

COMMUNITY COUNCIL OF DEVON
OPERATING AS
DEVON COMMUNITIES TOGETHER
TRUSTEES' REPORT AND GROUP FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2023

Charity Registration Number: 1074047

Company Registration Number: 03694095 (England and Wales)



www.devoncommunities.org.uk

Working With Communities 2022-23



Grants of over **£372k** awarded to community groups to build community resilience, help with the Cost of Living Crisis and encourage wildlife and biodiversity

2,220 people attended our 180 training, learning and networking events



Building the capacity and skills of local facilities, spaces, services and people



2 communities supported with their Neighbourhood Plans

373 advice sessions with village halls and sport and play facilities, including support with funding

Visited **211** village halls as we continue to build a first ever map of Devon's village halls



566 people benefitted from **76** wellbeing workshops

171,034 litres of oil ordered through the Devon Oil Collective

63 volunteers trained on how to support people to become less lonely and isolated by gaining confidence in using public transport



Reducing inequalities and improving health and wellbeing

13 NHS patients supported to receive treatment in their homes



4,973 rural households had the opportunity to contribute to surveys about local housing need



286 households/people supported to manage their energy bills

Supported **14** communities to create or update Community Emergency Plans that will help protect people and property in an emergency such as extreme weather

Helped **1** rural community to create its own net-zero vision for the future



Encouraging community resilience and sustainability

Engaged with **62** members of the public about flood prevention in their own communities



419 members of Devon Community Resilience Forum



Contributed to **15** environmental/climate change events

116 communities represented at **5** events to help build community resilience



399 local entrepreneurs and small businesses supported to grow and innovate through 121 coaching, workshops, peer learning, training and networking



Supporting local businesses

254 members of Devon Social Enterprise Network



Engaged with over **150** young people to build confidence, understand their experiences and support their journeys towards employment

117 employers encouraged and supported to provide inclusive workplaces

Worked with partners on the Devon Homes for Ukraine scheme



Championing diversity and inclusion



Engaged and collaborated with over **140** people to understand experiences of, and reduce, health inequalities

70 people reached through outreach work in rural communities to understand the barriers to taking the CV-19 vaccine



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OBJECTIVES AND ACTIVITIES

The objects of the Community Council of Devon (CCD), operating as Devon Communities Together (DCT), as stated in our memorandum and articles of association are:

- the promotion of any charitable purpose for the benefit of the community in the administrative County of Devon and the South West Region of England (Devon, Torbay, Plymouth, Cornwall, Dorset, Poole, Bournemouth, Somerset, North Somerset, Bath & North East Somerset, Bristol, South Gloucestershire, Gloucestershire, Wiltshire and Swindon) where appropriate,
- the advancement of education and culture, the protection of health, the relief of poverty, distress, and sickness in the above area, and
- the giving of assistance and the co-ordination of all statutory and other authorities and voluntary organisations engaged in any of the purposes set out above, by bringing the same together as Members of the Council and the provision of agency services for such authorities or organisations.

Vision and Mission

Our vision is to inspire and support rural communities in Devon to be dynamic and sustainable places for people to live and work.

Our mission is to inspire and support communities to be thriving, resilient and inclusive. We will achieve this through our values of:

- integrity
- professionalism
- collaboration
- inclusion
- resourcefulness

Strategic Plan 2022-25

Devon Communities Together, as a charitable, asset-based community development organisation, supports and enables initiatives in rural communities. We are the strategic voice for rural communities, championing grassroots issues, developing solutions with statutory, voluntary, and private sector partners. The Strategic Plan is designed to ensure that we remain a cornerstone of Devon and a respected partner who will champion rural communities. We have reviewed our strategic aims which will underpin every activity that we deliver.

We have reviewed our vision, mission and values which are considered still fit for purpose. The Strategic Plan provides the framework for our activities, informing our business development plans and Integrated Marketing and Communications Strategy. All these feed into our overarching organisational work programme, and the different work programmes and targets of the staff team. Our Theory of Change Social Impact Framework enables us to monitor the effectiveness of our service delivery and we continued to use the HACT social value system to measure the social value of our work.

Our 2022/23 Quarterly and Annual Impact Reports can be found at

<https://www.devoncommunities.org.uk/case-studies>

We continue to operate in a rapidly changing and uncertain environment. We have continued to work in partnership with Action with Communities in Rural England (ACRE); Defra; Devon County Council (DCC), District Councils, Town and Parish Councils and One Devon NHS as well as working in collaboration with a wide range of stakeholders and voluntary organisations and community groups. Our asset-based community led community development model has a vital part to play in supporting and working alongside Devon's rural and coastal communities going forward.

We work with partners and stakeholders to support 'rural proofing' of local policy and service development, in the implementation of national policies such as the Levelling Up Agenda, the Whole-of-

Society Approach to Resilience, the Integrated Health and Social Care System legislative framework, Climate Change Net Zero Targets and the proposed Devon-wide devolution deal.

We have recognised the need to invest in digital technology and skills and have continued the implementation of a Microsoft Dynamics whole system digital development programme during 2022-23, to support both frontline service delivery and for back-office functions.

We continuously review our organisational structure and investment in staff and resources to ensure we are operating efficiently and demonstrating good value. We manage a hybrid working policy and have plans to relocate to new premises in 2023. We have continued to invest in upskilling our workforce and in supporting the wellbeing of our staff.

During 2022/23, DCT (excluding its subsidiary) achieved total funding from charitable activities of £1.2m and we ended the year with a healthy pipeline of potential funding and revenue opportunities.

How our activities deliver public benefit

We have been supporting Devon's communities for 62 years. All our charitable activities focus on our vision of dynamic communities shaping their own futures. The work that we undertake furthers our charitable purposes and in doing so the Trustees have paid special regard to the Charity Commission statement on public benefit.

As of March 2023, the DCT membership stood at 294 members. Through our subsidiary trading company, Constructing Futures Devon Ltd (CFDL), we have also continued to deliver opportunities for apprentices and other young people to engage in real-world construction and renovation projects.

In a challenging and uncertain social and financial environment, we have maintained our core services this year, and have successfully managed existing relationships, whilst developing new relationships with key stakeholders and funders. We have also negotiated new community development opportunities (including securing a three-year VCSE infrastructure support contract with East Devon District Council).

Statement on Grant Making Activities

We have historically operated several grant-giving programmes to further our charitable objectives and our mission to 'help communities help themselves'. During 2022-23:

- We managed the Devon Community Resilience Forum, allocating grants to community organisations to help alleviate the potential impact of flooding and other emergencies. During the year grants totalling £17,023 were made to local Resilience Groups, as detailed in note 10a of the financial statements.
- We managed the administration of the Devon County Council Growing Your Community Resilience Grant fund, allocating grants totalling £44,867 to rural community groups.
- We managed the administration of the "Wild About Devon" community wildlife grant scheme in partnership with the Devon Environment Foundation and Devon County Council, allocating a total £5,000 grant funding to 27 community groups.
- We paid out a further £117,382 of grants under the 2021-22 funded Contain Outbreak Management Fund (COMF).
- We participated in the administration of the One Devon NHS VCSE Infrastructure Partnership administered Cost of Living Grant Fund, a project which saw the NHS allocate £300,000 to local community groups and organisations
- We supported the promotion of the Devon County Council administered "Connecting You" community grant fund, which allocated £75,853 in grant funding to 14 community groups and organisations.

KEY ACTIVITIES 2022/23

We have grouped our key activities this year under our six key strategic aims:

1. champion diversity and inclusion, hear minority voices and respond to their needs

- DCT provided a dedicated infrastructure support service for community organisations engaged in supporting refugees from the Ukraine and participating host families, as part of the Devon Homes for Ukraine scheme.
- DCT were a delivery partner on the Department for Transport “Connecting You” Devon (Tackling Loneliness with Transport) programme this year. Travel training sessions were delivered to 63 participants and 14 grants were awarded by DCC under the scheme, with a total value of £75,853.
- Innovation for Youth and Community Programme: 13 partnership staff supported across 8 organisations; 4 best practice models produced; 17 SMEs supported with grant applications; 35 young people and 9 youth services engaged with regarding rural services.
- DCT facilitated community engagement events in Mid and North Devon, gathered feedback from 70 residents to better understand the Covid 19 vaccination barriers for seldom heard groups.
- DCT evaluated the NHS/VCSE Core 20 + 5 Community Connector schemes in Ilfracombe and North Dartmoor aimed at reducing rural health inequalities through social prescribing.
- DCT commissioned an external accessibility audit of our website and we have now established an internal working group to implement recommended improvements.

2. identify and work to reduce inequalities to ensure ‘rural proofing’ of services and to improve community health and wellbeing

- One Devon NHS Integrated Care Service (ICS) Virtual Wards Pilot Programme. To date, through this NHS funded East Devon pilot, we have enabled 7 VCSE partners to support 13 patients receiving clinical treatment in their homes and evaluated patient data.
- One Devon NHS Integrated Care Service Digital Inclusion Strategic Partnership. We co-chaired 4 Digital Inclusion Partnership Group meetings and given a presentation on Rural Digital Health Inequalities in Devon.
- Funded by Devon Public Health, 2 DCT staff have been embedded in the Devon Public Health Community Outreach Team during 2022/23 gathering community insight and intelligence.
- Through the Devon VCSE Assembly Health Inequalities Hub, we have contributed to the development of the One Devon NHS Health Inequalities Interim Integrated Care Strategy published in December 2022 and successfully made the case for the inclusion of people living in rural communities and remote rural settlements with dispersed population as a priority health inequality category.
- The CEO presented evidence on our work around rural health inequalities in a rural Mid Devon Community Practice Study to the House of Lords Inquiry Committee on Integrated Care Systems and primary & community healthcare in March 2023. We also facilitated workshops at the Devon Health Inequalities Symposium in April 2022.

3. work with communities to develop innovative ways to achieve community resilience and a positive impact for climate change and sustainability

- The Devon Community Resilience Forum increased its membership to 419; over 900 people booked onto the virtual events held in May and November 2022 and over 50 people attended district-level events. 153 community groups have been supported in work relating to community emergency planning and 14 assisted to create or update their plan. £17,023 of Devon Community Resilience Forum grant funding was awarded in 2022-23.

- DCT has managed the stakeholder engagement aspect of the Devon Resilience Innovation Project (DRIP), part of the Flood & Coastal Resilience Programme and engaged with 62 local people about Property Flood Resilience measures.
- We administered and awarded £44,867 of Devon County Council (DCC) Growing Communities grant funding to 18 not for profit rural community groups and organisations.
- We administered the Wild About Devon community grant scheme. 27 community wildlife groups were awarded a total of £5000 in small grants to undertake diverse wildlife projects.
- DCT facilitated the Devon Net Zero and Climate Change Community Peer Network: 300 people were reached through 15 engagement activities; 3 YouTube videos created (130+ views) and a net zero community vision co-created in Rattery.
- Big Energy Saving Network Energy Efficiency Advice & Training Programme, DCT delivered over 19 events in 17 Devon-wide rural locations and provided 141 rural residents with energy advice to address fuel poverty, energy efficiency, cost of living and support for vulnerable people.

4. support Devon's rural economy, local entrepreneurs and businesses to develop and thrive, and promote community wealth building

- DCT's subsidiary company, Constructing Futures Devon Ltd (CFDL) facilitates real life construction experience for local young people studying construction skills through South Devon College. 171 16-18 year-old construction students and 5 construction apprentices have worked on our projects between 2019 and 2022, across trades including carpentry, bricklaying, plumbing and electrical, plastering, painting, and decorating.
- DCT's business start-up and growth support service, New Start Devon (NSD) together with our Community Renewal Fund Social Enterprise Support service supported 399 existing businesses, potential entrepreneurs, and social enterprises this year through coaching, training and peer networking events.
- Supporting Employability and Skills programmes for young people: Experience Works and Empowering Enterprise Programmes - Inclusive Employment workshops delivered, and video case studies produced. we engaged with 150 young people in total and achieved an estimated reach of 2,000+ employers via news bulletins.
- Wellbeing Works Programme - in total, the project delivered 76 workshops for 566 participants; supported 488 people from 134 businesses and provided 1-2-1 wellbeing check-ins for 35 individuals.

5. develop community capacity building, through local facilities, spaces, services, people and their skills

- During the second half of 2022-23, we conducted 211 on site village hall audits to begin building a Devon Community Asset Map.
- We have provided advice/ information to 373 village halls and community buildings/facilities and have supported approximately 849 community, voluntary and other organisations.
- We conducted 3 Community Planning Consultations this year, Tavistock Neighbourhood Development Plan community consultation, Braunton Neighbourhood Plan community consultation and The Low Carbon Alliance Ford Oaks Solar and Green Infrastructure Facility community consultation.
- We conducted 7 Housing Need Surveys this year. Surveys have been sent to 4973 households, resulting in responses from 889 households to date, and a need for 74 affordable homes identified.
- DCT is a key delivery partner in the Devon Land Use Framework pilot, informing the national Land Use Framework. 10 workshops were held with 112 participants and 230 stakeholders have been enabled to contribute into the national framework.
- 257 orders from Devon Oil Collective members led to 171,034 litres of oil being ordered in the period. Membership increased by 77 members this year to 278 members.

6. flourish as an agile, flexible, learning organisation, responding positively to the evolving needs of our communities, stakeholders and staff.

- Through the Devon Community Learning Academy, we delivered or supported 180 training and learning events and community engagement events to a total of 2220 participants.
- As a member of the Devon, Plymouth and Torbay VCSE Assembly, we responded to the Cost-of-Living Crisis by participating in the administration of £300,000 Cost of Living Grants to grass roots VCSE groups and organisations between November 2022 and March 2023 and contributed to the Devon Public Health Cost of Living Data Dashboard.
- We completed the implementation of an internal management restructure programme during 2022.
- We completed Phase One of our Digital System development plan, transitioning to a custom-built Microsoft Dynamics Customer Relationship Management (CRM) System and a new HR Support digital platform.
- DCT staff and Trustees attended two team training events on Mental Health Awareness and Equality, Diversity, and Inclusion, as well as a series of Dynamics CRM training and coaching sessions. We also held a Trustees Board awayday in September 2022 and an all-staff team awayday in November 2022.
- Staff attended two national network conferences hosted by the Action with Communities in Rural England (ACRE).

FINANCIAL REVIEW

Group Income (see notes 2 - 7 to the financial statements)

During the year ended 31 March 2023, DCT achieved total incoming resources of £1,542,389 (31 March 2022: £1,229,164).

Group Unrestricted Funds Income amounted to £521,984 (2022: £164,296).

Group Restricted Funds Income amounted to £659,846 (2022: £735,178).

Group Designated Funds Income amounted to £360,559 (2022: £329,690).

Group Expenditure (see notes 8 - 10a to the financial statements)

Total resources expended amounted to £1,535,815 (2022: £1,001,471), of this £184,272 (2022: £62,384) was directly disbursed as grants. The overall increase relates to changes in programmes of externally funded projects.

Transfers between funds include direct charitable expenditure for restricted fund programmes, which is discharged through core activities. It comprises contributions for project management expenses and programme administration costs, including premises and ICT expenses. (See note 11 to the financial statements).

Overall Position

The combined effect of the above has seen a net **surplus** of income over expenditure of £6,574 (2022: surplus of £227,693). Fund balances at 31 March 2023 total £1,059,938 (2022: £1,053,364). These are analysed between the various funds in the statement of financial activities (see page 18) and are represented by the assets and liabilities as shown in the balance sheet (see page 19).

RESERVES POLICIES

The total funds held by DCT on 31 March 2023, including a breakdown of restricted, unrestricted and designated funds are:

The group **unrestricted funds** show an increase in the movement of funds amounting to £15,814 (2022: decrease of £5,323). This has resulted in the total fund balance increasing from £510 to £16,324 in the current year. This fund represents free reserves, after setting up a General Reserve, and the balance is for use at the charity's discretion, including covering project cash flow and potential deficits.

The group **restricted funds** show a decrease in the movement of funds amounting to £69,457 (2022: increase of £65,045). The total restricted fund balances have decreased from £528,810 to £459,353 in the current year.

The group **designated funds** show an increase in the movement of funds amounting to £60,217 (2022: increase of £167,971). The total designated fund balances have increased from £524,044 to £584,261 in the current year.

At the end of the reporting period, the charity held reserves for specified purposes within the following designated funds:

General Reserve - To cover the running costs and potential wind-up costs of the charity. The level for this fund was £200,000 at the year end, and the basis for retaining this figure is as follows:

- Redundancy costs of staff and other related costs in the event of DCT having to cease activities.
- Cash flow requirements of project working under Government, Local Government and European Union programmes.
- Shortfalls resulting from the uncertainty over the continuity of core funding with annual funding agreements.
- The cost of staff replacements in the event of long-term sickness
- Forward commitments requiring prepayments e.g., rent and ACRE subscription
- Provision for payment of non-cancellable operating leases for equipment
- Bad debts contingency
- Contingency against claims for damages and compensation

Strategic Development Fund - This fund was established for the strategic development of the organisation, including:

- Match funding against bids for new work
- developing new areas of work
- Developing the strategic capacity of the organisation

The Trustees at the year-end earmarked £41,256 from this fund for specific development proposals in 2023-24, with the remainder to be available as opportunities arise and for long term development.

Systems Development Fund - This fund was established with the purpose to fund project costs of developing new IT systems. The balance on this fund will be partly utilised in 2023-24 to fund ongoing systems updates and to establish a specific new Digital Systems Lead post.

Premises Fund - This fund was established to cover the estimated costs associated with moving to a new office location, including fit-out costs, moving costs and to provide a reserve for potential dilapidation costs.

Catalyst Consultancy - This fund is used to manage small consultancy contracts (typically below £10k). Any surpluses generated are ordinarily transferred to Unrestricted Funds.

Devon Community Learning Academy (DCLA) - This fund was established to manage the delivery of DCT's own training and learning offer. Any surpluses generated are ordinarily transferred to Unrestricted Funds.

Healthwatch Devon Fund - This fund was set up with funds received from Healthwatch Devon CIO and will continue to be used to fund future projects with a focus on health and wellbeing.

Connecting You - This fund was set up to manage the funding of DCC's Connecting You project. The balance on this fund will be used in 2023-24.

Village Halls Audits support - This fund was set up with funds received from NHS One Devon to support our continued programme of Village Halls audit in 2023-24.

During the year there were additional designated funds for specific projects with remaining balances being transferred to Unrestricted Funds as projects come to an end.

INVESTMENT POLICY

Funds not required immediately are invested so that capital is not put at risk but protected against inflation and income is maximised as far as possible. In accordance with this investment policy, longer-term investment is currently in a 31-day notice account with Cambridge & Counties Bank. This investment is covered under the Financial Services Compensation Scheme, which protects retail customers should a financial services firm default on its obligations.

DCT continued to support its trading subsidiary Constructing Futures Devon Ltd (CFDL), with the inter-company loan of £175,000 being repaid in September 2022. At the time of advancing any loan, interest rates and repayment terms are established to reflect the risk involved and protect DCT's capital against inflation. DCT's Board has previously sought, and acted on, professional advice on the risk level, terms, and legal implications of making loans to CFDL.

PRINCIPAL RISKS AND UNCERTAINTIES

We recognise that our work carries potential financial, operational, regulatory, and strategic risks, and we have risk assessment processes in place to assess and manage these carefully. Our current risk register sets out 8 categories of risk. These are:

- Financial
- Personal
- Reputational
- Premises
- IT
- Business Disruption
- Organisational and Operational
- Health and Safety.

Each of these categories have been reviewed and refreshed to take account of current risks, controls we have in place and the priority we propose the risk should be given. Our Risk Management Plan comprises:

- an annual review of the risks faced by the charitable company, and our priority rating according to impact and likelihood,
- the development of procedures to minimise risks in all areas and mitigate the impact for any that should materialise.

The Chief Executive is responsible for involving staff in the risk management process and maintaining the appropriate level of trustee involvement. The organisational Risk Register is reviewed quarterly, and 'RAG' rated status reports provided to the Board of Trustees and the Business Continuity Plan is reviewed and updated annually. DCT has identified the following as the current top risks for the organisation:

- **Risk: Financial - Loss of European funding and uncertainty regarding the UK Shared Prosperity Fund resulting in failure to secure long-term funding/ maintain sufficient reserves**
Mitigation: The CEO, supported by the Deputy CEO, has maintained a pipeline of potential new business opportunities and a regular monitoring system to horizon scan funding opportunities and to measure the rate of success of funding applications submitted. Monthly budget reviews identify potential revenue gaps and monthly budget monitoring ensures revenue generation activities are on track to meet financial targets. Reserve policies are regularly monitored and assessed, and robust financial controls and processes ensure that DCT is not vulnerable to theft or fraud.
- **Risk: IT Failure/ Disruption/ Cyber Security Breach**
Mitigation: DCT has reviewed IT support needs with our provider and has upgraded cyber security. Data and software are cloud based, mitigating risk of loss of data, security breaches and outdated software. We have implemented a new system wide Customer Relationship Management (CRM) and monitoring dashboard system. We ensure all staff are using devices that are fit for purpose for remote working. Issues of vulnerability to viruses and hacking are mitigated through robust firewalls and security provided by our IT Support Service.
- **Risk: Performance failure resulting in reputational damage**
Mitigation: We have achieved the ISO 9001 and 14001 quality standards and ensure that we are always operating in compliance with them.
- **Risk: Personnel - Staff recruitment and retention challenges due to short term funding model**
Mitigation: Our business development pipeline includes several long-term funding opportunities which we are actively pursuing, and we have been successful in securing a three year contract this year. Staff handbook provides all relevant information to staff on CCD employment policies and processes. Staff receive regular one to one supervision and annual appraisals. We invest in workforce development and seek opportunities to provide continuing professional development opportunities through internal promotion. We plan to conduct a detailed staff survey during the first quarter of 2023/24.
- **Risk: Premises - Failure to provide an appropriate working environment**
Mitigation: DCT has continued to operate a hybrid working model during 2022/23, which enables the organisation to be more resilient and to have greater flexibility. The Trustee Board and the Senior Management Team conducted a premises options appraisal process this year and we are planning to relocate our offices in 2023.

FUTURE-PROOFING PLANS

We will continue to strive, as an agile and learning organisation, to invest in our own networks to support Devon's communities around the broad themes of building capacity and skills; community resilience; economic development; health and wellbeing; and environmental sustainability.

We will continue to champion diversity and inclusion and work to reduce rural and health inequalities, gathering intelligence and evidence so we can represent the needs of communities to policy makers and commissioners at both local and national levels.

Key external factors impacting DCT:

- Levelling up and devolution plans.
- New Whole-of-Society Approach to Resilience.
- New Health and Social Care Integrated Care System legislative and policy framework.
- Climate Change - Net Zero Targets.
- Withdrawal from EEC
- War in Ukraine
- Pandemic legacy

We will seek to secure resources which will enable us to achieve our long-term goals:

1. Building place-based partnerships and programmes to contribute to the improvement of our six strategic aims, to add value to the contributions of individual initiatives. We will achieve this by:
 - playing an active part in the Devon, Plymouth, and Torbay VCSE Assembly Development Leadership Group, and
 - delivering place-based services in each rural District in collaboration with local partners.
2. Gathering and disseminating intelligence on rural and coastal communities' lived experience and resilience. By profiling resource and capacity to identifying solutions, we will secure the information necessary to inform future funding and service development strategies. We will achieve this by:
 - conducting a minimum of six local community consultation activities per year including completion of the community asset map audit of Devon village halls, and
 - continuing to analyse the 2021 Census results to identify and respond to key demographic changes in rural Devon.
3. Empowering communities to develop asset-based community engagement and capacity building in partnership with public sector leaders, with the aim of reducing rural inequalities. We will achieve this by:
 - promoting a rural index of deprivation model and policy rural proofing with DCC, One Devon NHS and Local Authorities, and
 - conducting a 'rural proofing' analysis of a minimum of one county-wide service or policy per year.
4. Tackling the lack of housing and services for people in rural areas by supporting communities to develop community and neighbourhood plans and delivering Housing Needs Surveys. We will achieve this by:
 - continuing to manage and develop the Devon Community Housing Hub, and
 - annually delivering a minimum of eight Housing Needs Surveys.
5. Actively supporting the economy of Devon by assisting community-owned, micro and small and medium enterprises, and through the creation of training opportunities, skills development and increased employment. We will achieve this by:
 - continuing to support the growth of Devon Social Enterprise Network membership.
6. Collaborating with communities, VCSE and public sector partners to identify and reduce rural health inequalities to improve health and wellbeing. We will achieve this by:
 - initiating and delivering a minimum of three programmes per year focused on reducing rural health inequalities and promoting community wellbeing.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Community Council of Devon is a charitable company, founded in 1961, and incorporated on 12th January 1999. In 2014, members of the Community Council of Devon voted to change the operating name of the charity to Devon Communities Together.

The guarantors are the full members of the charity, and their liability is limited to £1. The governing document of the charity is the Memorandum and Articles of Association. The Directors of the company are also charity Trustees for the purpose of charity law.

Trustees are either elected by full members of DCT at general meetings, or co-opted because of specialist knowledge, which will assist in the operation of our business.

The Strategic Plan was refreshed during 2022, and the key strategic aims have been revised, for the period 2022-25.

The Trustees met quarterly as a Board with the Chief Executive and key staff. All papers are made available in advance of meetings and all proceedings and decisions recorded formally in minutes. Two committees met quarterly to advise the Board on (a) finance and personnel matters, and (b) enterprise, marketing, and communications.

Strategic decisions are made by the Board, with delegation of the day-to-day management to the Chief Executive, Nora Corkery.

Policy review

The Board undertakes a rolling programme of policy review throughout the year, with direct responsibility for this delegated to the Finance & Personnel Committee. This ensures that all our policies follow good practice and include any statutory changes. We are assisted in this process by WorkNest.

Disclosure of Related Party Transactions

Trustees do not as a rule, receive remuneration or other benefit from their work with the charity, other than allowable out-of-pocket expenses. An exception was agreed this year to pay a trustee an ex-gratia payment (see note 24 to the financial statements).

REFERENCE AND ADMINISTRATIVE DETAILS

President	David Fursdon, HM Lord-Lieutenant of Devon
Chair	Nicola Gurr
Board Members	Alan Quick Charlotte Gough (Treasurer appointed 12 May 2022) Chris Coward (resigned 12 May 2022) Dale Hall David Rogers Ian Cowling Matthew Dodd (appointed 17 November 2022) Michael Wharton (Treasurer resigned 12 May 2022) Renee Smithens (Vice Chair) Simon Sanger-Anderson Vic Ebdon William Styles (appointed 17 November 2022) Zoe Seaton (appointed 9 February 2023)
Charity Number	1074047
Company Number	03694095
Principal Address and Registered Office	Units 73 & 74 Basepoint Business Centre, Yeoford Way, Exeter, EX2 8LB
Bankers	Barclays Bank, Exeter Branch, 3 Bedford Street, Exeter, EX1 1LX Cambridge & Counties Bank, Charnwood Court, 5B New Walk, Leicester, LE1 6TE
Solicitors	Foot Anstey Senate Court, Southernhay Gardens, Exeter EX1 1NT Tozers, Broadwalk House, Southernhay West, Exeter EX1 1UA
Auditors	PKF Francis Clark, Centenary House, Peninsula Park, Rydon Lane, Exeter, EX2 7XE

Devon Communities Together is the operating name of The Community Council of Devon. This change was voted for and made at its AGM in November 2014.

TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of Community Council of Devon for the purposes of company law) are responsible for preparing the Trustees' Report and the group financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare group financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments 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 group financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Statement as to disclosure to our auditors

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the charity's auditor is unaware; and
- the trustees, having made enquiries of fellow directors and the charity's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

AUDITORS

PKF Francis Clark were appointed auditors to the charitable company and in accordance with Section 489 of the Companies Act 2006, a resolution proposing that they be re-appointed will be put to the Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies, and was approved by the board on 27 July 2023 and signed on their behalf by: -

Directors/Trustees



Nicola Gurr, Chair



Charlotte Gough, Treasurer

Opinion

We have audited the financial statements of the Community Council of Devon (the "Charity") for the year ended 31st March 2023, which comprise the Group Statement of Financial Activities, Group and Parent Charity Balance Sheets, Group Statement of Cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and charity's affairs as at 31st March 2023 and of its group income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, (which includes the directors' report prepared for the purposes of company law) for the financial year for which the financial statements are prepared is consistent with the financial statements; and

- the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 14, the trustees (who are also the directors of the charity for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

As part of our audit planning, we obtained an understanding of the legal and regulatory framework applicable to the Charity and its subsidiary, and sectors in which they operate. We identified the principal risks of non-compliance with laws and regulations as relating to breaches of Charity legislation, building, and planning regulations, health and safety regulations and breaches of The General Data Protection Regulation ("GDPR"). We also considered other laws and regulations that have a direct impact on the preparation of the financial statements, such as The Companies Act 2006 and relevant tax legislation. We considered the extent to which any non-compliance with these laws and regulations may have on the Charity's ability to continue trading and the risk of a material misstatement in the financial statements. We also evaluated the risk of misstatement of profit, including management bias in accounting estimates.

Based on this understanding we designed our audit procedures to identify irregularities. Our procedures involved the following;

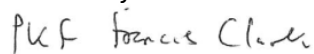
- We made enquires of senior management as to their knowledge of any non-compliance or potential non-compliance with laws and regulations that could affect the financial statements, as listed on page 16. As part of these enquiries we also discussed with management whether there have been any known instances of fraud, of which there were none.
- We identified the individuals with responsibility for ensuring the Charity complies with laws and regulations and discussed with them the procedures and policies in place.
- Discussed with the health and safety officer if any incidents have been reported during the year under The Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 2013 ("RIDDOR").
- We reviewed minutes of meetings of senior management and those charges with governance.
- Reviewed legal and professional costs to identify any possible non-compliance or legal costs in respect of non-compliance.
- We challenged assumptions and judgements made by management in its significant accounting estimates.
- We audited the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements. This risk increases the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements as we are less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our Report

This report is made solely to the Charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



NEIL HITCHINGS (Senior Statutory Auditor)

For and on behalf of

PKF FRANCIS CLARK, Chartered Accountants & Statutory Auditor

Centenary House, Peninsula Park, Rydon Lane, Exeter, EX2 7XE

7 August 2023

COMMUNITY COUNCIL OF DEVON
GROUP STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING GROUP INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Designated Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Designated Funds 2022 £	Total Funds 2022 £
INCOME AND EXPENDITURE	Note								
Incoming Resources									
Donations and Legacies	2	11,276	0	173	11,449	11,976	0	3,328	15,304
Other Trading Activities	3	1,560	0	0	1,560	1,601	0	277	1,878
Income from Investments	4	5,235	0	0	5,235	818	0	0	818
Income from Charitable Activities	5, 6	503,913	659,846	360,386	1,524,145	149,967	735,178	326,085	1,211,230
Other Income	7	0	0	0	0	(66)	0	0	(66)
Total Incoming Resources		521,984	659,846	360,559	1,542,389	164,296	735,178	329,690	1,229,164
Resources Expended									
Expenditure on Raising Funds	8	0	0	0	0	0	0	(118)	(118)
Expenditure on Charitable Activities	9, 9a	1,137,609	182,865	31,069	1,351,543	673,648	224,977	40,580	939,205
Expenditure on Charitable Activities - Grants	10, 10a	0	184,272	0	184,272	5,000	53,425	3,959	62,384
Total Resources Expended		1,137,609	367,137	31,069	1,535,815	678,648	278,402	44,421	1,001,471
NET INCOME/(EXPENDITURE)		(615,625)	292,709	329,490	6,574	(514,352)	456,776	285,269	227,693
Transfers between funds	11	631,439	(362,166)	(269,273)	0	509,029	(391,731)	(117,298)	0
NET INCOME/(EXPENDITURE) FOR THE YEAR AND NET MOVEMENT IN FUNDS		15,814	(69,457)	60,217	6,574	(5,323)	65,045	167,971	227,693
Balances brought forward at 1 April 2022		510	528,810	524,044	1,053,364	5,833	463,765	356,073	825,671
BALANCES CARRIED FORWARD AT 31 MARCH 2023		16,324	459,353	584,261	1,059,938	510	528,810	524,044	1,053,364

Full analysis of funds is shown on pages 36 to 43 of these financial statements.
The Statement of Financial Activities includes all gains and losses recognised in the year.
All Income and Expenditure derive from continuing activities.

COMMUNITY COUNCIL OF DEVON
BALANCE SHEETS
AS AT 31 MARCH 2023

		Group		Charity	
		2023	2022	2023	2022
	Notes	£	£	£	£
Fixed Assets					
Tangible assets	16	537	671	537	671
Investments	16a	0	0	100	100
		537	671	637	771
Current Assets					
Stock	17	311,000	534,598	0	0
Debtors	18	102,135	302,750	116,357	524,984
Cash at bank	19	882,767	479,132	838,707	479,100
		1,295,902	1,316,480	955,064	1,004,084
Creditors: amounts falling due within one year	20	236,501	263,787	79,175	96,624
Net Current Assets		1,059,401	1,052,693	875,889	907,460
Total Assets Less Current Liabilities		1,059,938	1,053,364	876,526	908,231
Funds					
Unrestricted	21	16,324	510	90,851	133,269
Restricted	21	459,353	528,810	201,414	250,918
Designated	21	584,261	524,044	584,261	524,044
		1,059,938	1,053,364	876,526	908,231

The charity made a deficit of £31,705 (2022: surplus £314,171).

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements on pages 18 to 43 were approved by the board of directors on 27 July 2023 and were signed on its behalf by: -

Directors/Trustees



Nicola Gurr, Chair



Charlotte Gough, Treasurer

Company Registered Number: 3694095

COMMUNITY COUNCIL OF DEVON
GROUP STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	Total Funds 2023 £	Total Funds 2022 £
Cashflows from Operating activities:		
Net cash provided by/ (used in) Operating activities	398,400	(287,689)
Cashflows from Investing activities:		
Dividends, Interest and Rents from Investments	5,235	818
Net cash provided by Investing activities	5,235	818
Cashflows from Financing activities:		
Proceeds from advancement of loans	0	50,000
Net cash provided by Financing activities	0	50,000
Change in cash and cash equivalents in the reporting period	403,635	(236,871)
Cash and cash equivalents at the beginning of the reporting period	479,132	716,003
Cash and cash equivalents at the end of the reporting period	882,767	479,132

**RECONCILIATION OF NET INCOME/(EXPENDITURE)
TO NET CASHFLOW FROM OPERATING ACTIVITIES**

Net Income for the reporting period (as per the statement of financial activities)	6,574	227,693
Adjustments for:		
Depreciation charges	134	167
Interest from Investments	(5,235)	(818)
Decrease/(Increase) in Stocks	223,598	(318,958)
Decrease/(Increase) in Debtors	200,615	(231,997)
(Decrease)/Increase in Creditors	(27,286)	36,224
Net cash provided by/ (used in) Operating activities	398,400	(287,689)

ANALYSIS OF CASH AND CASH EQUIVALENTS

Cash in hand	882,767	479,132
Total cash and cash equivalents	882,767	479,132

ANALYSIS OF CHANGES IN NET DEBT

	At 1 April 2022 £	Cashflows £	At 31 March 2023 £
Cash and cash equivalents	479,132	403,635	882,767
Loans and borrowings	0	0	0
Total	479,132	403,635	882,767

1. ACCOUNTING POLICIES

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

a) Company status and Statutory information

The Charity is a Company Limited by Guarantee, has no share capital, and is registered in England and Wales. The company was incorporated on 12th January 1999 and the charities registered number and registered office address can be found within the Reference and Administration details on page 9 of the financial statements.

The members of the company are the trustees who are also ordinary members. In the event of the charity being wound up the liability in respect of the guarantee is limited to £1 per member of the Charity. A list of these members can be found in the Reference and Administration details on page 9 of the financial statements.

b) Basis of preparation

The 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.

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

The financial statements consolidate the results of the charity and its subsidiary undertaking on a line-by-line basis. A separate Statement of Financial Activities and Income and Expenditure Account for the charity has not been presented because the charity has taken advantage of the exemption afforded by section 408 Companies Act 2006.

The financial statements are presented in pound sterling (£) which is the charity's functional and presentation currency.

c) Preparation of the financial statements on a going concern basis

CCD reported a group profit in the reporting period of £6,574, with total funds held at the end of the period of £1,059,938. Of these total group funds, £600,585 was held in either unrestricted or designated funds; a net increase of £76,031. Designated funds include a General Reserve Fund set at £200,000, which would cover costs that would arise should the charity cease trading.

The charity reported a net cash inflow of £406,635 for the year, with cash and cash equivalents held at the end of the period of £882,767.

The economic outlook, cuts in public spending, and reduced levels of available grant funding are a significant area of financial uncertainty for the charity. We have mitigated this by a strategic drive to diversify income streams, a move towards earned income and commissioned work, and the development of a robust pipeline of funding opportunities. This is monitored and scrutinised regularly by senior staff, and by trustees on a quarterly basis.

Having made all necessary enquiries, based on the information available to date, the directors are satisfied that the company is expected to maintain sufficient cash balances to meet the requirements of the business for a period of at least twelve months from the date of approval of these financial statements. Accordingly, the directors continue to adopt the going concern basis of presentation.

d) Fund accounting & reserves policies

i) Unrestricted funds - consists of one fund that the charity may use at its discretion.

ii) Restricted funds - are those for a pre-agreed purpose where the donor has imposed conditions on the use of the funds. The policy for such funds is to adhere to the relevant conditions; temporary timing differences for income received may occur at the reporting date and is the reason for negative balances on some funds.

These are reported as follows:

- **ACRE/Defra** - To manage the Defra funding received in partnership with ACRE.
- **Devon Community Housing Hub** - To support communities in establishing a need for affordable housing.
- **Devon County Council - Devon Remembers** - To support the restoration, renovation and maintenance of World War 1 War Memorials.
- **Empowering Enterprise** - To focus on identifying opportunities for young people furthest from the labour market to access work experience or volunteering opportunities.
- **Experience Works** - a programme of employability support and bespoke mentoring that helps 15-24 year olds to get into work, training or education.
- **Devon Community Resilience Forum** - To encourage the production of emergency plans at a community level.
- **Devon Food Rescue** - To enable communities across Devon to rescue and redistribute surplus food from across the supply chain.
- **Big Energy Savings Network** - Raising awareness about fuel poverty.
- **WPD Energy Affordability scheme** - To raise awareness of fuel poverty and implement measures to promote energy affordability in partnership with Western Power.
- **Constructing Futures Devon** - To provide onsite construction skills to learners and apprentices from South Devon College by acquiring new build properties or refurbishment projects.
- **New Start Devon/YTKO** - To give business advice and support to new and growing businesses over 3 years.
- **Wild About Devon** - A community wildlife grant scheme in partnership with the Devon Environment Foundation and Devon County Council.
- **NHS Virtual Wards Pilot** - supporting patients receiving clinical treatment in their homes.
- **NHS VCSE Assembly Fund** - To increase engagement with the NHS and Social Care to improve health and care, public health and reduce health inequalities.
- **NHS Core 20 + Connector fund** - To reduce rural health inequalities through social prescribing.
- **Growing Communities grant fund** - To provide grants for not-for-profit rural community groups and organisations, in partnership with DCC.
- **Contain Outbreak Management Fund (COMF)** - Phase II funding to provide support for communities emerging from the Covid pandemic.
- **SSE Community Renewal Fund** - To provide funding support for Social Enterprise organisations.
- **Innovation for Youth and Community Project (IYC)** - To provide funding support for rural young peoples groups (part of the Community Renewal Funding).

iii) Designated funds - are unrestricted funds for specific purposes and are explained in more detail below. The trustees have decided that setting aside funds in this way is an effective financial discipline which helps the charity make the best use of its resources.

These are reported as follows:

- **Catalyst Consultancy** - This fund is used to manage small consultancy contracts (typically below £10K). Any surpluses generated are ordinarily transferred to the Unrestricted Funds.

- **Strategic Development Fund** - This fund covers the strategic development of the organisation, including:
 - match funding against bids for new work
 - developing new areas of work
 - developing the strategic capacity of the organisation
- **General Reserve** - To cover the running costs and potential wind-up costs of the charity. The level for this fund was initially set at £190,000, based on the following:
 - The redundancy costs of staff and other related costs in the event of Community Council of Devon having to cease its activities;
 - Cash flow requirements of project working under Government, Local Government and European Union programmes;
 - Shortfalls resulting from the uncertainty over the continuity of core funding with annual funding agreements;
 - The cost of staff replacements in the event of long term sickness;
 - Forward commitments requiring prepayments e.g. rent and ACRE subscription;
 - Provision for payment of non-cancellable operating leases for equipment (note 21);
 - Bad debts contingency;
 - Contingency against claims for damages and compensation.
- **Devon Community Learning Academy** - A fund set up to manage the delivery of training and learning courses.
- **Love Devon** - This fund was established to manage fund raising of the charity.
- **Premises Fund** - This fund was set up to manage the costs of re-locating offices and to provide for potential dilapidation costs
- **Systems Development Fund** - This fund was set up to cover a project for future IT systems development.
- **Healthwatch Devon** - A fund set up to manage the legacy grant from Healthwatch Devon, to be used for future health related projects.
- **Listening Ear Pilot** - A fund to manage delivery of a new pilot scheme to provide listening support for owners of very small businesses, funded by Devon County Council.
- **Devon Resilience Innovation Project** - A fund set up to manage the funding of DCC's Resilience Innovation project.
- **Connecting You** - This fund was set up to manage the funding of DCC's Connecting You project.
- **NHS Covid Vaccine Outreach** - This fund was set up to manage the funding for Vaccine outreach support in Mid and North Devon.
- **Village Halls Audits support** - This fund was set up with funds received from NHS One Devon to support our continued programme of Village Halls audits.

e) Income

All incoming resources are included in the statement of financial activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies apply to categories of income:

- Grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance. Where income is received in advance of performance its recognition is deferred and included in creditors. Where entitlement occurs before income is received the income is accrued

f) Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of resources.

COMMUNITY COUNCIL OF DEVON
NOTES TO THE GROUP FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

- Grants are charged to the statement of financial activities when a constructive obligation exists, notwithstanding that, they may be paid in future accounting periods.
 - Charitable activities expenditure enables Community Council of Devon to meet its charitable aims and objectives.
 - Governance costs are the costs associated with the governance arrangements of the charity which relate to the general running of the charity as opposed to those costs associated with fundraising or charitable activity.
 - Support costs, relating to a single activity are allocated directly to that activity. Where support costs relate to several activities they have been apportioned as set out in note 9a
- g) Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost over their expected useful economic lives as follows:
- ICT Development and equipment - 50% per annum on cost.
 - Furniture & equipment - 20% reducing balance.
 - Tangible fixed assets costing less than £500 are not capitalised.
- h) Financial instruments
The Community Council of Devon only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value except for bank loans which are subsequently measured at amortised cost using the effective interest method.
- Financial assets, includes trade receivables, cash and bank balances and investments are recognised at transaction value.
 - Financial liabilities, includes trade payables and recognised at transaction value. Trade payables are obligations to pay for goods and services acquired from suppliers in the course of business activities.
- i) VAT
The Community Council registered for value added tax (VAT) from 1 October 2008. In these financial statements, where applicable, expenditure is shown inclusive of irrecoverable VAT.
- j) Cash and cash equivalents
Cash at bank includes interest bearing accounts held at call with banks. Cash equivalents include monies deposited in a 31-day Notice Savings account. The money deposited in this account has been done so, to secure necessary windup costs associated with the General Reserve Fund.
- k) Pension scheme
The Community Council of Devon operates a defined contribution scheme and contributions are charged to the SOFA as incurred. Contributions are collected and paid on behalf of employees to Royal London at the following rates:
- Employees - minimum of 3% of salary
 - Employers - 5% of salary
- l) Stock/WIP
Stock of buildings and work in progress are stated at the lower of the purchase price and net realisable value.

COMMUNITY COUNCIL OF DEVON
NOTES TO THE GROUP FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

2. INCOMING RESOURCES - DONATIONS AND LEGACIES

	Total Funds		Unrestricted Fund		Restricted Fund		Designated Fund	
	2023	2022	2023	2022	2023	2022	2023	2022
	£	£	£	£	£	£	£	£
Membership	11,276	11,976	11,276	11,976	0	0	0	0
Fundraising	173	3,328	0	0	0	0	173	3,328
	11,449	15,304	11,276	11,976	0	0	173	3,328

3. INCOMING RESOURCES - OTHER TRADING ACTIVITIES

	Total Funds		Unrestricted Fund		Restricted Fund		Designated Fund	
	2023	2022	2023	2022	2023	2022	2023	2022
	£	£	£	£	£	£	£	£
Fundraising	0	277	0	0	0	0	0	277
Devon Oil Collective	1,560	1,601	1,560	1,601	0	0	0	0
	1,560	1,878	1,560	1,601	0	0	0	277

4. INCOMING RESOURCES - INCOME FROM INVESTMENTS

	Total Funds		Unrestricted Fund		Restricted Fund		Designated Fund	
	2023	2022	2023	2022	2023	2022	2023	2022
	£	£	£	£	£	£	£	£
Bank and Loan Interest	5,235	818	5,235	818	0	0	0	0
	5,235	818	5,235	818	0	0	0	0

5. INCOMING RESOURCES - CHARITABLE ACTIVITIES

	Total Funds		Unrestricted Fund		Restricted Fund		Designated Fund	
	2023	2022	2023	2022	2023	2022	2023	2022
	£	£	£	£	£	£	£	£
1. Economy	358,438	312,328	54,385	46,427	264,100	178,924	39,953	86,977
2. Health and Wellbeing	349,743	353,054	0	0	120,773	189,356	228,970	163,698
3. Community Facilities	324,854	311,703	57,522	48,293	217,379	227,343	49,953	36,067
4. Services	153,326	229,182	54,222	50,284	57,594	139,555	41,510	39,343
5. Secure a stable organisation and Quality	750	963	750	963	0	0	0	0
6. Constructing Futures	337,034	4,000	337,034	4,000	0	0	0	0
	1,524,145	1,211,230	503,913	149,967	659,846	735,178	360,386	326,085

6. INCOMING RESOURCES - BY FUNDER

	Total Funds		Unrestricted Fund		Restricted Fund		Designated Fund	
	2023	2022	2023	2022	2023	2022	2023	2022
	£	£	£	£	£	£	£	£
Defra (RCAN agreement through ACRE)	53,145	54,145	0	0	53,145	53,145	0	1,000
Devon County Council	461,180	266,604	162,829	139,004	59,950	70,100	238,401	57,500
East Devon District Council	3,300	6,000	3,300	6,000	0	0	0	0
Big Energy Savings Network	5,619	4,928	0	0	5,619	4,928	0	0
Environment Agency	39,000	0	0	0	39,000	0	0	0
Devon Environment Foundation	3,000	6,500	0	0	3,000	6,500	0	0
Devon Voluntary Action	34,500	351,230	0	0	34,500	351,230	0	0
Western Power	3,700	8,000	0	0	3,700	8,000	0	0
School For Social Entrepreneurs	58,236	44,728	0	0	58,236	44,728	0	0
Petroc	136,615	113,892	0	0	136,615	83,882	0	0
Cornwall County Council	0	55,875	0	0	0	0	0	55,875
YTKO	30,383	0	0	0	30,383	30,010	0	0
Constructing Futures Devon	337,034	4,000	337,034	4,000	0	0	0	0
NHS	226,604	19,500	0	0	192,284	19,500	34,320	0
Other income relating to charitable activity	131,829	275,828	750	963	43,414	63,155	87,665	211,710
	1,524,145	1,211,230	503,913	149,967	659,846	735,178	360,386	326,085

COMMUNITY COUNCIL OF DEVON
NOTES TO THE GROUP FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Defra

Defra provide funding to all Rural Community Councils through a national contract with ACRE, the national body of Rural Community Councils, to provide local intelligence and undertake strategic influencing against eight themes: Digital Infrastructure; Digital Skills & Inclusion; Rural Life Opportunities; Social Infrastructure; Rural Transport; Net Zero & Affordable Energy; Housing and Planning and Business Support & Social Enterprise Development.

Devon County Council support for core work and projects

DCC has an annual service level agreement with DCT. This fund works on asset-based community development, community-led planning, social enterprise and social inclusion. In addition, DCC also funds specific projects undertaken.

Environment Agency

Providing funding for the Devon Community Resilience Forum to support local communities to activate their emergency plans.

East Devon District Council

Funding support for work with specific projects.

Big Energy Savings Network

To raise awareness of fuel poverty, through coaching events, for community leaders and vulnerable older consumers.

Devon Environment Foundation

To support grants for local groups to promote wildlife in the local community.

Devon Voluntary Action

Providing funding for the Contain Outbreak Management Fund.

Western Power

To raise awareness of fuel poverty and implement measures to promote energy affordability.

School For Social Entrepreneurs

Funding support for Social Enterprise organisations under the Community Renewal Fund

Petroc

Funding for Empowering Enterprise and Experience Works projects.

YTKO

Funding for New Start Devon, providing business start-up support and coaching.

NHS

Funding for several different projects, VCSE Assembly fund, Covid Vaccine Outreach, Core20+ Connector scheme, Village Halls audit support.

Constructing Futures Devon Limited

This is the trading subsidiary of CCD, and amounts shown are revenues earned by CFDL.

Other Income - Charitable Activities

Represents other income that is related to income from the charitable activities, where the funder hasn't specifically been asked to be listed.

7. OTHER INCOME

	Total Funds		Unrestricted Fund		Restricted Fund		Designated Fund	
	2023	2022	2023	2022	2023	2022	2023	2022
	£	£	£	£	£	£	£	£
Sundry Miscellaneous Income	0	(66)	0	(66)	0	0	0	0
	0	(66)	0	(66)	0	0	0	0

8. EXPENDITURE ON RAISING FUNDS

	Total Funds		Unrestricted Fund		Restricted Fund		Designated Fund	
	2023	2022	2023	2022	2023	2022	2023	2022
	£	£	£	£	£	£	£	£
Devon Senior Voice	0	(118)	0	0	0	0	0	(118)
	0	(118)	0	0	0	0	0	(118)

COMMUNITY COUNCIL OF DEVON
NOTES TO THE GROUP FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

9. EXPENDITURE ON CHARITABLE ACTIVITIES

	Total Funds		Unrestricted Fund		Restricted Fund		Designated Fund	
	2023	2022	2023	2022	2023	2022	2023	2022
	£	£	£	£	£	£	£	£
1. Economy	389,733	306,990	285,773	206,730	95,394	90,168	8,566	10,092
2. Health and Wellbeing	30,528	152,589	0	0	25,960	131,913	4,568	20,676
3. Community Facilities	361,829	221,422	302,258	215,034	50,970	1,888	8,601	4,500
4. Services	304,793	230,123	284,918	223,904	10,541	1,008	9,334	5,211
5. Secure a stable organisation and Quality	3,941	4,389	3,941	4,288	0	0	0	101
6. Constructing Futures	260,719	23,692	260,719	23,692	0	0	0	0
	1,351,543	939,205	1,137,609	673,648	182,865	224,977	31,069	40,580

9a. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Total Funds		Unrestricted Fund		Restricted Fund		Designated Fund	
	2023	2022	2023	2022	2023	2022	2023	2022
	£	£	£	£	£	£	£	£
Staff Costs	715,183	537,741	713,628	500,867	1,555	33,974	0	2,900
Travel Costs	17,660	5,483	5,383	2,010	9,299	3,246	2,978	227
Equipment Expenses/IT Costs	34,172	75,696	33,095	69,178	1,077	6,406	0	112
Promotion & Training	47,622	22,321	18,755	16,109	8,344	5,303	20,523	909
Premises	30,693	24,358	30,693	24,358	0	0	0	0
Office Expenses	24,795	25,027	16,330	17,067	7,647	7,902	818	58
Governance and Professional Fees	50,815	81,774	30,712	26,178	20,103	55,510	0	86
Depreciation	134	167	134	167	0	0	0	0
Subcontractor Costs	167,090	148,924	25,500	0	134,840	112,636	6,750	36,288
Project Delivery Costs re Constructing Futures	246,228	8,220	246,228	8,220	0	0	0	0
VAT on Overheads	17,151	9,494	17,151	9,494	0	0	0	0
	1,351,543	939,205	1,137,609	673,648	182,865	224,977	31,069	40,580

10. EXPENDITURE ON CHARITABLE ACTIVITIES - GRANTS

	Total Funds		Unrestricted Fund		Restricted Fund		Designated Fund	
	2023	2022	2023	2022	2023	2022	2023	2022
	£	£	£	£	£	£	£	£
1. Economy	0	0	0	0	0	0	0	0
2. Health and Wellbeing	117,382	52,618	0	5,000	117,382	47,618	0	0
3. Community Facilities	66,890	5,807	0	0	66,890	5,807	0	0
4. Services	0	0	0	0	0	0	0	0
5. Secure a stable organisation and Quality	0	3,959	0	0	0	0	0	3,959
	184,272	62,384	0	5,000	184,272	53,425	0	3,959

All grants were paid to organisations and none to individuals.

COMMUNITY COUNCIL OF DEVON
NOTES TO THE GROUP FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

10a. GRANTS AWARDED

Total Grants in the year of £184,272 were made to:

Devon Community Resilience Forum

Lewdown Grouped Parish Council	£1,098
Lynton & Lynmouth Town Council	£1,500
Acts Of Kindness	£100
Newton St Cyres Parish Council	£1,500
Bradninch Town Council	£785
Brixton Parish Council	£332
Dunsford Parish Council	£250
Lympstone Parish Council	£1,490
Uplyme Parish Council	£1,370
Ide Parish Council	£723
Bishops Clyst Parish Council	£356
Charstock Eco Group	£5,732
Bampton Flood Response Team	£673
Loxhore Parish Council	£176
Budleigh Salterton Town Council	£937

Wild About Devon Grant Fund

Sid Valley Biodiversity group	£119
Libraries Unlimited	£77
New Prosperity Devon	£81
Friends of St Peters	£100
Buckland Brewer Green Team	£100
St John Baptist Hawkchurch	£107
Friends of South Dartmoor Association	£134
Yealm Community Energy	£160
PCC Ilington	£208
Bebuckfastleigh	£300
Sirona Therapeutic	£222
Sparkwell PC	£449
Dara Learning Group	£499
Cockington Water Meadows Restoration	£195
North Bovey PC	£282
Wild About Lodiswell	£174
Sustainable Crediton	£142
Sweetpea	£120
Common Flora	£500
Honiton Community Action	£198
Kingsbridge Comm College	£91
Greener Ugborough	£193
Thrive Project	£150
Royal Devon University Healthcare Trust	£103
Chardstock Eco Group	£100
Ideford PC	£100
Earthjump CIC	£97

Contain Outbreak Management Fund (COMF)

Action To Prevent Suicide	£12,500
Age UK Exeter	£6,100
Rite To Freedom	£11,058
Project Food	£11,918
Churches Housing Action	£19,907
Home Start Exeter	£22,840
Resilient Lives	£13,250
Devon Link Up	£19,810

Growing Communities Grant Fund

Exmouth Stroke Survivors	£500
Sampford Courtenay Village Hall	£3,000
Strawpatch	£1,000
Teign Valley Larder	£3,000
Totnes with Bridgetown	£2,800
Lavington URC	£2,256
High Bickington	£3,000
PCC Sandford & Upton Hellions Parish	£3,000
Nurture In Nature	£3,000
Spreyton Village Shop	£3,000
Tavistock Community Garden	£1,000
Bungalow Youth Project	£3,000
All Together Okehampton	£2,364
Stowford Parish Hall	£2,814
Gittisham Parish Council	£2,142
Estuary League of Friends	£3,000
Crediton Rugby Club	£3,000
Totnes Bike Hub	£2,990

COMMUNITY COUNCIL OF DEVON
NOTES TO THE GROUP FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

11. TRANSFERS BETWEEN FUNDS

	Unrestricted Fund		Restricted Fund		Designated Fund	
	2023	2022	2023	2022	2023	2022
	£	£	£	£	£	£
Transfers between funds (shown in detail below)	631,439	509,029	(362,166)	(391,731)	(269,273)	(117,298)
From Restricted	2022	2021	2023	2022	2023	2022
	£	£	£	£	£	£
To Unrestricted						
Rural Housing Enabler	20,631	46,920	(20,631)	(46,920)	0	0
RHE Community Hub	0	703	0	(703)	0	0
Devon Community Resilience Forum	58,202	26,415	(58,202)	(26,415)	0	0
Big Energy Savings Network	6,189	3,500	(6,189)	(3,500)	0	0
Core20Plus Connector	17,304	0	(17,304)	0	0	0
ACRE/Defra	53,145	53,145	(53,145)	(53,145)	0	0
Empowering Enterprise	36,500	40,000	(36,500)	(40,000)	0	0
Experience Works	28,000	36,000	(28,000)	(36,000)	0	0
Maternity Voices	1,680	6,111	(1,680)	(6,111)	0	0
Highlights (Building Connections)	0	925	0	(925)	0	0
Growing Communities Grant Fund	9,950	0	(9,950)	0	0	0
YTKO	28,800	27,900	(28,800)	(27,900)	0	0
Flood & Coastal Resilience Innovation	0	20,100	0	(20,100)	0	0
WPD Energy Affordability	4,573	6,400	(4,573)	(6,400)	0	0
COMF Community Grant Fund	0	75,461	0	(75,461)	0	0
COMF Phase 2	17,753	0	(17,753)	0	0	0
Community Renewal Fund - SSE	36,339	33,616	(36,339)	(33,616)	0	0
Petroc Innovation Youth Community	24,000	0	(24,000)	0	0	0
NHS VCSE Assembly	10,300	0	(10,300)	0	0	0
Wild About Devon	2,500	0	(2,500)	0	0	0
Devon Food Rescue Scheme	6,300	1,400	(6,300)	(1,400)	0	0
NHS Digital Inequality Research	0	13,135	0	(13,135)	0	0
	362,166	391,731	(362,166)	(391,731)	0	0
(From)/To Designated	2023	2022	2023	2021	2023	2022
	£	£	£	£	£	£
To/(From) Unrestricted						
Catalyst Consultancy Services	60,487	38,852	0	0	(60,487)	(38,852)
Love Devon Fundraising	0	1,759	0	0	0	(1,759)
Connecting You	91,333	0	0	0	(91,333)	0
Devon Resilience Innovation Project	28,675	0	0	0	(28,675)	0
Devon Community Learning Academy	1,000	2,000	0	0	(1,000)	(2,000)
General Reserve	0	0	0	0	0	0
Strategic Development Fund	0	(46,808)	0	0	0	46,808
Systems Development Fund	(42,041)	0	0	0	42,041	0
Premises Fund	(30,000)	0	0	0	30,000	0
Devon Senior Voice	0	785	0	0	0	(785)
Wellbeing Works	98,500	0	0	0	(98,500)	0
Healthwatch Devon	42,367	0	0	0	(42,367)	0
NHS Covid Vaccine Outreach	18,987	0	0	0	(18,987)	0
Sovereign Housing Community Development	(35)	33,410	0	0	35	(33,410)
Pathfinder Flood Prevention	0	55,866	0	0	0	(55,866)
Take The Leap	0	11,900	0	0	0	(11,900)
VCSE Task & Finish	0	19,534	0	0	0	(19,534)
	269,273	117,298	0	0	(269,273)	(117,298)
	631,439	509,029	(362,166)	(391,731)	(269,273)	(117,298)

COMMUNITY COUNCIL OF DEVON
NOTES TO THE GROUP FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

During the year £362,166 of income for restricted funds was transferred to the unrestricted fund for contributions from restricted fund projects for project management expenses and programme administration costs, including premises and ICT expenses. This direct charitable expenditure forms part of the restricted funds and is discharged through core activities, (2022 £391,731).

12. AUDITOR'S REMUNERATION

	2023	2022
In respect of	£	£
Audit Services (including VAT) - parent charity	7,200	6,480
Auditors - Other services	900	900
Audit Services (including VAT) - subsidiary	4,680	5,050

All accountancy is undertaken by Community Council of Devon staff.

13. DIRECTORS' REMUNERATION AND EXPENSES

During the year director/trustees received a combined total of £1,529 (2022: £267) in respect of reimbursed expenses.

In addition, an ex-gratia payment of £500 was made to Vic Ebdon to recognise his contribution to the work of Constructing Futures Devon Limited.

No other remuneration was paid to the directors/trustees during the year.

14. MOVEMENT IN FUNDS FOR THE YEAR

This is stated after charging:	2023	2022
	£	£
Depreciation	134	167
Operating Lease Payments	26,738	24,981

COMMUNITY COUNCIL OF DEVON
NOTES TO THE GROUP FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

15. EMPLOYEES

	2023	2022
	£	£
Gross Salaries	630,443	452,344
National Insurance Costs	47,472	31,376
Pension Costs	28,695	19,789
	<hr/>	<hr/>
Total Staff Costs	706,610	503,509

No employee's earnings were more than £60,000 per annum.

Our Key Management Personnel contains the Chief Executive, Director of Resources (post ceased in June 2022) and Deputy Chief Executive (appointed from September 2022).

The total of employee benefits made to this group during the year was £115,720 (2022 £88,441)

Average number of full time equivalents employed by the charity during the year was:-

	2023	2022
Charitable Activities	21.3	16.7

	2023	2022
Average number of staff employed by the charity during the year	28	22

Pension Scheme

The Community Council of Devon has completed its Auto Enrolment obligations. As part of that process the Board of the Community Council of Devon, agreed that the employer contribution would be 5% and staff would be asked to contribute a minimum of 3% of gross salary.

At 31st March 2023 there was £nil of outstanding contributions (2022 £4,408).

16. FIXED ASSETS and INVESTMENTS

Fixed Assets

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
<u>Cost of Equipment</u>				
Brought Forward at 1 April 2022	48,313	48,313	48,313	48,313
Additions	0	0	0	0
Disposals	0	0	0	0
At 31 March 2023	48,313	48,313	48,313	48,313
<u>Depreciation</u>				
Brought forward at 1 April 2022	47,642	47,475	47,642	47,475
Depreciation - charge for the year	134	167	134	167
Disposals	0	0	0	0
At 31 March 2023	47,776	47,642	47,776	47,642
Net book value at 31 March 2023	537	671	537	671

Investments

	2023	2022
	£	£
Investments in subsidiaries	100	100
<u>Subsidiaries</u>	£	£
<u>Cost or valuation</u>		
At 31 March 2023	100	100
<u>Amounts written off</u>		
At 31 March 2023	0	0
<u>Carrying amount</u>		
At 31 March 2023	100	100

Details of undertakings

Undertaking	Country of incorporation	Holding	Proportion of voting rights and	
			2023	2022
Subsidiary undertakings				
Constructing Futures Devon Limited, Units 73 & 74 Basepoint Business Centre, Yeoford Way, Exeter, EX2 8LB	England	100%	100	100

The principal activity of Constructing Futures Devon Limited is that of providing onsite construction skills to learners and apprentices, by acquiring new build properties or refurbishment projects.

COMMUNITY COUNCIL OF DEVON
NOTES TO THE GROUP FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

17. STOCK

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Stock - properties under refurbishment	311,000	534,598	0	0
	311,000	534,598	0	0

18. DEBTORS

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Trade debtors	45,840	206,269	45,840	206,269
Amounts owed by subsidiary undertakings	0	0	15,840	224,400
Other debtors and prepayments	56,295	96,481	54,677	94,315
	102,135	302,750	116,357	524,984

19. CASH AT BANK

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
31 Day Notice account - Cambridge & Counties	393,500	90,359	393,500	90,359
Other Bank balances	489,267	388,773	445,207	388,741
	882,767	479,132	838,707	479,100

20. CREDITORS

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Trade creditors	17,457	23,642	17,604	20,736
Accruals	35,555	50,713	28,082	36,456
Loans and borrowings	150,000	150,000	0	0
Other creditors	20,638	21,402	20,638	21,402
Value Added Tax	12,851	18,030	12,851	18,030
	236,501	263,787	79,175	96,624

All amounts are due within one year.

For detail of Loans and borrowings see note 24

COMMUNITY COUNCIL OF DEVON
NOTES TO THE GROUP FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

21. ANALYSIS OF GROUP NET ASSETS BETWEEN FUNDS

	2023				2022			
	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total £	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total £
Fixed assets	0	0	537	537	0	0	671	671
Current assets	231,896	480,281	583,724	1,295,902	234,346	558,761	523,373	1,316,480
Current liabilities	(215,572)	(20,929)	0	(236,501)	(233,836)	(29,951)	0	(263,787)
Total net assets	16,324	459,352	584,261	1,059,938	510	528,810	524,044	1,053,364

22. OPERATING LEASE COMMITMENT

At 31 March 2023 annual commitments under non-cancellable leases were as follows:

	Group		Charity	
	2023 £	2022 £	2023 £	2022 £
Land and Buildings				
Buildings Lease:				
< One year	2,384	2,043	2,384	2,043
Two to five years	0	0	0	0
	2,384	2,043	2,384	2,043
Other Operating Leases				
Photocopier:				
< One year	234	1,614	234	1,614
Two to five years	1,250	1,563	1,250	1,563
	1,484	3,177	1,484	3,177
Total	3,868	5,220	3,868	5,220

At 31 March 2023 capital commitments were £nil (2022: £nil).

23. DEVON LAND BANK TRUST

DCT established the Devon Land Bank Trust (DLBT) in 1989. It was formed through a 'declaration of trust' by the chair & vice presidents of DCT and remained part of DCT with its own trustees. In 2013/2014 DCT became the sole Corporate Trustee for DLBT. DCT Board of Trustees conducts an annual review of DLBT assets and liabilities.

DLBT sought and agreed options on sites for the development of affordable housing. Eight of these options led to developments by several Housing Associations, opening between 1996 and 2002. DLBT agreed to 999-year leases on the land with Housing Associations. DLBT holds the freehold on all bar one of these sites.

DLBT has no funds, income, or expenditure of its own. The final money held by DLBT was spent during 2011/2012 to support the Devon Rural Housing Enabler programme.

24. RELATED PARTY TRANSACTIONS

DCT did not undertake any related party transactions, other than with their subsidiary during the reporting period.

The Charity paid an ex-gratia amount of £500 to Vic Ebdon a trustee, in recognition of his contribution to the Company's subsidiary.

Other than the above, none of our trustees receive remuneration or other benefit from their work with the charity, other than allowable out-of-pocket expenses.

There is a loan of £150,000, advanced to the company's subsidiary by a third party, for whom one of the directors holds power of attorney. The loan is repayable in February 2024, with interest accruing at 4.2% per annum.

25. NET INCOME FROM TRADING ACTIVITIES OF SUBSIDIARY

The charity owns 100% of the issued ordinary share capital of the following subsidiary company, and is incorporated in the UK:

- Constructing Futures Devon Limited, company registration number 11169867, and their registered address is Units 73 & 74 Basepoint Business Centre, Yeoford Way, Exeter, EX2 8LB.

A summary of the companies' trading results is shown below. Audited accounts are filed with the Registrar of Companies in respect of the company.

	2023 £	2022 £
Turnover	356,987	51,886
Cost of Sales	(261,961)	(52,497)
Gross Profit/ (Loss)	95,026	(611)
Administration Expenses	(27,333)	(28,315)
Other Operating Income	0	0
Corporation Tax	0	0
Net Profit/ (Loss) for the year	67,693	(28,926)
Interest Payable and similar charges	(9,462)	(9,666)
Net Profit/ (Loss) for the year	58,231	(38,592)

The aggregate of the Assets and Liabilities was:

Assets	356,824	536,796
Liabilities	(431,353)	(669,556)
Shareholder' funds	(74,529)	(132,760)

RESTRICTED FUNDS
FOR THE YEAR ENDED 31 MARCH 2023

	Total Funds	Total Funds	Constructing Futures Devon		Total Funds	Total Funds	Devon Community Housing Hub		RHE Community Hub		Devon Remembers	
	Group				Charity							
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
	£	£	£	£	£	£	£	£	£	£	£	£
INCOME AND EXPENDITURE												
Incoming Resources												
Income from Donations and Legacies	0	0	0	0	0	0	0	0	0	0	0	0
Income from Investments	0	0	0	0	0	0	0	0	0	0	0	0
Other Trading Activities	0	0	0	0	0	0	0	0	0	0	0	0
Income from Charitable Activities	659,846	735,178	0	0	659,846	735,178	43,414	62,255	0	0	0	0
Other Income	0	0	0	0	0	0	0	0	0	0	0	0
Total Incoming Resources	659,846	735,178	0	0	659,846	735,178	43,414	62,255	0	0	0	0
Resources Expended												
Expenditure on Charitable Activities	182,865	224,977	19,953	47,886	162,912	177,091	28,111	27,820	0	11,225	0	0
Expenditure on Charitable Activities - Grants	184,272	53,425	0	0	184,272	53,425	0	0	0	0	0	0
Other Expenditure	0	0	0	0	0	0	0	0	0	0	0	0
Total Resources Expended	367,137	278,402	19,953	47,886	347,184	230,516	28,111	27,820	0	11,225	0	0
NET INCOME/(EXPENDITURE)	292,709	456,776	(19,953)	(47,886)	312,662	504,662	15,303	34,435	0	(11,225)	0	0
Gross transfers between funds	(362,166)	(391,731)	0	0	(362,166)	(391,731)	(20,631)	(46,920)	0	(703)	0	0
NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR AND NET MOVEMENT IN FUNDS	(69,457)	65,045	(19,953)	(47,886)	(49,504)	112,931	(5,328)	(12,485)	0	(11,928)	0	0
Grant payment to subsidiary					0	0						
Balances brought forward at 1 April 2022	528,810	463,765	277,892	325,778	250,918	137,987	42,632	55,117	0	11,928	15,250	15,250
BALANCES CARRIED FORWARD AT 31 MARCH 2023	459,353	528,810	257,939	277,892	201,414	250,918	37,304	42,632	0	0	15,250	15,250

**RESTRICTED FUNDS
FOR THE YEAR ENDED 31 MARCH 2023**

	Empowering Enterprise		Experience Works		Devon Community Resilience Board		Big Energy Savings Network		Core20Plus Connector		Maternity Voices	
	2023 £	2022 £	2023 £	2022 £	2023 £	2022 £	2023 £	2022 £	2023 £	2022 £	2023 £	2022 £
INCOME AND EXPENDITURE												
Incoming Resources												
Income from Donations and Legacies	0	0	0	0	0	0	0	0	0	0	0	0
Income from Investments	0	0	0	0	0	0	0	0	0	0	0	0
Other Trading Activities	0	0	0	0	0	0	0	0	0	0	0	0
Income from Charitable Activities	65,000	44,902	46,620	38,980	39,000	43,000	5,619	4,928	93,593	0	2,091	0
Other Income	0	0	0	0	0	0	0	0	0	0	0	0
Total Incoming Resources	65,000	44,902	46,620	38,980	39,000	43,000	5,619	4,928	93,593	0	2,091	0
Resources Expended												
Expenditure on Charitable Activities	8,127	2,618	731	586	1,449	440	369	489	74,489	0	750	15,249
Expenditure on Charitable Activities - Grants	0	0	0	0	17,023	5,807	0	0	0	0	0	0
Other Expenditure	0	0	0	0	0	0	0	0	0	0	0	0
Total Resources Expended	8,127	2,618	731	586	18,472	6,247	369	489	74,489	0	750	15,249
NET INCOME/(EXPENDITURE)	56,873	42,284	45,889	38,394	20,528	36,753	5,250	4,439	19,104	0	1,341	(15,249)
Gross transfers between funds	(36,500)	(40,000)	(28,000)	(36,000)	(58,202)	(26,415)	(6,189)	(3,500)	(17,304)	0	(1,680)	(6,111)
NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR AND NET MOVEMENT IN FUNDS	20,373	2,284	17,889	2,394	(37,674)	10,338	(939)	939	1,800	0	(339)	(21,360)
Grant payment to subsidiary												
Balances brought forward at 1 April 2022	3,721	1,437	2,394	0	42,655	32,317	939	0	0	0	339	21,699
BALANCES CARRIED FORWARD AT 31 MARCH 2023	24,094	3,721	20,283	2,394	4,981	42,655	0	939	1,800	0	0	339

RESTRICTED FUNDS
FOR THE YEAR ENDED 31 MARCH 2023

	Highlights (Building Connections)		Growing Communities Grant Fund		YTKO		Flood & Coastal Resilience Innovation		WPD Energy Affordability		COMF Community Grant Fund	
	2023 £	2022 £	2023 £	2022 £	2023 £	2022 £	2023 £	2022 £	2023 £	2022 £	2023 £	2022 £
INCOME AND EXPENDITURE												
Incoming Resources												
Income from Donations and Legacies	0	0	0	0	0	0	0	0	0	0	0	0
Income from Investments	0	0	0	0	0	0	0	0	0	0	0	0
Other Trading Activities	0	0	0	0	0	0	0	0	0	0	0	0
Income from Charitable Activities	0	900	59,950	0	30,383	30,010	0	20,100	3,700	8,000	0	351,230
Other Income	0	0	0	0	0	0	0	0	0	0	0	0
Total Incoming Resources	0	900	59,950	0	30,383	30,010	0	20,100	3,700	8,000	0	351,230
Resources Expended												
Expenditure on Charitable Activities	0	(25)	0	0	1,227	443	0	0	208	519	1,500	109,269
Expenditure on Charitable Activities - Grants	0	0	44,867	0	0	0	0	0	0	0	117,382	47,618
Other Expenditure	0	0	0	0	0	0	0	0	0	0	0	0
Total Resources Expended	0	(25)	44,867	0	1,227	443	0	0	208	519	118,882	156,887
NET INCOME/(EXPENDITURE)	0	925	15,083	0	29,156	29,567	0	20,100	3,492	7,481	(118,882)	194,343
Gross transfers between funds	0	(925)	(9,950)	0	(28,800)	(27,900)	0	(20,100)	(4,573)	(6,400)	0	(75,461)
NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR AND NET MOVEMENT IN FUNDS	0	0	5,133	0	356	1,667	0	0	(1,081)	1,081	(118,882)	118,882
Grant payment to subsidiary												
Balances brought forward at 1 April 2022	0	0	0	0	1,906	239	0	0	1,081	0	118,882	0
BALANCES CARRIED FORWARD AT 31 MARCH 2023	0	0	5,133	0	2,262	1,906	0	0	0	1,081	0	118,882

RESTRICTED FUNDS
FOR THE YEAR ENDED 31 MARCH 2023

	COMF Phase 2		Community Renewal Fund - SSE		Petroc Innovation Youth & Community		Wild About Devon (DEF)		Devon Food Rescue Scheme		NHS VCSE Assembly	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
£	£	£	£	£	£	£	£	£	£	£	£	£
INCOME AND EXPENDITURE												
Incoming Resources												
Income from Donations and Legacies	0	0	0	0	0	0	0	0	0	0	0	0
Income from Investments	0	0	0	0	0	0	0	0	0	0	0	0
Other Trading Activities	0	0	0	0	0	0	0	0	0	0	0	0
Income from Charitable Activities	34,500	0	58,236	44,728	24,995	0	3,000	6,500	0	7,000	50,000	0
Other Income	0	0	0	0	0	0	0	0	0	0	0	0
Total Incoming Resources	34,500	0	58,236	44,728	24,995	0	3,000	6,500	0	7,000	50,000	0
Resources Expended												
Expenditure on Charitable Activities	16,747	0	4,537	2,060	54	33	0	0	17	0	13,470	0
Expenditure on Charitable Activities - Grants	0	0	0	0	0	0	5,000	0	0	0	0	0
Other Expenditure	0	0	0	0	0	0	0	0	0	0	0	0
Total Resources Expended	16,747	0	4,537	2,060	54	33	5,000	0	17	0	13,470	0
NET INCOME/(EXPENDITURE)	17,753	0	53,699	42,668	24,941	(33)	(2,000)	6,500	(17)	7,000	36,530	0
Gross transfers between funds	(17,753)	0	(36,339)	(33,616)	(24,000)	0	(2,500)	0	(6,300)	(1,400)	(10,300)	0
NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR AND NET MOVEMENT IN FUNDS	0	0	17,360	9,052	941	(33)	(4,500)	6,500	(6,317)	5,600	26,230	0
Grant payment to subsidiary												
Balances brought forward at 1 April 2022	0	0	9,052	0	(33)	0	6,500	0	5,600	0	0	0
BALANCES CARRIED FORWARD AT 31 MARCH 2023	0	0	26,412	9,052	908	(33)	2,000	6,500	(717)	5,600	26,230	0

RESTRICTED FUNDS
FOR THE YEAR ENDED 31 MARCH 2023

	NHS Virtual Wards		NHS Digital Inequality Research		ACRE/Defra	
	2023	2022	2023	2022	2023	2022
£	£	£	£	£	£	£
INCOME AND EXPENDITURE						
Incoming Resources						
Income from Donations and Legacies	0	0	0	0	0	0
Income from Investments	0	0	0	0	0	0
Other Trading Activities	0	0	0	0	0	0
Income from Charitable Activities	46,600	0	0	19,500	53,145	53,145
Other Income	0	0	0	0	0	0
Total Incoming Resources	46,600	0	0	19,500	53,145	53,145
Resources Expended						
Expenditure on Charitable Activities	11,126	0	0	6,365	0	0
Expenditure on Charitable Activities - Grants	0	0	0	0	0	0
Other Expenditure	0	0	0	0	0	0
Total Resources Expended	11,126	0	0	6,365	0	0
NET INCOME/(EXPENDITURE)	35,474	0	0	13,135	53,145	53,145
Gross transfers between funds	0	0	0	(13,135)	(53,145)	(53,145)
NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR AND NET MOVEMENT IN FUNDS	35,474	0	0	0	0	0
Grant payment to subsidiary						
Balances brought forward at 1 April 2022	0	0	0	0	0	0
BALANCES CARRIED FORWARD AT 31 MARCH 2023	35,474	0	0	0	0	0

DESIGNATED FUNDS
FOR THE YEAR ENDED 31 MARCH 2023

	Total Funds	Total Funds	Catalyst Consultancy Services		Strategic Development Fund		Premises Fund		Systems Development Fund		Devon Community Learning Academy	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
	£	£	£	£	£	£	£	£	£	£	£	£
INCOME AND EXPENDITURE												
Incoming Resources												
Core Funding	0	0	0	0	0	0	0	0	0	0	0	0
Membership	0	0	0	0	0	0	0	0	0	0	0	0
Donations and Legacies	173	3,328	0	0	0	0	0	0	0	0	0	0
Income from Investments	0	0	0	0	0	0	0	0	0	0	0	0
Other Trading Activities	0	277	0	0	0	0	0	0	0	0	0	0
Income from Charitable Activities	360,386	326,085	91,109	52,326	0	0	0	0	0	0	1,556	3,276
Other Income	0	0	0	0	0	0	0	0	0	0	0	0
Total Incoming Resources	360,559	329,690	91,109	52,326	0	0	0	0	0	0	1,556	3,276
Resources Expended												
Expenditure on Charitable Activities	31,069	40,580	25,622	13,474	0	0	0	0	0	0	768	720
Expenditure on Charitable Activities - Grants	0	3,959	0	0	0	0	0	0	0	0	0	0
Expenditure on Raising Funds	0	(118)	0	0	0	0	0	0	0	0	0	0
Other Expenditure	0	0	0	0	0	0	0	0	0	0	0	0
Total Resources Expended	31,069	44,421	25,622	13,474	0	0	0	0	0	0	768	720
NET INCOME/(EXPENDITURE)	329,490	285,269	65,487	38,852	0	0	0	0	0	0	788	2,556
Gross transfers between funds	(269,273)	(117,298)	(60,487)	(38,852)	0	46,808	30,000	0	42,041	0	(1,000)	(2,000)
NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR AND NET MOVEMENT IN FUNDS	60,217	167,971	5,000	0	0	46,808	30,000	0	42,041	0	(212)	556
Balances brought forward at 1 April 2022	524,044	356,073	1	1	150,000	103,192	0	0	50,000	50,000	556	0
BALANCES CARRIED FORWARD AT 31 MARCH 2023	584,261	524,044	5,001	1	150,000	150,000	30,000	0	92,041	50,000	344	556

DESIGNATED FUNDS

FOR THE YEAR ENDED 31 MARCH 2023

	General Reserve		Love Devon		Devon Senior Voice		Connecting You		Devon Resilience Innovation Project		Sovereign Housing Community Dev	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
	£	£	£	£	£	£	£	£	£	£	£	£
INCOME AND EXPENDITURE												
Incoming Resources												
Core Funding	0	0	0	0	0	0	0	0	0	0	0	0
Membership	0	0	0	0	0	0	0	0	0	0	0	0
Donations and Legacies	0	0	173	3,328	0	0	0	0	0	0	0	0
Income from Investments	0	0	0	0	0	0	0	0	0	0	0	0
Other Trading Activities	0	0	0	0	0	277	0	0	0	0	0	0
Income from Charitable Activities	0	0	0	0	0	0	110,200	0	28,751	0	0	33,410
Other Income	0	0	0	0	0	0	0	0	0	0	0	0
Total Incoming Resources	0	0	173	3,328	0	277	110,200	0	28,751	0	0	33,410
Resources Expended												
Expenditure on Charitable Activities	0	0	0	0	0	101	2,175	0	76	0	35	0
Expenditure on Charitable Activities - Grants	0	0	0	0	0	3,959	0	0	0	0	0	0
Expenditure on Raising Funds	0	0	0	0	0	(118)	0	0	0	0	0	0
Other Expenditure	0	0	0	0	0	0	0	0	0	0	0	0
Total Resources Expended	0	0	0	0	0	3,942	2,175	0	76	0	35	0
NET INCOME/(EXPENDITURE)	0	0	173	3,328	0	(3,665)	108,025	0	28,675	0	(35)	33,410
Gross transfers between funds	0	0	0	(1,759)	0	(785)	(91,333)	0	(28,675)	0	35	(33,410)
NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR AND NET MOVEMENT IN FUNDS	0	0	173	1,569	0	(4,450)	16,692	0	0	0	0	0
Balances brought forward at 1 April 2022	200,000	200,000	0	(1,569)	0	4,450	0	0	0	0	0	0
BALANCES CARRIED FORWARD AT 31 MARCH 2023	200,000	200,000	173	0	0	0	16,692	0	0	0	0	0

DESIGNATED FUNDS
FOR THE YEAR ENDED 31 MARCH 2023

	Pathfinder Flood Prevention		Wellbeing Works (Listening Ear Pilot)		Take The Leap		NHS Covid Vaccine Outreach		NHS Village Halls Fund		Healthwatch Devon		VCSE Task & Finish	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
INCOME AND EXPENDITURE														
Incoming Resources														
Core Funding	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Membership	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Donations and Legacies	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Income from Investments	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Trading Activities	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Income from Charitable Activities	0	55,875	99,450	0	0	17,500	19,320	0	10,000	0	0	123,698	0	40,000
Other Income	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Incoming Resources	0	55,875	99,450	0	0	17,500	19,320	0	10,000	0	0	123,698	0	40,000
Resources Expended														
Expenditure on Charitable Activities	0	9	560	167	0	5,600	333	0	0	0	1,500	43	0	20,466
Expenditure on Charitable Activities - Grants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditure on Raising Funds	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Expenditure	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Resources Expended	0	9	560	167	0	5,600	333	0	0	0	1,500	43	0	20,466
NET INCOME/(EXPENDITURE)	0	55,866	98,890	(167)	0	11,900	18,987	0	10,000	0	(1,500)	123,655	0	19,534
Gross transfers between funds	0	(55,866)	(98,500)	0	0	(11,900)	(18,987)	0	0	0	(42,367)	0	0	(19,534)
NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR AND NET MOVEMENT IN FUNDS	0	0	390	(167)	0	0	0	0	10,000	0	(43,867)	123,655	0	0
Balances brought forward at 1 April 2022	0	0	(167)	0	0	0	0	0	0	0	123,655	0	0	0
BALANCES CARRIED FORWARD AT 31 MARCH 2023	0	0	223	(167)	0	0	0	0	10,000	0	79,788	123,655	0	0