

COMMUNITY COUNCIL OF DEVON
OPERATING AS
DEVON COMMUNITIES TOGETHER
TRUSTEES' REPORT AND GROUP FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2025

Charity Registration Number: 1074047

Company Registration Number: 03694095 (England and Wales)



www.devoncommunities.org.uk



The social value of our work has been measured at **£2.02m**

www.devoncommunities.org.uk

Connecting Communities • Creating Change

251 instances of support/advice for Village Halls

Launched first-ever Village Halls Community Asset Map with **340** Village Halls

£99,300 grants administered to communities



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



146 social purpose organisations supported in East Devon

787 Devon community, voluntary and other organisations supported

841 people contributed to Neighbourhood Plans

7,927 households had the opportunity to contribute to surveys about local housing need

Amplified the voices of rural communities at different meetings, groups, events and partnerships **54**

Reached **4,327** people in rural and coastal communities with cancer screening information

Reducing inequalities, rural proofing and improving health and wellbeing

22 interviews in rural and coastal communities to uncover barriers to accessing treatment to drug and alcohol services



Rural proofed **13** Devon County Council Adult Social Care policies

£10,000 community wildlife grants awarded



Supported **71** communities with emergency planning

Encouraging community resilience and sustainability



Engaged with **42** people at **4** events

to raise awareness of regenerative farming and build connections with local landscapes

£8,598 awarded in community emergency grants

Supported impact evaluation of Axewoods Community Log Bank

15 interviews to understand the experiences of young people with learning disabilities and their families

288 community events, workshops and trainings

3,864 people shared their voices through **27** community surveys

Championing diversity and inclusion, listening to minority voices

9,000 people reached with campaign to raise awareness of using public transport if you have a disability



47 people, including people with disabilities, trained to support people to use public transport

Being flexible, learning, responding to evolving needs

1,518 attendees trained at **134** learning, development and networking events



Gave energy saving and bill management advice to **263** people and households

105 pieces of funding advice given to Village Halls and Community Buildings



Supporting local enterprises and rural economy

Supported Blackdown Support Group to develop a business plan for health and social care priorities

280 attendees at **43** training sessions on business and enterprise

Worked with South Molton Pannier Market on fundraising for a new roof

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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, Bournemouth, Christchurch & Poole, 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

Statement of Need	Living in Devon's rural and coastal communities can often mean that people are disadvantaged by poor or insufficient essential infrastructure, services and jobs.
Vision	Devon's rural, coastal and market towns and communities will be thriving, sustainable and inclusive places to live and work.
Statement of Purpose	DCT champions rural, coastal and market towns and communities in Devon, enables local action and improves support for people most in need.
Beneficiaries	People who live in rural, coastal and market towns and communities in Devon, particularly those who face the greatest needs and challenges as a result of where they live.

We will achieve our vision and purpose through our values of:

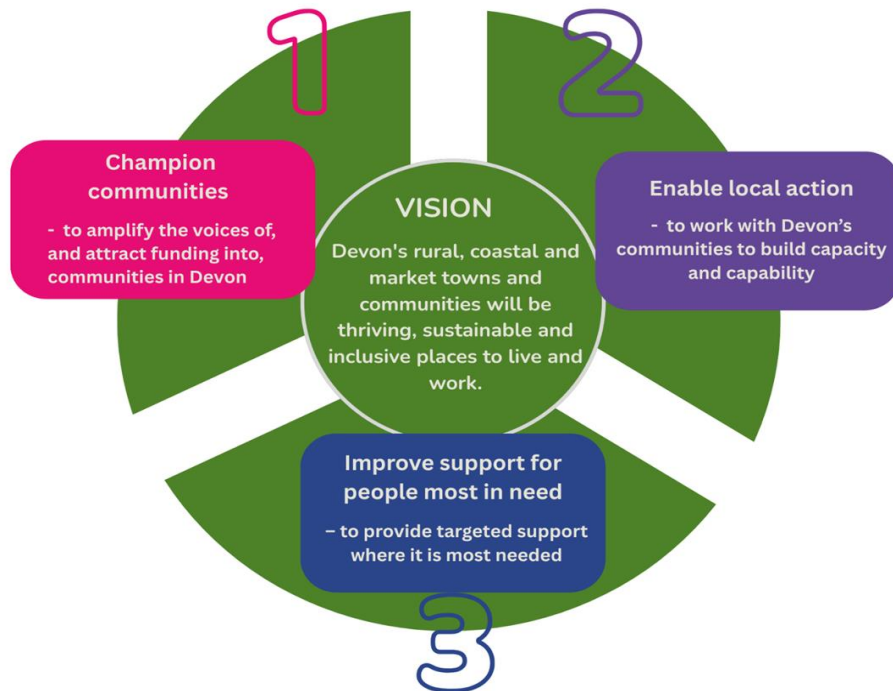
- integrity
- professionalism
- collaboration
- inclusion
- resourcefulness

Strategic Plan 2025 -2030

Devon Communities Together, as a charitable asset-based rural community development organisation, supports and enables community led initiatives in rural communities. We are the specialist rural service within the Torbay, Plymouth & Devon Voluntary Community and Social Enterprise (VCSE) sector, amplifying the voice of rural communities at strategic levels, championing grassroots issues, and collaborating to develop local solutions with communities; statutory; voluntary and private sector partners.

This year, DCT staff and Trustees have collaborated on refreshing our Strategic Plan to produce a new Strategic Plan for 2025 - 2030. The Plan provides a framework for our activities, informing our suite of governing documents - Business Development Plan; Workforce Development Strategy; Digital Strategy and Integrated Marketing and Communications Strategy.

We have developed three strategic aims between now and 2030, to:



Our Theory of Change Social Impact Evaluation Framework enables us to monitor the impact and effectiveness of our activities. This year we have continued to use the Social Value Engine, enabling us to effectively measure the social value of our work. This equates to a value of £2.02 million in the year.

Our 2024/25 Quarterly and Annual Impact Reports can be found at <https://www.devoncommunities.org.uk/case-studies>

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, voluntary organisations and community groups. Our asset-based community-led community development model has a vital part to play in supporting place-based collaboration and the rural proofing of services in Devon's rural and coastal communities going forward.

We have continued our digital transformation this year, through the development of new PowerBi dashboards and the further refinement of our Microsoft Dynamics data management system, to support both frontline service delivery and back-office functions, as well as continuing to use the Social Value Engine.

We continuously review our organisational structure and investment in staff and resources to ensure we are operating efficiently and demonstrating good value and we have continued to invest in upskilling our workforce and in supporting the wellbeing of our staff.

During 2024/25, DCT (excluding its subsidiary) achieved total funding from charitable activities of £791k.

How our activities deliver public benefit

We have been supporting Devon's communities for 64 years. All our charitable activities focus on our vision of Devon's rural, coastal and market towns and communities being thriving, sustainable and

inclusive places to live and work. The work we undertake furthers our charitable purposes and in doing so the Trustees have paid special regard to the Charity Commission statement on public benefit.

During 2024/2025, DCT membership remained stable, at 293 members. In a challenging and uncertain social and financial environment, we have maintained our core services and have successfully managed existing relationships whilst developing new relationships with key stakeholders and funders. We have successfully delivered the second year of a three-year VCSE infrastructure support contract with East Devon District Council this year, as well as supporting the establishment of a network of village hall peer support clusters across Devon.

Statement on Grant-Making Activities

We have historically operated several grant-giving programmes to further our charitable objectives. Details of individual Grants made under 3 separate Grant Schemes during 2024-25 are detailed in note 8 a.

KEY ACTIVITIES 2024/25

We have grouped our key activities under the six key strategic aims which we were measuring our impact against during 2024/25:

1. Champion diversity and inclusion, hear minority voices and respond to their needs (social value generated £344.55K)

- DCT has listened to the voices, ideas and experiences of 3,864 people across Devon through 27 community surveys
- DCT has co-delivered a Devon-wide programme, Travelling with Confidence, with Living Options Devon this year. The programme is designed to support people to gain confidence using public transport. 47 people, including people with disabilities, have attended our travel training sessions and we have worked with bus operators to devise disability awareness training for bus drivers.
- DCT engaged with diverse groups of people living in rural and coastal areas of Devon, at 288 community events, workshops and training events this year.
- DCT addressed Cost of Living challenges in rural communities over the winter, through an Energy Outreach programme, supporting 263 people to reduce their energy output, better manage their bills and to access other financial support, against a backdrop of rising energy costs and the continuing cost of living crisis.
- Actions taken in response to digital audits carried out on our website have improved accessibility and overall use experience. We have begun developing a new more accessible website.
- The DCT staff team attended Disability Awareness training this year.

2. Identify and work to reduce inequalities to ensure 'rural proofing' of services and to improve community health and wellbeing (social value generated £258.55K)

- DCT was commissioned by Devon County Council to Rural Proof 13 core Adult Social Care policies, producing a report with key recommendations which were presented to the Local Authority Senior Leadership Team.
- DCT was commissioned by the Peninsula Cancer Alliance to deliver a series of cancer outreach activities at a place-based level with rural and coastal communities, to increase screening knowledge for breast, bowel and cervical cancers. We reached a total of 4,327 people, sharing information about the screening programme and gathering views and experiences of the screening service from these communities.
- DCT worked with the Torbay, Plymouth and Devon VCSE Assembly to award £14,200 funding to VCSEs to enable community feedback on the NHS 10 Year Plan.
- DCT co-designed a research programme with Public Health clinical partners, facilitated community focus groups (in Dawlish, Ilfracombe and Okehampton) and conducted 25 interviews with people with lived experience in those communities.

- Strategic engagement activity by DCT has this year amplified the voice of those living in Devon's rural and coastal communities through our involvement in 'By Land, By Sea: Health Innovation in Rural and Coastal Communities' led by the University of Plymouth's Centre for Coastal Communities and partnering with the Torbay, Plymouth and Devon VCSE Assembly and Devon County Council Public Health to co-design and facilitate a Rapid Health Impact Assessment on the Devon and Torbay Draft Local Transport Plan 4.
- Delivery of two presentations to Devon GP Health Inequalities Fellowship events on rural and coastal inequalities and we attended cross-sector meetings to explore the role of Village Halls as rural family hubs.
- DCT has continued to support the Torbay, Plymouth & Devon VCSE Assembly and to chair the Assembly Digital Inclusion Partnership, which aims to address digital inequalities, widen participation and tackle rural inequalities in access, experience, and outcomes. The Group is working with Devon County Council Public Health Intelligence Team to develop a digital exclusion heat map of rural and coastal communities of Devon

3. Work with communities to develop innovative ways to achieve community resilience and a positive impact for climate change and sustainability (social value generated £533.09K)

- DCT has continued to manage the Devon Community Resilience Forum. This year we supported 71 communities with emergency planning and administered £8,598 in grant funding to aid the development and execution of Community Emergency Plans. We welcomed a total of 134 attendees from 54 Devon communities to our community resilience events.
- DCT has continued to deliver the stakeholder engagement aspect of the Devon Resilience Innovation Project (DRIP), part of the Flood & Coastal Resilience Programme, actively engaging with stakeholders at 38 rural and coastal community meetings/events about flood resilience measures.
- DCT reported on the evaluation of 10 Community Fridges across Devon to understand the impact on the community and reduction of food waste.
- DCT continued to be a SW Local Lead for the national Voluntary and Community Service Emergencies Partnership.
- DCT continued to manage the administration of the 'Wild About Devon' community wildlife grant scheme in partnership with the Devon Environment Foundation and DCC, allocating £10,000 in small grant funding to 33 community groups to undertake diverse wildlife projects. Overall, 13 new community projects were created and 21 helped to expand; 7831.5m2 habitat created or restored; 22 new plant species introduced and 722 community volunteers were directly engaged.
- DCT has been a delivery partner on "Connecting People and Landscapes", led by the Bat Conservation Trust (BCT) and funded by the National Lottery Heritage Fund, aiming to build an understanding of how nature-friendly regenerative farming supports biodiversity and creates resilient landscapes, bringing communities and farmers together. This year, DCT has facilitated two focus groups and a series of farm visits to inform strategies to engage wider communities with farming and the countryside.
- DCT has continued to administer the Devon Oil Collective in partnership with AF-Affinity. This year, we supported 195 members to collectively purchase 170,481 litres of oil.

4. Develop community capacity building, through local facilities, spaces, services, people and their skills (social value generated £306.66K)

- This year, DCT completed the series of District-based Village Hall Audit Analysis Reports, demonstrating their essential role in our rural communities and continued to refine the central database we have built. Our specialist Village Halls and Community Buildings Support Team has managed 251 Village Hall queries and facilitated district-based 'village hall cluster' peer networking meetings, in East, North, South and West Devon.
- DCT continued delivery of the UK Shared Prosperity Funded 3-year contract commissioned by East Devon District Council to deliver a programme of VCSE infrastructure support and capacity building in East Devon. During 2024-5 we supported 146 organisations across the district through specialist

training events to drop-in surgeries and 1-2-1 support. We supported 4 new organisations to set up; 64 organisations to apply for funding and 21 organisations to become more sustainable.

- DCT has continued to support the Devon Community Housing Hub this year and continued delivery of a Defra-funded Rural Housing Enabler Programme. We worked with 21 communities and individuals, including 6 communities that are actively engaged in bringing forward new homes. We also provided evidence for the Devon Housing Commission, which published its report in July 2024
- DCT's specialist Community Development consultancy service, Catalyst, delivered specialist support to 12 rural communities this year, providing community engagement; community planning consultations; impact evaluations and strategy and business planning support.
- DCT administered £99,300 of grant funding to Devon rural and coastal communities
- DCT continued to provide operational and strategic support for the Torbay, Plymouth and Devon VCSE Assembly, supporting 19 meetings; producing 12 newsletters and improved strategic
- collaboration between 264 VCSE network members.

5. Support Devon's rural economy, local entrepreneurs and businesses to develop and thrive, and promote community wealth building (social value generated £367.57K)

- DCT provided 105 pieces of funding/business advice and facilitated 43 training sessions attended by 280 entrepreneurs, rural small businesses and social enterprises.
- DCT has continued working in partnership with the Torbay and Plymouth Social Enterprise Networks and the School for Social Entrepreneurs. This year, we continued to support 286 members of the Devon Social Enterprise Network and analysed survey responses from 59 social enterprises to inform future strategy for supporting the sector.
- DCT took up a seat on the newly established Devon & Torbay Combined County Authority Business Advisory Group, aiming to highlight the VCSE sector's value and make the case for increased investment in rural SMEs, Social Enterprises and Community Businesses.
- DCT participated in the South West Anchor Partnership and the Devon ICS Anchor Partnership Group and contributed to the development of an "Anchor Blueprint" Strategy, highlighting the importance of increased local investment to grow the local economy.
- DCT was a key partner in planning and launching a pilot community engagement programme in Dunkeswell as part of the East Devon Financial Resilience Group

6. Flourish as an agile, flexible, learning organisation, responding positively to the evolving needs of our communities, stakeholders and staff (social value generated £211.31K)

- Through DCT's Devon Community Learning programme, we have delivered 134 learning development and peer support events training to a total of 1518 participants across Devon in both online and face-to-face settings. We have continued our collaboration with Citizens Advice Devon, facilitating 14 benefits awareness courses, upskilling 53 attendees to better support people on low incomes.
- We completed Phase Three of our Digital System development plan, codesigning and implementing programme delivery, finance and marketing PowerBi Dashboards and refining and cleansing our CRM data sets.
- DCT staff and Trustees attended 4 team training sessions in: Disability Awareness; Cyber Security; Community Defibrillators and Neighbourhood Planning. We also attended 3 national conferences and held a Trustee Board awayday in Autumn 2024.
- DCT designed and delivered Training for 2 local councils on an Asset-Based Community Development approach to working with rural communities,
- DCT welcomed 27 International Development students from the Netherlands on a field trip to conduct local research projects in rural and coastal communities of Devon.

FINANCIAL REVIEW

Group Income (see notes 2 - 6 to the financial statements)

During the year ended 31 March 2024, DCT achieved total incoming resources of £790,610 (31 March 2024: £1,046,639).

Group Expenditure (see notes 7 - 8a to the financial statements)

Total resources expended amounted to £985,401 (2024: £1,358,450), of this £99,300 was directly disbursed as grants (2024: £82,834). 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 9 to the financial statements).

Overall Position

The combined effect of the above can be summarised in the table below (as per the Group Statement of Financial Activities on page 18) and are represented by the assets and liabilities as shown in the Group Balance sheet on page 19.

	Movement in Funds 2024-2025	Balance on Funds at 31 March 2025	Movement in Funds 2023-2024	Balance on Funds at 31 March 2024
	£	£	£	£
Unrestricted Fund	(43,266)	49,417	76,359	92,683
Restricted Funds	(7,500)	127,117	(324,736)	134,617
Designated Funds	(144,025)	376,802	(63,434)	520,827
Total	(194,791)	553,336	(311,811)	748,127

RESERVES POLICIES

The total funds held by DCT on 31 March 2025, as set out in the Group Statement of Financial Activities on page 19 are split into restricted, unrestricted, and designated funds:

The group **unrestricted funds** show a decrease in the movement of funds of £43,266 (2024: increase £76,359). This has resulted in the total fund balance decreasing from £92,683 to £49,417 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, such as covering project cash flow and potential deficits.

The group **restricted funds** show a decrease in the movement of funds of £7,500 (2024: decrease of £324,736). The total restricted fund balances have decreased from £134,617 to £127,117 in the current year.

The group **designated funds** show a decrease in the movement of funds of £144,025 (2024: decrease of £63,434). The total designated fund balances have decreased from £520,827 to £376,802 in the current year.

At the end of the reporting period, the charity held reserves designated for specified purposes as follows:

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 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 balance on this fund on 31 March 2025 was £27,041. The Trustees have earmarked this fund 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 on 31 March 2025 was £17,443 and Trustees have agreed to utilise this amount to fund the cost of a new firewall and the website development in 2025-26.

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. On 31 March 2025 the balance on this fund was £15,821 which is allocated to future write offs of leasehold improvements and other capital items.

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 - This fund was established to manage the delivery of DCT's own training and learning offer. Any surpluses generated are retained in the charity for future investment in the provision of training provision.

Constructing Futures Devon Fund - This fund was set up with funds that were repatriated to the Charity in the year from its trading subsidiary Constructing Futures Devon Limited. The balance on this fund on 31 March 2025 was £115,978 and its use will be determined by Trustees in 2025-26 in accordance with DCT's future financial outlook.

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 6 months fixed interest deposit and also a 31-day notice account with Cambridge & Counties Bank.

DCT's investment in its trading subsidiary Constructing Futures Devon Ltd (CFDL), has been reduced in the year with £185,578 being transferred back to the Charity. CFDL still exists as a separate entity at the date of these accounts, pending a future decision on its future activity.

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:

- Annual review of the risks faced by the charitable company and priority ratings 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. The Business Continuity Plan is reviewed and updated annually. DCT has identified the following as the current top risks for the organisation:

- **Risk: Financial - Significant reduction in income and resulting in-year losses eroding the level of reserves**
 - **Mitigation:** We have put measures in place to address this area of concern, specifically the recent appointment of a full-time Funding Development Manager staff resource from October 2024, intended to sustain a healthy business pipeline and to identify and secure new business opportunities. The Business Development pipeline is subject to rigorous scrutiny by Trustees. Staff resources are reviewed regularly and Trustees review reserves on a quarterly basis and investments on an annual basis.
- **Risk: Personnel - Risk to DCT's ability to deliver its business objectives and to retain expertise through loss of staff due to short term funding and over-reliance on fixed-term contracts**
 - **Mitigation:** DCT's robust HR policies and procedures and business continuity plans, through additional investment in staff resource budgets 2024/25 and through the forthcoming Workforce Development Strategy. The F&P Committee currently receives an update at each meeting on staff capacity.
- **Risk: Operational - Underperformance against business objectives resulting in reputational damage**
 - **Mitigation:** We have achieved the ISO 9001 and 14001 quality standards and ensure that we operate in compliance with them. We have implemented robust performance tracking with monthly and quarterly monitoring against targets.

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:

We continue to operate in a rapidly changing and uncertain external environment, key factors impacting DCT include:

- New 'Civil Society Covenant', the Government's Plan for Change outlining a mission-driven approach to policy, with specific goals for economic growth, public service improvement, and social equity
- NHS 10 Year Plan for public health and prevention, with 3 strategic shifts, moving care from: hospital to community, sickness to prevention and analogue to digital
- Local Government Leadership changes and Re-organisation (LGR) plans.

The continuing Cost of Living Crisis, with increasing challenges and inequalities impacting Devon's rural and coastal communities

- Increases to national insurance and the minimum wage, which have significantly increased overhead costs
- Sustaining a rapidly developing digital transformation programme and harnessing AI technology
- The cross-cutting need to continue to embed sustainability practices into operational practice in response to climate change and net-zero targets.

This year, we have significantly increased our revenue generation staff capacity through the implementation of a full-time Funding Development Manager post from October 2024. We will seek to secure resources which will enable us to achieve our high-level strategic aims and key objectives.

Strategic Aim	Key Objectives	We will
Champion communities - to amplify the voices of, and attract funding into, communities in Devon	Create a sustainable financial resilience model that enables us to plan for the long-term, take advantage of opportunities and respond to change, so we can increase our impact for our members and beneficiaries.	<p>Maintain services which directly impact the people and rural and coastal communities in Devon that rely on them.</p> <p>Increase opportunities for community engagement and participation, to ensure people living in Devon's rural and coastal communities can be heard and make a difference.</p> <p>Grow and demonstrate our impact and social value.</p> <p>Invest in workforce development and wellbeing programmes and digital technology and upskilling, to improve our long-term ability to recruit and retain a skilled workforce.</p>
Enable local action - to work with Devon's communities to build capacity and capability	Work alongside our rural and coastal communities, partners, stakeholders, and funders to find new ways to work together so we can increase our collective impact, such as sharing best practice, securing new resources and increasing our resilience.	<p>Facilitate/support regular rural community events, community interest groups and peer networks to hear local voices and identify priorities.</p> <p>Provide a countywide VCSE rural and coastal community development service.</p> <p>Flourish as an agile, flexible, learning organisation, responding positively to the evolving needs of our rural and coastal communities, stakeholders, and staff.</p>

Strategic Aim	Key Objectives	We will
<p>Improve support for people most in need - to provide targeted support where it is most needed</p>	<p>Build new relationships with a wider range of interests to increase understanding of rural and coastal communities, build new alliances and achieve more change, more quickly.</p>	<p>Conduct community consultation needs assessments and community engagement activities.</p> <p>Identify and highlight areas with high levels of deprivation, low service access, or at-risk populations and engage residents and groups to identify "hidden" needs (e.g., fuel poverty, digital exclusion).</p> <p>Champion Devon's Village Halls as rural community hubs, hosting accessible services so beneficiaries can access multiple types of help from one point (e.g., financial, digital, mental health).</p> <p>Increase and sustain key partnerships and collaborations - to ensure effective service delivery and influence policy making. (eg health & wellbeing and mental health programmes tailored for rural isolation).</p>

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Community Council of Devon (CCD) is a charitable company, founded in 1961, and incorporated on 12th January 1999. In 2014, members of the CCD 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 2024/5 and the key strategic aims have been revised for the period 2025-30.

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 and 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 receive remuneration or other benefit from their work with the charity, other than allowable out-of-pocket expenses.

REFERENCE AND ADMINISTRATIVE DETAILS

President	David Fursdon, HM Lord-Lieutenant of Devon
Chair	Nicola Gurr
Board Members	Alan Quick (resigned 27 November 2024) Alexander Alder-Westlake (appointed 19 November 2024) Charlotte Gough (Treasurer) David Rogers Ian Cowling Jennifer Manning Matthew Dodd Rebecca Parry Renee Smithens (Vice Chair) Vic Ebdon Zoe Seaton
Charity Number	1074047
Company Number	03694095
Principal Address and Registered Office	1 Northleigh House, Thorverton Road, Exeter, EX2 8HF
Bankers	Unity Trust Bank, Four Brindleyplace, Birmingham, B1 2JB 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 Statement of Recommended Practice (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:

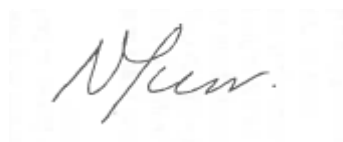
- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the charity's auditor is unaware; and
- the trustees, having made enquiries of fellow directors and the charity's auditor that they ought to have individually taken, have each 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 1 August 2024 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 2025, 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 2025 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 15, 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. 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 omissions, collusion, forgery, misrepresentations, or the override of internal controls. We are also less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements.

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

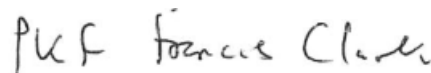
This report is made solely to the Charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charity's members those matters we are required to state to them in an auditor's report and for no other 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



12 August 2025

COMMUNITY COUNCIL OF DEVON
GROUP STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING GROUP INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted Funds 2025 £	Restricted Funds 2025 £	Designated Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Designated Funds 2024 £	Total Funds 2024 £
INCOME AND EXPENDITURE	Note								
Incoming Resources									
Donations and Legacies	2	11,047	0	0	11,047	11,940	0	374	12,314
Other Trading Activities	3	1,535	0	0	1,535	1,427	0	0	1,427
Income from Investments	4	24,042	0	0	24,042	25,921	0	0	25,921
Income from Charitable Activities	5, 6	71,671	563,128	119,187	753,986	408,427	448,283	150,267	1,006,977
Total Incoming Resources		108,295	563,128	119,187	790,610	447,715	448,283	150,641	1,046,639
Resources Expended									
Expenditure on Charitable Activities	7, 7a	779,979	84,294	21,828	886,101	1,177,839	63,536	34,241	1,275,616
Expenditure on Charitable Activities - Grants	8, 8a	0	97,100	2,200	99,300	0	82,834	0	82,834
Total Resources Expended		779,979	181,394	24,028	985,401	1,177,839	146,370	34,241	1,358,450
NET INCOME/(EXPENDITURE)		(671,684)	381,734	95,159	(194,791)	(730,124)	301,913	116,400	(311,811)
Transfers between funds	9	628,418	(389,234)	(239,184)	0	806,483	(626,649)	(179,834)	0
NET INCOME/(EXPENDITURE) FOR THE YEAR AND NET MOVEMENT IN FUNDS		(43,266)	(7,500)	(144,025)	(194,791)	76,359	(324,736)	(63,434)	(311,811)
Balances brought forward at 1 April 2024		92,683	134,617	520,827	748,127	16,324	459,353	584,261	1,059,938
BALANCES CARRIED FORWARD AT 31 MARCH 2025		49,417	127,117	376,802	553,336	92,683	134,617	520,827	748,127

Analysis of Funds is shown on page 36 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 2025

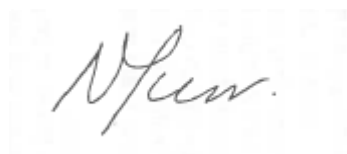
		Group		Charity	
	Notes	2025	2024	2025	2024
		£	£	£	£
Fixed Assets					
Tangible assets	14	17,608	9,984	17,608	9,984
Investments	14a	0	0	100	100
		17,608	9,984	17,708	10,084
Current Assets					
Stock		0	0	0	0
Debtors	15	64,234	49,319	66,908	48,077
Investments	16	89,065	84,787	89,065	84,787
Cash at bank	16	502,493	750,225	502,419	565,615
		655,792	884,331	658,392	698,479
Creditors: amounts falling due within one year	17	120,064	146,188	120,064	144,991
Net Current Assets		535,728	738,143	538,328	553,488
Total Assets Less Current Liabilities		553,336	748,127	556,036	563,572
Funds					
Unrestricted	18	49,417	92,683	52,117	95,382
Restricted	18	127,117	134,617	127,117	134,617
Designated	18	376,802	520,827	376,802	333,573
		553,336	748,127	556,036	563,572

The charity made a deficit of £7,536 (2024: deficit £312,954).

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 19 to 36 were approved by the board of directors on 7 August 2025 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 2025

	Total Funds 2024 £	Total Funds 2024 £
Cashflows from Operating activities:		
Net cash provided by/ (used in) Operating activities	<u>(255,051)</u>	<u>88,347</u>
Cashflows from Investing activities:		
Purchase of Fixed Term investment	(4,278)	(84,787)
Dividends, Interest and Rents from Investments	24,042	25,921
Purchase of Property, Plant and Equipment	<u>(12,445)</u>	<u>(12,023)</u>
Net cash provided by Investing activities	<u>7,319</u>	<u>(70,889)</u>
Cashflows from Financing activities:		
Repayment of loans	<u>0</u>	<u>(150,000)</u>
Net cash provided by Financing activities	<u>0</u>	<u>(150,000)</u>
Change in cash and cash equivalents in the reporting period	<u>(247,732)</u>	<u>(132,542)</u>
Cash and cash equivalents at the beginning of the reporting period	<u>750,225</u>	<u>882,767</u>
Cash and cash equivalents at the end of the reporting period	<u><u>502,493</u></u>	<u><u>750,225</u></u>

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

Net Income for the reporting period (as per the statement of financial activities)	(194,791)	(311,811)
Adjustments for:		
Depreciation charges	4,821	2,576
Interest from Investments	(24,042)	(25,921)
Decrease/(Increase) in Stocks	0	311,000
Decrease/(Increase) in Debtors	(14,915)	52,816
Increase/(decrease) in Creditors	<u>(26,124)</u>	<u>59,687</u>
Net cash provided by/ (used in) Operating activities	<u>(255,051)</u>	<u>88,347</u>

ANALYSIS OF CASH AND CASH EQUIVALENTS

Cash in hand	<u>502,493</u>	<u>750,225</u>
Total cash and cash equivalents	<u>502,493</u>	<u>750,225</u>

ANALYSIS OF CHANGES IN NET DEBT

	At 1 April 2024 £	Cashflows £	At 31 March 2025 £
Cash and cash equivalents	750,225	(247,732)	502,493
Loans and borrowings	0	0	0
Total	<u>750,225</u>	<u>(247,732)</u>	<u>502,493</u>

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 deficit in the reporting period of £194,791, with total funds held at the end of the period of £553,336. Of these total group funds, £426,219 was held in either unrestricted or designated funds; a net decrease of £187,291. 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 group net cash outflow of £247,732 for the year, with group cash and cash equivalents held at the end of the period of £502,493.

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.
- **ACRE/Defra Rural Housing Enabler** - A programme that creates a new network of Rural Housing Enablers, specialists who help rural communities consider the need for affordable housing locally, connecting them with landowners, housebuilders and planners to bring about suitable schemes.
- **East Devon VCSE Infrastructure Project** - A 3 year long project commissioned from East Devon District Council, funding from the UK Shared Prosperity Fund. The project is focussed on supporting the VCSE sector in East Devon.
- **Devon Food Rescue** - To enable communities across Devon to rescue and redistribute surplus food from the food supply chain.
- **Warm This Winter** - A project funded by the National Grid Community Matters fund to help people take measures to stay warm in winter.
- **Pelican Project** - supporting The Pelican Project with a bespoke evaluation programme to help the collective of young people with learning disabilities.
- **Wild About Devon** - A community wildlife grant scheme in partnership with Devon Environment Foundation and Devon County Council.
- **Devon Drug & Alcohol Strategic Partnership** - A project in conjunction with Devon County Council, to address the problems that people in rural communities face accessing support services.
- **Devon Community Resilience Forum** - To encourage the production of emergency plans at a community level.
- **Energy Outreach** - To provide advice on energy saving efficiencies.
- **Wild About Devon** - A community wildlife grant scheme in partnership with the Devon Environment Foundation and Devon County Council.
- **NHS VCSE Assembly Fund** - To increase engagement with the NHS and Social Care to improve health and care, public health and reduce health inequalities.
- **Travelling With Confidence** - A project to support disadvantaged people access public transport, funded by Motability.
- **Connecting People & Landscapes** - A project working with farmers and communities across Devon to create a more resilient landscape in the face of changing climate and to protect wildlife in farming landscapes

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.

- **General Reserve** - To cover the running costs and potential wind-up costs of the charity. The level for this fund is set at £200,000, 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 ;
 - Contingencies against claims for damages and compensation.
- **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**
- **Devon Community Learning** - A fund set up to manage the delivery of training and learning courses.
- **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.
- **Constructing Futures Devon** - A fund created to manage the remaining funds that were transferred back from its trading subsidiary in the year, following the completion of the subsidiary's original grant funded activities.
- **Devon Resilience Innovation Project** - A fund set up to manage the funding of DCC's Resilience Innovation project.
- **Sage Publishing Grant Fund** - A fund set up to administer small grants available for rural community groups to fund play equipment to support children and/or young people.
- **NHS Cancer Outreach** - This fund was set up to manage the grant funding for Cancer outreach support.
- **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.

- 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.

COMMUNITY COUNCIL OF DEVON
NOTES TO THE GROUP FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

- 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 7a.

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.
- Leasehold improvements - written off on a straight line basis over remainder of lease.

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). 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, the provider of the scheme.

l) Stock/WIP

Stock of buildings and work in progress are stated at the lower of the purchase price and net realisable value.

2. INCOMING RESOURCES - DONATIONS AND LEGACIES

	Total Funds		Unrestricted Fund		Restricted Fund		Designated Fund	
	2025	2024	2025	2024	2025	2024	2025	2024
	£	£	£	£	£	£	£	£
Membership	10,896	11,940	10,896	11,940	0	0	0	0
Fundraising	151	374	151	0	0	0	0	374
	11,047	12,314	11,047	11,940	0	0	0	374

COMMUNITY COUNCIL OF DEVON
NOTES TO THE GROUP FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

3. INCOMING RESOURCES - OTHER TRADING ACTIVITIES

	Total Funds		Unrestricted Fund		Restricted Fund		Designated Fund	
	2025	2024	2025	2024	2025	2024	2025	2024
	£	£	£	£	£	£	£	£
Devon Oil Collective	1,535	1,427	1,535	1,427	0	0	0	0
	1,535	1,427	1,535	1,427	0	0	0	0

4. INCOMING RESOURCES - INCOME FROM INVESTMENTS

	Total Funds		Unrestricted Fund		Restricted Fund		Designated Fund	
	2025	2024	2025	2024	2025	2024	2025	2024
	£	£	£	£	£	£	£	£
Bank and Loan Interest	24,042	25,921	24,042	25,921	0	0	0	0
	24,042	25,921	24,042	25,921	0	0	0	0

5. INCOMING RESOURCES - CHARITABLE ACTIVITIES

	Total Funds		Unrestricted Fund		Restricted Fund		Designated Fund	
	2025	2024	2025	2024	2025	2024	2025	2024
	£	£	£	£	£	£	£	£
1. Economy	239,274	226,047	23,380	25,885	181,438	167,045	34,456	33,117
2. Health and Wellbeing	167,600	166,848	0	0	157,600	128,128	10,000	38,720
3. Community Facilities	185,671	161,301	23,310	25,808	125,705	92,376	36,656	43,117
4. Services	159,770	121,855	23,310	25,808	98,385	60,734	38,075	35,313
5. Secure a stable organisation and Quality	1,671	1,065	1,671	1,065	0	0	0	0
6. Constructing Futures	0	329,861	0	329,861	0	0	0	0
	753,986	1,006,977	71,671	408,427	563,128	448,283	119,187	150,267

6. INCOMING RESOURCES - BY FUNDER

	Total Funds		Unrestricted Fund		Restricted Fund		Designated Fund	
	2025	2024	2025	2024	2025	2024	2025	2024
	£	£	£	£	£	£	£	£
Defra (through ACRE)	114,480	88,815	0	0	114,480	88,815	0	0
Devon County Council	136,073	157,910	70,000	77,500	48,943	18,540	17,130	61,870
East Devon District Council	70,000	60,000	0	0	70,000	60,000	0	0
Mid Devon District Council	10,000	10,000	0	0	10,000	10,000	0	0
Citizens Advice	11,124	6,730	0	0	11,124	6,730	0	0
Motability	100,205	106,916	0	0	100,205	106,916	0	0
Environment Agency	32,000	39,000	0	0	32,000	39,000	0	0
Devon Environment Foundation	7,000	12,230	0	0	7,000	12,230	0	0
Western Power	0	7,367	0	0	0	7,367	0	0
Petroc	0	16,503	0	0	0	16,503	0	0
Pelican Project	4,921	4,921	0	0	4,921	4,921	0	0
Bat Conservation Trust	12,993	0	0	0	12,993	0	0	0
YTKO	0	6,769	0	0	0	6,769	0	0
Constructing Futures Devon	0	329,861	0	329,861	0	0	0	0
NHS	111,790	29,975	0	0	101,790	19,975	10,000	10,000
Sage Publishing	2,200	0	0	0	0	0	2,200	0
Other income relating to charitable activity	141,200	129,980	1,671	1,066	49,672	50,517	89,857	78,397
	753,986	1,006,977	71,671	408,427	563,128	448,283	119,187	150,267

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.

Defra also fund the Rural Housing Enabler programme, in conjunction with ACRE.

COMMUNITY COUNCIL OF DEVON
NOTES TO THE GROUP FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

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 provides funding to support specific projects - Devon Drug & Alcohol Strategic Partnership, Devon Resilience Innovation Programme, NHS VCSE Assembly and the Devon Community Resilience Forum.

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 the East Devon VCSE Infrastructure project and support the Devon Community Housing Hub.

Mid Devon District Council

Support the Devon Community Housing Hub.

Citizens Advice

Funding support for Energy Outreach to raise awareness of energy saving, through events, and offering advice on energy saving to members of the community

Devon Environment Foundation

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

NHS

Funding for several different projects, VCSE Assembly fund, Cancer Outreach, and Village Halls audit support.

Motability

Funding for the Travelling With Confidence project, helping disadvantaged people access public transport.

Pelican Project

Funding evaluation of Pelican Project's work.

Bat Conservation Trust

Funding for the Connecting People & Landscapes programme.

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. EXPENDITURE ON CHARITABLE ACTIVITIES

	Total Funds		Unrestricted Fund		Restricted Fund		Designated Fund	
	2025	2024	2025	2024	2025	2024	2025	2024
	£	£	£	£	£	£	£	£
1. Economy	290,435	317,092	253,896	282,371	29,816	27,258	6,723	7,463
2. Health and Wellbeing	17,572	25,136	0	0	17,365	18,778	207	6,358
3. Community Facilities	279,831	304,212	253,136	281,526	19,973	9,729	6,722	12,957
4. Services	278,649	296,760	253,136	281,526	17,140	7,771	8,373	7,463
5. Secure a stable organisation and Quality	18,135	11,618	18,135	11,618	0	0	0	0
6. Constructing Futures	1,479	320,798	1,676	320,798	0	0	(197)	0
	886,101	1,275,616	779,979	1,177,839	84,294	63,536	21,828	34,241

7a. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Total Funds		Unrestricted Fund		Restricted Fund		Designated Fund	
	2025	2024	2025	2024	2025	2024	2025	2024
	£	£	£	£	£	£	£	£
Staff Costs	629,403	667,840	629,403	667,690	0	150	0	0
Travel Costs	11,596	17,011	3,716	6,373	6,351	3,806	1,529	6,832
Equipment Expenses/IT Costs	36,544	53,559	36,544	53,322	0	237	0	0
Promotion & Training	42,103	53,148	18,399	21,560	6,656	7,556	17,048	24,032
Premises	37,207	44,246	37,207	44,246	0	0	0	0
Office Expenses	23,914	26,245	12,592	18,376	11,071	7,314	251	555
Governance and Professional Fees	19,881	26,795	19,881	26,795	0	0	0	0
Depreciation	4,821	2,575	4,821	2,575	0	0	0	0
Subcontractor Costs	63,416	47,295	0	0	60,216	44,473	3,200	2,822
Project Delivery Costs re Constructing Futures	(200)	314,042	0	314,042	0	0	(200)	0
VAT on Overheads	17,416	22,860	17,416	22,860	0	0	0	0
	886,101	1,275,616	779,979	1,177,839	84,294	63,536	21,828	34,241

COMMUNITY COUNCIL OF DEVON
NOTES TO THE GROUP FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

8. EXPENDITURE ON CHARITABLE ACTIVITIES - GRANTS

	Total Funds		Unrestricted Fund		Restricted Fund		Designated Fund	
	2025	2024	2025	2024	2025	2024	2025	2024
	£	£	£	£	£	£	£	£
1. Economy	0	0	0	0	0	0	0	0
2. Health and Wellbeing	54,702	48,652	0	0	54,702	48,652	0	0
3. Community Facilities	39,865	34,182	0	0	37,665	34,182	2,200	0
4. Services	4,733	0	0	0	4,733	0	0	0
5. Secure a stable organisation and Quality	0	0	0	0	0	0	0	0
	99,300	82,834	0	0	97,100	82,834	2,200	0

All grants were paid to organisations and none to individuals.

8a. GRANTS AWARDED

Total Grants in the year of **£99,300** were made to:

Wild About Devon Grant Fund	£10,000	Sage Publishing Community Grant Fund	£2,200
Ideford Church	£100	The New Tavistock Youth Cafe	£197
Ashreigney & Riddlecombe Nature Recovery Group	£500	Exmouth Division Guides	£250
ASK Friends Kenton	£160	4th Teignmouth Scout Group	£138
Westward Housing	£150	The Gardeners Co. CIC	£300
Orchard Forest School CIC	£475	Nurture and Nest/Treasure Baskets (The Fourth CIC)	£118
The Buckfastleigh Trust	£500	Family Advice Support Team (FAST) CIC	£299
Chardstock Eco Group	£850	Exminster Baby and Toddler Group	£150
Horrabridge Parish Council	£150	2nd Crediton Rainbows (Girlguiding)	£145
Princetown Churchyard Maintenance Fund	£250	ExBud Explorers	£177
Exminster Parish Council	£115	Dawlish Action for Youth	£252
Pippins Community Centre	£500	The Base Youth Club Newton Abbot CIC	£113
Axminster Community Primary Academy	£131	Yes! Brixham	£62
Little Berries	£500		
Whitestone Parish Council	£150	Devon Community Resilience Forum	£9,931
Uffculme Green Team	£150	Loxhore Parish Council	£72
The Deer Wood Trust CIC	£500	Harbertonford Village Hall	£1,498
Bishops Tawton Parish Council	£100	Harberton Parish Council	£1,234
Swimbridge Parish Council	£200	Parracombe Parish Council	£1,610
Bridestowe Volunteer Group	£200	Newton St Cyres Parish Council	£371
Mid Devon Hedgehog Highways	£300	West Hill Parish Council	£75
South Devon College	£490	Axminster Town Council	£220
Wild About Loddiswell	£157	Topsham Flood Group	£1,500
Cranbrook Town Council	£400	West Down Parish Council	£390
Prickles In a Pickle	£405	West Hill Parish Council	£250
Goodwill Community Holdings CIC	£300	Dolton Parish Council	£1,500
Modbury Wildlife Action Group	£59	Northleigh Parish Council	£250
Moretonhampstead Development Trust	£480	Bovey Tracey Town Council	£710
Okehampton Town Council	£483	Bishops Clyst Parish Council	£250
Okehampton Hamlets Parish Council	£495		
Made-Well CIC	£200	VCSE Assembly	£14,200
Sourton Parish Council	£200	Headway Devon	£700
Kettle Cooperative	£200	Hikmat Devon	£700
Green Paths Environmental Education CIC	£150	Yes! Brixham	£700
		Adventure Therapy	£700
Travelling With Confidence	£49,969	Citizens Advice	£700
Living Options Devon	£49,969	Age UK	£700
		Space Youth Services	£2,500
Devon Remembers	£13,000	Wellmoor	£2,500
Devon County Council (Stover Park Memorial)		Torbay Community Development Trust	£2,500
		Waymakers	£2,500

COMMUNITY COUNCIL OF DEVON
NOTES TO THE GROUP FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

9. TRANSFERS BETWEEN FUNDS

	Unrestricted Fund		Restricted Fund		Designated Fund	
	2025	2024	2025	2024	2025	2024
	£	£	£	£	£	£
Transfers between funds (shown in detail below)	628,418	806,483	(389,234)	(626,649)	(239,184)	(179,834)
From Restricted	2024	2024	2024	2024	2024	2024
	£	£	£	£	£	£
Rural Housing Enabler	44,000	29,333	(44,000)	(29,333)	0	0
Devon Community Housing Hub	61,335	24,272	(61,335)	(24,272)	0	0
Devon Community Resilience Forum	27,000	19,431	(27,000)	(19,431)	0	0
Energy Outreach/Big Energy Savings Network	9,847	6,009	(9,847)	(6,009)	0	0
Core20Plus Connector	0	1,800	0	(1,800)	0	0
ACRE/Defra	53,145	53,145	(53,145)	(53,145)	0	0
Devon Remembers	2,250	0	(2,250)	0	0	0
Empowering Enterprise	0	33,189	0	(33,189)	0	0
Experience Works	0	27,514	0	(27,514)	0	0
Devon Drug & Alcohol Strategy	15,430	0	(15,430)	0	0	0
Growing Communities Grant Fund	0	983	0	(983)	0	0
New Start Devon (YTKO)	0	8,754	0	(8,754)	0	0
EDDC VCS Infrastructure Support	55,000	55,000	(55,000)	(55,000)	0	0
Community Renewal Fund (SSE)	0	26,412	0	(26,412)	0	0
Community Renewal Fund (Petroc Innovation Youth Community)	0	908	0	(908)	0	0
NHS VCSE Assembly	58,772	22,345	(58,772)	(26,320)	0	3,975
Wild About Devon	3,000	3,882	(3,000)	(3,882)	0	0
Devon Food Rescue	1,974	9,899	(1,974)	(9,899)	0	0
Warm This Winter	9	1,870	(9)	(1,870)	0	0
NHS Virtual Wards	0	27,750	0	(27,750)	0	0
Travelling With Confidence	43,224	6,994	(43,224)	(6,994)	0	0
Connecting People & Landscapes	12,335	1,301	(12,335)	(1,301)	0	0
Pelican Project	1,913	3,944	(1,913)	(3,944)	0	0
Constructing Futures Devon	0	70,685	0	(257,939)	0	187,254
	389,234	435,420	(389,234)	(626,649)	0	191,229
From Designated	2025	2024	2025	2024	2025	2024
	£	£	£	£	£	£
Catalyst Consultancy Services	66,516	63,051	0	0	(66,516)	(63,051)
Love Devon Fundraising	0	547	0	0	0	(547)
Connecting You	0	51,993	0	0	0	(51,993)
Devon Resilience Innovation Project	16,410	22,650	0	0	(16,410)	(22,650)
Devon Community Learning Academy	2,000	2,500	0	0	(2,000)	(2,500)
Strategic Development Fund	32,594	90,365	0	0	(32,594)	(90,365)
Systems Development Fund	31,206	43,392	0	0	(31,206)	(43,392)
Premises Fund	3,726	10,453	0	0	(3,726)	(10,453)
Wellbeing Works	0	223	0	0	0	(223)
Healthwatch Devon	4,966	72,000	0	0	(4,966)	(72,000)
NHS Covid Vaccine Outreach	0	(117)	0	0	0	117
NHS Village Halls support	500	14,006	0	0	(500)	(14,006)
NHS Cancer Outreach	9,793	0	0	0	(9,793)	0
Constructing Futures Devon	71,473	0	0	0	(71,473)	0
	239,184	371,063	0	0	(239,184)	(371,063)
	628,418	806,483	(389,234)	(626,649)	(239,184)	(179,834)

During the year £389,234 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, (2024 £368,710).

10. AUDITOR'S REMUNERATION

	2025	2024
In respect of	£	£
Audit Services (including VAT) - parent charity	7,200	7,200
Auditors - Other services - subsidiary	1,200	1,200

All accountancy is undertaken by Community Council of Devon staff.

11. DIRECTORS' REMUNERATION AND EXPENSES

During the year director/trustees received a combined total of £704 (2024: £329) in respect of reimbursed expenses. No other remuneration was paid to the directors/trustees during the year.

12. MOVEMENT IN FUNDS FOR THE YEAR

This is stated after charging:	2025	2024
	£	£
Depreciation	4,821	2,575
Operating Lease Payments	22,898	27,312

COMMUNITY COUNCIL OF DEVON
NOTES TO THE GROUP FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

13. EMPLOYEES

	2025	2024
	£	£
Gross Salaries	555,989	594,622
National Insurance Costs	41,587	43,256
Pension Costs	25,594	29,177
	<hr/>	<hr/>
Total Staff Costs	623,170	667,055

There was 1 employee whose earnings were more than £60,000 per annum.

Our Key Management Personnel contains the Chief Executive, the Deputy Chief Executive and the Funding Development Manager (from October 2024)..

The total of employee benefits made to this group during the year was £129,171 (2024 £119,294)

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

	2025	2024
Charitable Activities	18.3	21.4

	2025	2024
Average number of staff employed by the charity during the year	24	28

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 2025 there was £3,592 of outstanding contributions (2024 £3,710).

14. FIXED ASSETS and INVESTMENTS

Fixed Assets

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
<u>Cost of Equipment</u>				
Brought Forward at 1 April 2024	60,336	48,313	60,336	48,313
Additions	12,445	12,023	12,445	12,023
Disposals	0	0	0	0
At 31 March 2025	72,781	60,336	72,781	60,336
<u>Depreciation</u>				
Brought forward at 1 April 2024	50,352	47,776	50,352	47,776
Depreciation - charge for the year	4,821	2,576	4,821	2,576
Disposals	0	0	0	0
At 31 March 2025	55,173	50,352	55,173	50,352
Net book value at 31 March 2025	17,608	9,984	17,608	9,984

Investments

	2025	2024
	£	£
Investments in subsidiaries	100	100
<u>Subsidiaries</u>	£	£
<u>Cost or valuation</u>		
At 31 March 2025	100	100
<u>Amounts written off</u>		
At 31 March 2025	0	0
<u>Carrying amount</u>		
At 31 March 2025	100	100

Details of undertakings

Undertaking	Country of incorporation	Holding	Proportion of voting rights and	
			2025	2024
Subsidiary undertakings				
Constructing Futures Devon Limited, 1 Northleigh House, Thorverton Road, Exeter, EX2 8HF	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 2025

15. DEBTORS

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Trade debtors	29,504	20,320	29,504	20,320
Amounts owed by subsidiary undertakings	0	0	2,674	0
Other debtors and prepayments	34,730	28,999	34,730	27,757
	64,234	49,319	66,908	48,077

16. INVESTMENTS AND CASH AT BANK

Investments

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
1 year fixed interest account (maturity 12 June 2025)	89,065	84,787	89,065	84,787
	89,065	84,787	89,065	84,787

Cash at Bank

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
31 Day Notice account	366,952	410,797	366,952	410,797
Other bank accounts	135,541	339,428	135,467	154,818
	502,493	750,225	502,419	565,615

17. CREDITORS

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Trade creditors	17,792	26,836	17,792	26,839
Accruals	73,490	94,525	73,490	93,325
Loans and borrowings	0	0	0	0
Other creditors	16,970	16,780	16,970	16,780
Value Added Tax	11,812	8,047	11,812	8,047
	120,064	146,188	120,064	144,991

COMMUNITY COUNCIL OF DEVON
NOTES TO THE GROUP FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

18. ANALYSIS OF GROUP NET ASSETS BETWEEN FUNDS

	2025				2024			
	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total £	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total £
Fixed assets	0	0	17,608	17,608	0	0	9,984	9,984
Current assets	87,981	208,617	359,194	655,792	157,371	216,117	510,843	884,331
Current liabilities	(38,564)	(81,500)	0	(120,064)	(64,688)	(81,500)	0	(146,188)
Total net assets	49,417	127,117	376,802	553,336	92,683	134,617	520,827	748,127

19. OPERATING LEASE COMMITMENT

At 31 March 2025 annual commitments under non-cancellable leases were as follows:

	Group		Charity	
	2025 £	2024 £	2025 £	2024 £
Land and Buildings				
Buildings Lease:				
< One year	23,500	23,500	23,500	23,500
Two to five years	5,875	29,375	5,875	29,375
	<u>29,375</u>	<u>52,875</u>	<u>29,375</u>	<u>52,875</u>
Other Operating Leases				
Photocopier:				
< One year	234	234	234	234
Two to five years	625	938	625	938
	<u>859</u>	<u>1,172</u>	<u>859</u>	<u>1,172</u>
Total	<u>30,234</u>	<u>54,047</u>	<u>30,234</u>	<u>54,047</u>

At 31 March 2025 capital commitments were £nil (2024: £nil).

20. 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.

COMMUNITY COUNCIL OF DEVON
NOTES TO THE GROUP FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

22. RELATED PARTY TRANSACTIONS

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

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

23. 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 1 Northleigh House, Thorverton Road, Exeter, EX2 8HF.

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

	2025 £	2024 £
Turnover	1,676	400,546
Cost of Sales	0	(311,832)
Gross Profit	1,676	88,714
Administration Expenses	(1,676)	(14,676)
Other Operating Income	0	0
Corporation Tax	0	0
	0	74,038
Interest Payable and similar charges	0	(2,209)
Net Profit for the year	0	71,829

The aggregate of the Assets and Liabilities was:

Assets	74	184,554
Liabilities	(2,774)	(187,254)
Shareholder' funds	(2,700)	(2,700)

COMMUNITY COUNCIL OF DEVON
NOTES TO THE GROUP FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

24. ANALYSIS OF FUND MOVEMENTS

	Balance at 1 April 2024 £	Total Incoming Resources £	Total Resources Expended £	Transfers £	Balance at 31 March 2025 £
Restricted Funds					
ACRE/Defra Rural Housing Enabler	0	61,335	0	(61,335)	0
Devon Community Housing Hub	49,360	68,217	(28,752)	(44,000)	44,825
Devon Community Resilience Forum	2,511	44,000	(13,453)	(27,000)	6,058
Energy Outreach/Big Energy Savings Network	0	11,124	(1,277)	(9,847)	0
Devon Drug & Alcohol	0	15,683	(253)	(15,430)	0
ACRE/Defra	0	53,145	0	(53,145)	0
EDDC VCS Infrastructure Support	3,262	60,000	(3,191)	(55,000)	5,071
NHS VCSE Assembly	4,028	123,245	(58,350)	(58,772)	10,151
Wild About Devon	6,000	7,000	(10,000)	(3,000)	0
Devon Food Rescue	740	1,260	(26)	(1,974)	0
Warm This Winter	1,249	0	(1,240)	(9)	0
Travelling With Confidence	51,258	100,205	(51,111)	(43,224)	57,128
Connecting People & Landscapes	0	12,993	(658)	(12,335)	0
Pelican Project	959	4,921	(83)	(1,913)	3,884
Devon Remembers	15,250	0	(13,000)	(2,250)	0
	134,617	563,128	(181,394)	(389,234)	127,117
Designated Funds					
Constructing Futures Devon	187,254	0	197	(71,473)	115,978
Catalyst Consultancy Services	0	86,238	(19,722)	(66,516)	0
NHS Cancer Outreach	0	10,000	(207)	(9,793)	0
Devon Resilience Innovation Project	237	17,130	(445)	(16,410)	512
Devon Community Learning Academy	40	3,619	(1,651)	(2,001)	7
General Reserve	200,000	0	0	0	200,000
Strategic Development Fund	59,635	0	0	(32,594)	27,041
Systems Development Fund	48,649	0	0	(31,206)	17,443
Premises Fund	19,547	0	0	(3,726)	15,821
Sage Publishing Grant Fund	0	2,200	(2,200)	0	0
Healthwatch Devon	4,965	0	0	(4,965)	0
NHS Village Halls support	500	0	0	(500)	0
	520,827	119,187	(24,028)	(239,184)	376,802
Unrestricted Fund					
	92,683	108,295	(779,979)	628,418	49,417
	748,127	790,610	(985,401)	0	553,336

COMMUNITY COUNCIL OF DEVON
NOTES TO THE GROUP FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

	Balance at 1 April 2023 £	Total Incoming Resources £	Total Resources Expended £	Transfers £	Balance at 31 March 2024 £
Restricted Funds					
Constructing Futures Devon	257,939	0	0	(257,939)	0
ACRE/Defra Rural Housing Enabler	0	35,670	(11,398)	(24,272)	0
Devon Community Housing Hub	37,304	56,216	(14,827)	(29,333)	49,360
Devon Community Resilience Forum	4,981	39,000	(22,039)	(19,431)	2,511
Energy Outreach/Big Energy Savings Network	0	6,730	(721)	(6,009)	0
Core20Plus Connector	1,800	0	0	(1,800)	0
ACRE/Defra	0	53,145	0	(53,145)	0
Empowering Enterprise	24,094	9,238	(143)	(33,189)	0
Experience Works	20,283	7,265	(34)	(27,514)	0
Growing Communities Grant Fund	5,133	0	(4,150)	(983)	0
New Start Devon (YTKO)	2,262	6,769	(277)	(8,754)	0
EDDC VCS Infrastructure Support	0	60,000	(1,738)	(55,000)	3,262
Community Renewal Fund (SSE)	26,412	0	0	(26,412)	0
Community Renewal Fund (Petroc Innovation Youth Community	908	0	0	(908)	0
NHS VCSE Assembly	26,230	23,475	(19,357)	(26,320)	4,028
Wild About Devon	2,000	18,230	(10,348)	(3,882)	6,000
Devon Food Rescue	(717)	12,040	(684)	(9,899)	740
Warm This Winter	0	7,367	(4,248)	(1,870)	1,249
NHS Virtual Wards	35,474	0	(7,724)	(27,750)	0
Travelling With Confidence	0	106,916	(48,664)	(6,994)	51,258
Connecting People & Landscapes	0	1,301	0	(1,301)	0
Pelican Project	0	4,921	(18)	(3,944)	959
Devon Remembers	15,250	0	0	0	15,250
	459,353	448,283	(146,370)	(626,649)	134,617
Designated Funds					
Constructing Futures Devon	0	0	0	187,254	187,254
Catalyst Consultancy Services	5,000	76,201	(22,125)	(59,076)	0
Love Devon Fundraising	173	374	0	(547)	0
Connecting You	16,692	38,720	(3,419)	(51,993)	0
Devon Resilience Innovation Project	0	23,150	(263)	(22,650)	237
Devon Community Learning Academy	344	2,196	0	(2,500)	40
General Reserve	200,000	0	0	0	200,000
Strategic Development Fund	150,000	0	0	(90,365)	59,635
Systems Development Fund	92,041	0	0	(43,392)	48,649
Premises Fund	30,000	0	0	(10,453)	19,547
Wellbeing Works	223	0	0	(223)	0
Healthwatch Devon	79,788	0	(2,823)	(72,000)	4,965
NHS Covid Vaccine Outreach	0	0	(117)	117	0
NHS Village Halls support	10,000	10,000	(5,494)	(14,006)	500
	584,261	150,641	(34,241)	(179,834)	520,827
Unrestricted Fund	16,324	447,715	(1,177,839)	806,483	92,683
	1,059,938	1,046,639	(1,358,450)	0	748,127