and retain volunteers.

In addition to local Caring Alliances, the first district-wide Caring Alliance meeting was organised in October 2023. This was attended by over 30 participants from a range of organisations.

Working with our Health and Wellbeing team, and our partners, the Communities Team use their knowledge of the South Hams to build innovative solutions to tackle the unmet needs in our communities.

The work undertaken includes supporting our community transport schemes to find drivers and our caring organisations to recruit a range of volunteers, in particular befrienders.

One-to-one support, information and signposting has been provided around grant funding, policies and legal structures.

# **SOUTH HAMS COMMUNITY ACTION LTD (FORMERLY SOUTH HAMS COMMUNITY & VOLUNTARY SERVICES) TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024**

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The team has also publicised the needs of our voluntary and community groups in mailings, social media, the creation of posters and other publicity, and in articles in local newsletters and magazines.

Between May and June 2023, the team carried out a survey of our voluntary sector to better understand their needs and priorities. We received 50 responses. Volunteer recruitment and retention was the top priority for our sector, followed by funding and sustainability. This led to the development of the Funding Day and further campaigns around volunteer recruitment.

Between November 2023 and February 2024, the team surveyed residents in the South Hams to learn more about loneliness and social isolation, particularly with the rurality of the South Hams. Our team visited groups, cafés, post offices, community shops and pubs, and worked in partnership with many of our voluntary organisations. 223 respondents showed that the picture was stark for our lonely and socially isolated residents, with transport and mental health being the top barriers to attending activities. Cost, timings and health were other leading factors.

Supported by funding from South Hams District Council, we have provided leadership and partnered with a wide range of community groups, organisations and agencies to provide both direct and holistic support, information and advice to those displaced by the war in Ukraine, and to families hosting Ukrainian refugees. More recently, the support for our Ukrainian community has moved to creating more resilience and enabling better integration, while encouraging them to celebrate their own cultural identity.

Looking forward, plans are being developed to increase our voluntary sector capacity in areas such as reducing social isolation, to enhance the mental wellbeing of all age groups, and to support our carers and those living with dementia.

In summary, during the period 1 April 2023 to 31 March 2024:

- We provided more than 100 voluntary and community social enterprise (VCSE) organisations with development support and advice, which included advice on volunteering, legal structures, governance and fundraising.
- Over 75 groups were encouraged to promote over 200 activities and volunteering opportunities on the Devon Connect platform – [devonconnect.org](https://devonconnect.org).
- We organised six training events on a range of subjects including grant funding, mental health awareness, disability awareness and a HOPE programme course.
- Over 60 participants from South Hams community groups attended a free Funding Day where they had the opportunity to talk to representatives from six funding bodies.
- Over 300 VCSE organisations and partners received regular bulletins providing a wealth of information.
- We made 200 social media posts to support and publicise our community groups.
- 50 voluntary and community groups responded to our survey on the needs of the sector.
- Our team supported two People with Disabilities Employment events – attended by around 110 people with disabilities – where the need for volunteer opportunities was identified.
- 223 residents responded to our survey on loneliness and social isolation in the South Hams.
- More than 90 organisations benefitted from South Hams Community Action networking opportunities.
- In collaboration with the Ukrainian community – through a Ukrainian residents' steering group – four consultation events were arranged and facilitated by our project support officer in Kingsbridge, Ivybridge, Dartmouth and Totnes. The aim was to find out about the issues our Ukrainian residents have encountered and what is needed to create a more resilient community.

## ***The work of our Health and Wellbeing Team***

Our Health and Wellbeing Team is made up of five Social Prescribers, a Community Link Worker and the Team Manager.

# **SOUTH HAMS COMMUNITY ACTION LTD (FORMERLY SOUTH HAMS COMMUNITY & VOLUNTARY SERVICES) TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024**

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This team makes a real difference in our communities and to their many clients. Working closely with the South Hams and Mewstone Primary Care Networks, our Local Care Partnerships, and the wider voluntary sector, the team provides well-being support to those that need it most. The social prescribers reduce demand on GP surgeries and provide a caring service for our vulnerable and lonely residents.

It was through the work of our social prescribing team – and feedback from partner organisations – that the need for a community link worker role was identified. This new role was recruited in December and the community link worker started working with referrals in January 2024. Referrals are currently taken from the NHS for hospital discharge support, social care, the police, voluntary groups and other agencies.

The Community Link Worker works on a one-to-one basis with clients and can be their buddy when being introduced to activities/groups; undertakes IT training (particularly around social connectivity) and form filling; and develops peer-support groups to reduce social isolation. Importantly, the Community Link Worker helps groups to develop their own buddy support schemes.

The Health and Wellbeing Team works closely with the Communities Team. Due to their work, the Health and Wellbeing Team can evidence gaps in provision, which is then disseminated to the Communities Team who can take forward the identified needs. This ensures that our teams are able to provide a more supportive environment to our voluntary sector and communities.

During the period 1 April 2023 to 31 March 2024:

- We have had five social prescribers working in Chillington, Dartmouth, Kingsbridge, Modbury, Salcombe, and Wembury & Yealm.
- 341 people were referred to our South Hams Community Action Social Prescribing link workers with 334 people engaging with support, each offered up to six sessions (and on occasions more) per client.
- Our social prescribers signpost to approximately 124 different community groups and organisations in the South Hams and have signposted 240 residents on average to South Hams community and voluntary organisations, with our residents being signposted to the equivalent of just over three organisations and voluntary groups each.
- Our social prescribers refer to approximately 46 different community groups and organisations and have made over 300 direct referrals to community and voluntary organisations in the South Hams.
- The new Community Link Worker started undertaking referrals and undertook eight referrals in under three months.

## **Early 2024 and moving forward**

Since the beginning of 2024, our South Hams Community Action team has continued to work tirelessly to serve our voluntary and community sector with positive and focused support.

Our report on loneliness and social isolation has been disseminated to our voluntary sector to enable them to use this information to evidence need in funding applications. Further work around the top barriers – transport and mental health – is now being taken forward.

We have also started work to enable people with disabilities to volunteer in their communities. This will offer them better opportunities for future employment with a transference of skills, will reduce their social isolation, and will benefit the organisations who recruit them as volunteers.

In early 2024, we acknowledged that to remain sustainable, we need to move forward with a cost-recovery model and a new membership offer. We started work on developing a more relevant membership offer, which includes flexible and focused online and face-to-face training and a range of support materials.

We are also focusing on developing additional funding streams. This will maximise our resilience and enable us to more effectively meet the needs and act as the voice for our voluntary, community and social enterprise sector – and to make a real difference to our communities.

# **SOUTH HAMS COMMUNITY ACTION LTD (FORMERLY SOUTH HAMS COMMUNITY & VOLUNTARY SERVICES) TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024**

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## **Financial review**

The Charity receives funding from South Hams District Council as well as from various other sources, which vary from year to year.

There was a deficit of income over expenditure of funds for the year of £89,007 (2023: surplus of £22,101).

During the financial year 2023-2024, we took on several new staff members, to increase our capacity to meet the increasing needs of community and voluntary organisations in South Hams District. However, unfortunately, we were not able to secure additional funding to meet those costs, and hence ended the financial year with a deficit general unrestricted funds balance. To address this, we reduced our designated unrestricted funds from £50,000 to £30,000 (still adequate to cover three months core costs), and a top priority since the beginning of 2024 has been the preparation of funding applications to secure new funding and to ensure the sustainability of the organisation going forward.

The Charity's policy on reserves is to aim for a reserve fund equivalent to six months running costs plus the amount needed for redundancy payments. This figure will allow the Charity:

- a) To have an adequate provision for redundancy and other contractual obligations, and
- b) The necessary time to find alternative funding, or
- c) The necessary time to wind up the organisation.

At all times the Charity will hold enough reserves to cover the statutory redundancy costs and contractual obligations.

The Trustees would like to take this opportunity to thank all the funders and partners of South Hams Community Action: especially South Hams District Council for its ongoing support, all the town and parish councils which have supported us, South Hams Primary Care Network and Mewstone Primary Care Network, as well as Devon County Council, and other organisations such as Livewell Southwest and the National Lottery. Your support has made a huge difference, and without your support we would not be able to do the work we do.

## **Structure, governance and management**

The Charity is a company limited by guarantee (registered number 06215893) having no share capital. It is also a registered Charity (number 1124273). It is governed by its Memorandum and Articles of Association dated 17 April 2007 and amended on 14 April 2008 and 12 July 2011, with its registered office being Room CG 1D, Follaton House, Plymouth Road, Totnes, Devon, TQ9 5NE. Members of the Trustee Board are all Directors of the company. In the event of the company being wound up the liability of the members is limited to £10 each.

The Charity's name was changed on 27 October 2023 to South Hams Community Action Ltd from South Hams Community & Voluntary Services.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and since the year end are:

Mr David Trigger

Mr Timothy Peters

Mrs Penny Elghady

Mr Mark Spiers

(Resigned 8 May 2024)

Ms Barbara Price

Ms Claire Hill

Ms Jane Abbey

(Appointed 30 April 2024)

Ms Maudie Spurrier

(Appointed 24 July 2024)

## **Recruitment and appointment of Trustees**

The Trustees are appointed by approval of the members.



**SOUTH HAMS COMMUNITY ACTION LTD  
(FORMERLY SOUTH HAMS COMMUNITY & VOLUNTARY SERVICES)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2024**

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Organisational structure

The Board of Trustees administers the Charity and meets on a regular basis. A Chief Executive Officer is appointed by the Trustees to manage the day to day operations.

Trustee induction and training

New Trustees are explained the nature of their role by the Chief Executive Officer and the Chairperson. Other Trustees receive training for updates that arise.

Risk Management

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. Reserve funds are being maintained should funding cease leading to the closure of the organisation as detailed in the Reserves policy note.

The report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

.....  
Mr Timothy Peters  
**Trustee**

Date: .....

**SOUTH HAMS COMMUNITY ACTION LTD  
(FORMERLY SOUTH HAMS COMMUNITY & VOLUNTARY SERVICES)  
INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF SOUTH HAMS COMMUNITY ACTION LTD**

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I report to the Trustees on my examination of the financial statements of South Hams Community Action Ltd (the Charity) for the year ended 31 March 2024.

**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 financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity 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 financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 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).

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 financial statements to be reached.

Jason Milden FCCA  
Darnells Chartered Accountants  
30 Fore Street  
Totnes  
TQ9 5RP

Dated: .....

**SOUTH HAMS COMMUNITY ACTION LTD  
(FORMERLY SOUTH HAMS COMMUNITY & VOLUNTARY SERVICES)  
STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Income from:</b>							
Donations and grants	2	11,921	191,721	203,642	14,172	310,419	324,591
Charitable activities	3	3,016	-	3,016	8,960	90	9,050
Investments	4	2,885	-	2,885	1,418	-	1,418
<b>Total income</b>		<u>17,822</u>	<u>191,721</u>	<u>209,543</u>	<u>24,550</u>	<u>310,509</u>	<u>335,059</u>
<b>Expenditure on:</b>							
Charitable activities	5	55,892	242,658	298,550	21,616	291,342	312,958
<b>Total expenditure</b>		<u>55,892</u>	<u>242,658</u>	<u>298,550</u>	<u>21,616</u>	<u>291,342</u>	<u>312,958</u>
<b>Net income/(expenditure) and movement in funds</b>		(38,070)	(50,937)	(89,007)	2,934	19,167	22,101
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2023		<u>71,121</u>	<u>102,797</u>	<u>173,918</u>	<u>68,187</u>	<u>83,630</u>	<u>151,817</u>
<b>Fund balances at 31 March 2024</b>		<u><u>33,051</u></u>	<u><u>51,860</u></u>	<u><u>84,911</u></u>	<u><u>71,121</u></u>	<u><u>102,797</u></u>	<u><u>173,918</u></u>

**SOUTH HAMS COMMUNITY ACTION LTD  
(FORMERLY SOUTH HAMS COMMUNITY & VOLUNTARY SERVICES)  
BALANCE SHEET**

**AS AT 31 MARCH 2024**

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	12		1,662		1,880
<b>Current assets</b>					
Debtors	13	2,409		13,924	
Cash at bank and in hand		83,468		160,556	
		<u>85,877</u>		<u>174,480</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(2,628)</u>		<u>(2,442)</u>	
Net current assets			83,249		172,038
<b>Total assets less current liabilities</b>			<u>84,911</u>		<u>173,918</u>
<b>Income funds</b>					
Restricted funds	15		51,860		102,797
<u>Unrestricted funds</u>					
Designated funds	17	30,000		50,000	
General unrestricted funds		<u>3,051</u>		<u>21,121</u>	
			<u>33,051</u>		<u>71,121</u>
			<u>84,911</u>		<u>173,918</u>

For the financial year ended 31 March 2024, the company was entitled to the exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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.

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

The financial statements were approved by the Trustees on .....

.....  
Mr Timothy Peters  
**Trustee**

**Company Registration No. 06215893**

# **SOUTH HAMS COMMUNITY ACTION LTD (FORMERLY SOUTH HAMS COMMUNITY & VOLUNTARY SERVICES) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

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## **1 Accounting policies**

### **Charity information**

South Hams Community Action Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is Room CG 1D, Follaton House, Plymouth Road, Totnes, Devon, TQ9 5NE.

### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the Charity's Memorandum & Articles of Association, the Companies Act 2006 and "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)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

### **1.2 Going concern**

These financial statements are prepared on the going concern basis. The Trustees have a reasonable expectation that the Charity will continue in operational existence for the foreseeable future.

### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless they have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

### **1.4 Income**

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Income from donations and grants, is included in incoming resources when these are receivable, except as follows:

- when donors specify that donations and grants given to the Charity must be used in future accounting periods, then income is deferred until these periods; and
- when donors impose conditions which have to be fulfilled before the Charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

Interest receivable is included in investment income when it is receivable by the charitable company.

### **1.5 Expenditure**

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the Charity to the expenditure. All expenditure is accounted for on the accruals basis and includes irrecoverable VAT. Expenditure is allocated to categories either on a direct or a usage basis.

**SOUTH HAMS COMMUNITY ACTION LTD  
(FORMERLY SOUTH HAMS COMMUNITY & VOLUNTARY SERVICES)  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2024**

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**1 Accounting policies (Continued)**

Expenditure attributable to meeting the aims and objectives, including the support costs, is included in charitable activities.

Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These costs include the costs related to the independent examination and legal fees.

Overhead costs incurred wholly or mainly in support of expenditure on the objects of the Charity or other trading activities and being an integral part of the costs of carrying out those activities, are separately analysed within Charitable Expenditure in the Statement of Financial Activities as appropriate.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	straight line basis over five years
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1.7 Impairment of fixed assets**

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.9 Financial instruments**

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

**Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method.

**Derecognition of financial assets**

Financial assets are derecognised only when the contractual rights to the cash flows from the assets expire or are settled or when the Charity transfers the financial assets and substantially all the risks and rewards of ownership to another entity.

**Basic financial liabilities**

Basic financial liabilities, including accruals and creditors are initially recognised at transaction price.

**SOUTH HAMS COMMUNITY ACTION LTD**  
**(FORMERLY SOUTH HAMS COMMUNITY & VOLUNTARY SERVICES)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**1 Accounting policies** **(Continued)**

**Derecognition of financial liabilities**

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

**1.10 Employee benefits**

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.11 Retirement benefits**

The Charity operates a defined contributions pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

**1.12 Leasing**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

**2 Donations and grants**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>	Unrestricted funds	Restricted funds	Total
	<b>2024</b>	<b>2024</b>	<b>2024</b>	2023	2023	2023
	£	£	£	£	£	£
Donations and gifts	1,921	-	1,921	3,722	-	3,722
Membership fees	-	-	-	450	-	450
Grants receivable (note 2)	10,000	191,721	201,721	10,000	310,419	320,419
	<u>11,921</u>	<u>191,721</u>	<u>203,642</u>	<u>14,172</u>	<u>310,419</u>	<u>324,591</u>

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**2 Donations and grants**

**(Continued)**

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
<b>Grants receivable for core activities</b>						
South Hams District Council core funding	10,000	-	10,000	10,000	-	10,000
Devon Voluntary Action - COMF	-	-	-	-	2,000	2,000
Livewell SW - Community Wellbeing & Health	-	-	-	-	11,000	11,000
South Hams District Council - Homes for Ukraine	-	15,786	15,786	-	20,625	20,625
National Lottery - SHCVS Covid-19	-	58,439	58,439	-	55,869	55,869
Livewell SW - Ivybridge Community Connector	-	8,826	8,826	-	-	-
Mewstone Primary Care Network	-	17,542	17,542	-	11,280	11,280
Devon Voluntary Action - NHS SW Cost of Living	-	-	-	-	6,643	6,643
Ivybridge Town Council - Ivybridge Community Connector	-	-	-	-	4,000	4,000
South Hams Primary Care Network	-	58,716	58,716	-	37,591	37,591
Devon County Council - Tumbly Hill	-	-	-	-	6,115	6,115
Devon County Council - Western Hospital discharge	-	-	-	-	72,701	72,701
Devon County Council - Western Hospital discharge VCSE capacity building	-	-	-	-	78,920	78,920
Yealm Intern	-	-	-	-	3,675	3,675
Police & Crime Commissioner	-	10,000	10,000	-	-	-
West Devon CVS - NHS Peer Support	-	7,080	7,080	-	-	-
Claire Milne Trust	-	9,000	9,000	-	-	-
TCVS - Homes for Ukraine	-	2,577	2,577	-	-	-
Westbank - capacity building	-	3,755	3,755	-	-	-
	<u>10,000</u>	<u>191,721</u>	<u>201,721</u>	<u>10,000</u>	<u>310,419</u>	<u>320,419</u>



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**3 Charitable activities**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Project work and management	2,991	8,978
Sundry income	25	72
	<u>3,016</u>	<u>9,050</u>
Analysis by fund		
Unrestricted funds	3,016	8,960
Restricted funds	-	90
	<u>3,016</u>	<u>9,050</u>

**4 Income from investments**

	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Interest receivable	2,885	1,418
	<u>2,885</u>	<u>1,418</u>

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**5 Expenditure on charitable activities: Support and representation of the voluntary and community sector**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Staff costs	202,842	163,417
Depreciation and impairment	687	639
Project activity expenses	69,512	137,181
Staff recruitment and training	3,514	819
Advertising, printing and publicity	1,608	360
Travel and meeting expenses	3,955	3,216
Venue cost, speakers and trainers	430	194
(Profit)/Loss on disposal of tangible fixed assets	-	(48)
	<u>282,548</u>	<u>305,778</u>
Share of support costs (see note 7)	10,712	3,118
Share of governance costs (see note 7)	5,290	4,062
	<u>298,550</u>	<u>312,958</u>
<b>Analysis by fund</b>		
Unrestricted funds	55,892	21,616
Restricted funds	242,658	291,342
	<u>298,550</u>	<u>312,958</u>

**6 Grants payable**

Grants payable arise where funds have been made available to be spent across Devon and are included within the expenditure of project activity expenses. Payments are at the discretion of funders and are solely administered by the Charity. No grants were paid in 2024 (2023: Grants of £12,341 were paid to institutions).

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**7 Support costs allocated to activities**

	<b>Total 2024</b>	<b>Total 2023</b>
	£	£
Insurance	713	474
Telephone and internet access	1,033	1,025
Office expenses, stationery and photocopying	352	151
Subscriptions and donations	1,242	95
Computer costs	5,950	241
Sundry costs	1,422	1,132
Governance	5,290	4,062
	<u>16,002</u>	<u>7,180</u>

<b>Governance costs comprise:</b>	<b>2024</b>	<b>2023</b>
	£	£
Legal and professional	2,800	-
Independent examiners fees - external scrutiny	1,674	1,674
Independent examiners fees - other services	816	2,388
	<u>5,290</u>	<u>4,062</u>

**8 Net movement in funds**

	<b>2024</b>	<b>2023</b>
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	687	639
	<u>687</u>	<u>639</u>

**9 Trustees**

None of the Trustees (or any persons connected with them) received any remuneration during the year (2023: £nil). No Trustees were reimbursed travelling expenses in the year (2023: One Trustee was reimbursed £43).

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**10 Employees**

<b>Employment costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	186,152	152,786
Social security costs	8,507	4,651
Other pension costs - defined contribution pension scheme	8,183	5,980
	<u>202,842</u>	<u>163,417</u>

Ten part time persons were employed by the Charity during the year (2023: eleven part time persons).

There were no employees whose annual remuneration was £60,000 or more (2023: nil).

The Charity provides employees the opportunity to participate in a defined contribution pension scheme and contributes 5% of participants salaries.

**11 Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**12 Tangible fixed assets**

	<b>Fixtures, fittings &amp; equipment</b>
	<b>£</b>
<b>Cost</b>	
At 1 April 2023	6,628
Additions	469
At 31 March 2024	<u>7,097</u>
<b>Depreciation and impairment</b>	
At 1 April 2023	4,748
Depreciation charged in the year	687
At 31 March 2024	<u>5,435</u>
<b>Carrying amount</b>	
At 31 March 2024	<u>1,662</u>
At 31 March 2023	<u>1,880</u>

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**13 Debtors**

	<b>2024</b>	<b>2023</b>
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	1,672	13,523
Prepayments and accrued income	737	401
	<u>2,409</u>	<u>13,924</u>

**14 Creditors: amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	£	£
Accruals and deferred income	<u>2,628</u>	<u>2,442</u>

**15 Restricted funds**

The restricted income funds of the charity arising through its activities are as follows:

	Balance at 1 April 2022	Income	Expenditure	Balance at 1 April 2023	Movement in funds		
					Income	Expenditure	Balance at 31 March 2024
	£	£	£	£	£	£	£
Ivybridge Community Connector	11,049	4,000	(10,393)	4,656	8,826	(13,482)	-
Community Wellbeing & Health	15,297	11,000	(26,297)	-	-	-	-
C Milne Trust	-	-	-	-	9,000	-	9,000
NHS Peer Support	-	-	-	-	7,081	(3,083)	3,998
Police and Crime Commissioner	-	-	-	-	10,000	(2,000)	8,000
TQ6 Community Hub	32,284	55,869	(58,940)	29,213	58,439	(69,518)	18,134
VCSE Participation COMF	25,000	-	(25,000)	-	-	-	-
Homes for Ukraine (SHDC)	-	20,625	(11,507)	9,118	15,786	(18,698)	6,206
Mewstone Primary Care Network	-	11,280	(11,280)	-	17,542	(17,542)	-
NHS SW Cost of Living Community Fund	-	6,643	(6,643)	-	-	-	-

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**15 Restricted funds**

**(Continued)**

South Hams Primary Care Network	-	37,591	(36,735)	856	58,715	(58,715)	856	
Tumbly Hill	-	6,205	(6,100)	105	-	(105)	-	
Western Hospital Discharge	-	72,701	(47,951)	24,750	-	(19,084)	5,666	
Western Hospital Discharge VCSE Capacity Building	-	78,920	(44,821)	34,099	-	(34,099)	-	
Yealm Intern	-	3,675	(3,675)	-	-	-	-	
Homes for Ukraine (TCVS)	-	-	-	-	2,577	(2,577)	-	
Westbank	-	-	-	-	3,755	(3,755)	-	
		<u>83,630</u>	<u>310,509</u>	<u>(291,342)</u>	<u>102,797</u>	<u>191,721</u>	<u>(242,658)</u>	<u>51,860</u>

Ivybridge Community Connector (formerly Ivybridge Social Prescriber) is a project connecting individuals with local communities and activities.

Community Wellbeing & Health is for the purpose of connecting communities and supporting the prevention agenda in the Western Locality of the South Hams.

C Milne Trust To encourage volunteering opportunities for people with disabilities in the South Hams.

NHS Peer Support Primarily around setting peer support groups in the Western Local Care Partnership area of the South Hams.

Police and Crime Commissioner funding is a contribution towards the community link role and supporting vulnerable people in the South Hams.

TQ6 Community Hub is for the purpose of developing partnership work in Dartmouth and surrounding areas to support the most vulnerable in the community.

VCSE Participation is for engagement in Western Local Care Partnership activities.

COMF is for VCSE activities supporting the containment of outbreak management.

Homes for Ukraine (SHDC) is to support Ukrainian guests arriving through the Homes for Ukraine Scheme, ensuring that Ukrainian guests are able to settle in the area and that Host / Guest placements remain successful.

Mewstone Primary Care Network / South Hams Primary Care Network To provide social prescribing link worker services across the GP surgery populations of Wembury, Yealmpton, Modbury, Kingsbridge, Salcombe, Chillington and Dartmouth.

NHS SW Cost of Living Community Fund Funding to assist voluntary and community sector organisations who are supporting people impacted by the cost of living crisis. The money is to help organisations to meet the needs of its local population.

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**15 Restricted funds**

**(Continued)**

Tumbly Hill To support a community hub aimed at improving the wellbeing of local people, providing support for both physical and mental health.

Western Hospital Discharge The scheme is to address hospital discharge through winter support and expand the VCSE and community offer to expedite discharge and avoid admission. This will be to provide increased support to patients after discharge.

Western Hospital Discharge VCSE Capacity Building Funding for capacity building to support the VCSE Discharge from Hospital project following needs / gaps identified by the Home from Hospital workers which prevent them fulfilling their role successfully.

Yealm Intern The Low Carbon Devon Internship and Leadership Programme was a 3-month fully-funded opportunity placing current students or recent graduates of the University of Plymouth within Devon SMEs to work on a low carbon project. This allowed local organisations to deliver a low carbon project, develop or implement a new low carbon idea, product or service, and/or reduce their carbon emissions.

Homes for Ukraine (TCVS) To disseminate materials and commercial information to Ukrainian residents.

Westbank A contribution towards capacity building in the South Hams.

**16 Analysis of net assets between funds**

	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total 2024 £</b>
<b>At 31 March 2024:</b>			
Tangible assets	1,662	-	1,662
Current assets/(liabilities)	31,389	51,860	83,249
	<u>33,051</u>	<u>51,860</u>	<u>84,911</u>
	<u><u>33,051</u></u>	<u><u>51,860</u></u>	<u><u>84,911</u></u>
	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total 2023 £</b>
<b>At 31 March 2023:</b>			
Tangible assets	1,880	-	1,880
Current assets/(liabilities)	69,241	102,797	172,038
	<u>71,121</u>	<u>102,797</u>	<u>173,918</u>
	<u><u>71,121</u></u>	<u><u>102,797</u></u>	<u><u>173,918</u></u>

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**17 Unrestricted funds**

The unrestricted income funds of the Charity arising through its activities are as follows:

	<b>At 1 April 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 March 2024</b>
	£	£	£	£	£
Designated reserve fund	50,000	-	-	(20,000)	30,000
General unrestricted funds	21,121	17,822	(55,892)	20,000	3,051
	<u>71,121</u>	<u>17,822</u>	<u>(55,892)</u>	<u>-</u>	<u>33,051</u>
	<u><u>71,121</u></u>	<u><u>17,822</u></u>	<u><u>(55,892)</u></u>	<u><u>-</u></u>	<u><u>33,051</u></u>
<b>Previous year:</b>	<b>At 1 April 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 March 2023</b>
	£	£	£	£	£
Designated reserve fund	50,000	-	-	-	50,000
General unrestricted funds	18,187	24,550	(21,616)	-	21,121
	<u>68,187</u>	<u>24,550</u>	<u>(21,616)</u>	<u>-</u>	<u>71,121</u>
	<u><u>68,187</u></u>	<u><u>24,550</u></u>	<u><u>(21,616)</u></u>	<u><u>-</u></u>	<u><u>71,121</u></u>

The purpose of the designated fund is set out in the Trustees' Report.

A transfer of £20,000 from designated reserve funds to general unrestricted reserve funds was made in the year following a reassessment of statutory redundancy costs and contractual obligations should the Charity cease.

**18 Legal status of the Charity**

The Charity is a company limited by guarantee having no share capital. In the event of a winding up each member agrees to contribute a sum not exceeding £10.

**19 Related party transactions**

There were no disclosable related party transactions during the year (2023 - none).