

Villages in Action
(A company limited by guarantee)
Report and Financial Statements
Year ending 31 March 2025

Charity number: 1086138
Company number: 04171822

Villages in Action

Reference and administrative details

Charity number: 1086138
Company number: 04171822
Registered Office: Combeinteignhead Village Hall, Combeinteignhead, Newton Abbot, TQ12 4RG

Our advisers

Independent Rowlands Webster Austin House, 43 Poole Road, Bournemouth, Dorset, BH4 9DN
Examiner
Bankers CAF Bank

Directors and Trustees

The Directors of the Charitable Company (the Charity) are its trustees for the purpose of charity law.
The Trustees and officers serving during the year and since the year end were as follows:

Key management personnel Villages in Action: Trustees and Directors

Co-Chairs	H Bovey C E Marshall	
Trustees:	H M Gilbert G Plant R H Sutton W A Van Der Plank	(resigned 24 April 2025) (resigned 24 April 2025)
Secretary	M A George	

Key management personnel:

Creative Director	M A George
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Villages in Action

Report of the Trustees for the year ending 31 March 2025 *(continued)*

The Trustees are pleased to present their Annual Trustees' Report together with the financial statements of the Charity for the year ending 31 March 2025 which are also prepared to meet the requirements for a Directors' Report and Accounts for Companies Act purposes.

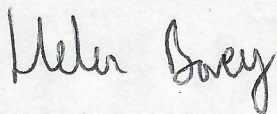
The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Chair's Report

As we close the year, we reflect on the extraordinary work we have done in collaboration with Devon communities, as well as the impact we have had. Whilst the cultural sector continues to face challenges in various forms, the impact of Villages in Action's work has never been needed more to ensure the inclusion and representation of rural voices. We remain committed to providing exceptional creative experiences that inspire, educate, and engage people of all ages who live in Devon's rural communities. We look forward to another year of creative growth, collective action and community inspiration.

This report covers the financial year from April 2024 to March 2025. It reviews our objectives, activities, and governance; our achievements and financial performance during the year; our work with other agencies and organisations; and our future plans for the organisation.

We would like to thank everyone who has supported Villages in Action in this period – our dedicated team of staff and volunteers, our funders, partners, and everyone who has attended our performances, workshops, and events. Your continued support allows us to bring the arts to communities that may otherwise miss out on these invaluable experiences. We look forward to continuing this vital work with you all in 2025.



Helen Bovey & Claire Marshall
Co-Chairs of the Board of Trustees

Villages in Action

Report of the Trustees for the year ending 31 March 2025 *(continued)*

Our purposes and activities

The Charity is established for the purposes of promoting, maintaining, improving and advancing education of the public, in particular of the County of Devon by the promotion and encouragement of the arts including the performing, visual, media, plastic and/or written arts, and by empowering communities to develop, organise, and sustain their own cultural activity and, in doing so, enhance their quality of life, encourage social inclusion and build up a sense of enterprise and self-confidence.

Public Benefit Statement

The trustees believe that Villages in Action is well-placed to make the most of the opportunities and challenges that lie ahead, and we will continue to take an agile approach to supporting not only our rural communities but the wider cultural sector. We have made organisational commitments to sustainability and climate change; equality, diversity and inclusion and developing an evidence base for cultural and creative impact.

The Board is firmly committed to the principles of public benefit, widening access, diversity and equal opportunities. In shaping their objectives for the year and planning Villages in Action's activities, the trustees have considered the Charity Commission's guidance on public benefit and the importance of demonstrating that Villages in Action fulfils its charitable purposes for the wider good of society. They believe that this report shows clearly that the charity offers a very wide range of support, activities and services to the communities of Devon.

Our core programme delivers activity in three dynamically interdependent strands of work:

1. **PRESENT:** excellent artists present live work (regional, national and international) in isolated rural towns and villages across Teignbridge, East Devon, Mid Devon, South Hams, West Devon, Torbay.
2. **CULTIVATE:** growing participation, cultural confidence & co-creation. Our focus in the last year has been on engagement with the youngest and oldest members of our rural communities through artist residencies working with children and young people and co-created projects including Daytime Seniors arts & health programme in East Devon.
3. **NURTURE:** talent development across all levels of experience through our From Devon With Love festival, rural co-creation residencies and targeted artistic/producer mentorships and training/skills development for Higher Education students.

Villages in Action

Report of the Trustees for the year ending 31 March 2025 (continued)

Achievements and performance

Over the reporting period, the charity delivered a vibrant programme of cultural and participatory work that engaged hard to reach audiences and communities. Key achievements include:

- 2,628 audience attendances at performances and public events, reflecting a strong reach and public interest
- 22,265 digital audiences relating to our Chasing Crockern online exhibition
- 67 performances were staged, showcasing a range of artistic work
- 25 creative participation sessions were hosted with 430 attendances. The sessions provided opportunities for rural residents to engage in culture and creativity on their doorsteps with excellent artists who value the contribution made by rural residents
- 83 artists employed, supporting the creative economy and ensuring high-quality delivery across all projects

These figures demonstrate the charity's continued commitment to artistic excellence, community involvement, and supporting the creative workforce.

Chasing Crockern: A Community-Focused Heritage Project

Chasing Crockern, a 15-month partnership project by Villages in Action and artists Sara Hurley and Lisa Schneidau culminated in March 2025. The project sought to revive and celebrate Dartmoor's rich folklore and heritage. Supported by funding from The National Lottery Heritage Fund and Arts Council England, the project was driven by a vision to engage local communities with their cultural heritage through storytelling, creative workshops, and collaborative arts practices. The project's central theme, "Chasing Crockern," explored Dartmoor's ancient folklore, particularly the mythic figure of Crockern, a legendary character said to be the guardian of the moor.

Community Engagement and Local Impact

A core focus of the project was community involvement, with a wide range of activities designed to bring together people of all ages and backgrounds across Dartmoor. Through a series of storytelling workshops, community story walks, and interviews with local residents, the project brought Dartmoor's traditions and legends to life. These workshops were conducted in schools, local clubs, and senior citizen groups, ensuring that both younger and older generations had the opportunity to engage with the stories that shaped their region.

One significant achievement was the creation of new local tales, where community members contributed their own experiences and imaginings, weaving modern narratives into the ancient folklore of Dartmoor. This intergenerational exchange helped foster a sense of pride in local traditions and a deeper connection to the area's cultural landscape.

Villages in Action

Report of the Trustees for the year ending 31 March 2025 (continued)

Achievements and performance (continued)

Storytelling Performances and Tours

A key outcome of the *Chasing Crockern* project was the development and performance of a new storytelling piece, which fused Dartmoor's ancient myths with contemporary themes. Written and performed by our partners, this performance combined traditional oral storytelling techniques with modern interpretations of Dartmoor's legends. The narrative explored themes of place, history, and myth, bringing the spirit of the moor alive through dynamic performances that resonated with both long-time residents and visitors to the area.

In March 2025, the storytelling performance toured across Dartmoor, with six performances held at various venues including local halls and outdoor spaces. The performances were met with rave reviews, with many audience members describing the experience as "lyrical" and "entrancing." The seamless blending of folklore, personal stories, and historical context captivated attendees, leaving a lasting impression of the rich cultural fabric of Dartmoor.

Exhibition and Audio Feature: Bringing Dartmoor to Life

In addition to the storytelling performances, *Chasing Crockern* culminated in an exhibition that explored the question: "What does the spirit of Dartmoor mean to you?" Curated by Monica-Shanta, the exhibition featured a rich array of multimedia artworks, including photography, video, sound clips, and illustrations, all gathered from the project's workshops and community interactions. The exhibition provided a visual and auditory representation of Dartmoor's unique cultural landscape, capturing the voices and perspectives of local residents and visitors alike.

The exhibition also featured an audio piece produced by Kerry Priest of Skylark FM, which encapsulated the project's interviews and collected stories. This 15-minute audio feature allowed listeners to immerse themselves in the personal recollections and reflections of Dartmoor's inhabitants, offering a deeper connection to the land and its myths.

Youth Engagement and Mentorship

One of the project's standout features was its engagement with local youth. Through a mentorship program with Fern Leigh Albert, young photographers were given the opportunity to document Dartmoor's landscapes, capturing the breathtaking natural beauty of the area through their lenses. These photographs were prominently displayed in the exhibition, not only showcasing the talents of young artists but also highlighting their unique perspectives on Dartmoor's cultural heritage. This initiative provided valuable experience for those involved, offering them professional development opportunities and a platform to share their work with new audiences. Photographers Louis West, Daniel Dayment, and Mahni Clear helped document the physical and cultural landscape of Dartmoor with their stunning visual contributions.

Villages in Action

Report of the Trustees for the year ending 31 March 2025 (continued)

Achievements and performance (continued)

Beyond the immediate impact of the performances and exhibitions, the project has left a lasting legacy in the communities it touched. By fostering a renewed appreciation for Dartmoor's folklore and offering new platforms for creative expression, *Chasing Crockern* has strengthened local identities, deepened connections to the land, and ensured that Dartmoor's stories continue to be passed down in the oral tradition.

Financial review

Unrestricted Funds

Villages in Action had an operating surplus of £946 in 2024-25 (2023-24: £351) and this has increased unrestricted reserves which stand at £11,312 (2024: £10,366) and continues the year-on-year increase in reserves in line with our Reserves Policy.

The principal sources of income were grants, donations and box office income.

We received a project grant from Arts Council England, and this along with a number of other grants has enabled our work to continue.

Our fixed cost base is low – we employ two part time members of staff and rent office space in Combeinteignhead Village Hall. The majority of our costs are associated with our charitable activities and this gives assurance to our funders and donors that their grants and donations go directly towards the vital work of Villages in Action and reaches more beneficiaries each year.

Cash reserves at the end of the year are lower than the previous year due to timing of activities in the year, with a large amount of activity in March 2025. Our cash flow forecasts remain positive for the coming year.

Restricted Funds

In the current year we were successful in attracting restricted project funds of £35,069:

- **Heritage Lottery Fund** – a grant of £22,000 to support the Chasing Crockern project.
- **Teignbridge District Council** – a grant of £10,264.
- **East Devon Council** – a grant of £2,805.

All funds were spent at the year end.

Villages in Action

Report of the Trustees for the year ending 31 March 2025 *(continued)*

Financial review (continued)

Investment powers and policy

The Trustees, having regard to the liquidity requirements of running Villages in Action, have kept available funds in an interest-bearing deposit account and seek to achieve a rate on deposit which matches or exceeds inflation as measured by the retail prices index.

Reserves policy and going concern

In the long term, the Trustees believe that significantly excessive levels of general funds are unjustified; however, Villages in Action should build and maintain a general reserve in relation to any fluctuations in income or unforeseen expenditure that may become necessary in the future. The Board have agreed that three month's operating costs should be held as a reserve. Operating costs are defined as total unrestricted expenditure excluding costs of raising funds. The general fund currently stands at £11,312, representing just over two month's operating costs. Over the next twelve months we expect reserves to increase slightly to achieve the target of three month's operating costs.

Funding has been confirmed from Arts Council England (April – September) and East Devon Council (April – March) and a further application has been submitted to Arts Council England for continued project funding from October. In addition, a full programme of activity is planned which will generate income from box office receipts.

We continue to seek new funding partners and have been successful at increasing funds to support our core work in 2024-25. Future plans will see a focus on income diversification including increased donations and private sponsorship.

The Trustees therefore believe it is appropriate to prepare the financial statements on the going concern basis.

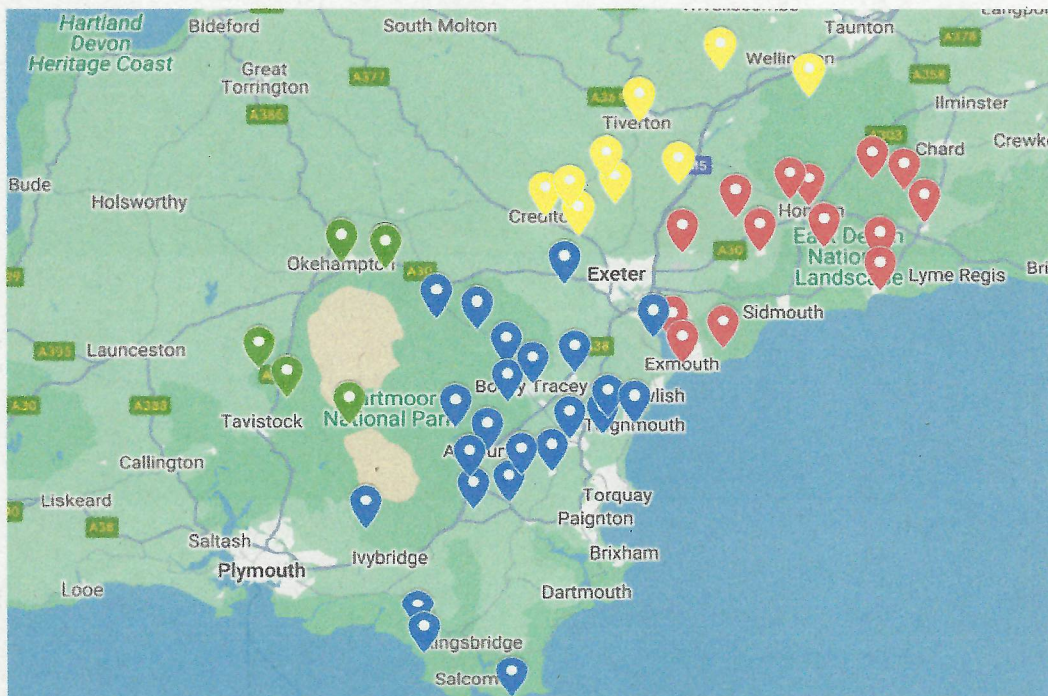
Villages in Action

Report of the Trustees for the year ending 31 March 2025 *(continued)*

Plans for future periods

Looking ahead to the next year Villages in Action will continue to redefine rural touring across Devon by deepening cultural engagement, fostering artist development, and strengthening community resilience. Building on our integrated approach of co-creation, performance, and participation, we aim to bring high-quality, diverse work to rural spaces, ensuring that underrepresented voices are amplified. Over the next year, we will deliver over 65 live performances, embed rural residencies, and expand initiatives for young people, older adults, and families. Our collaborative hubs will empower local co-curators, while national and international partnerships will broaden the range of experiences we offer, challenging traditional touring models and enriching Devon's cultural life.

Future growth will also focus on strengthening organisational resilience and diversifying income streams through new partnerships with non-arts sectors. By amplifying the social benefits of our events, testing hybrid audience models, and investing in capacity building across our network, we aim to broaden and diversify our audiences while improving long-term sustainability. Our evolving board will bring new perspectives and expertise, supporting a strategic vision that integrates creative innovation, community wellbeing, and environmental responsibility. As we navigate a changing cultural landscape, we remain committed to championing local talent, expanding inclusive programming, and positioning Devon as a vibrant hub for creative exploration and community connection.



Villages in Action Network Map

Villages in Action

Report of the Trustees for the year ending 31 March 2025 (continued)

Structure, Governance and Management

Governing Document

Villages in Action is a registered charity (No 1086138) and a company (No 04171822) limited by guarantee. The governing documents of Villages in Action are its Memorandum and Articles of Association. The company was incorporated on 2 March 2001 and registered as a charity on 12 April 2001. The Trustees of the Charitable Company guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up.

Appointment, induction and training of trustees

Trustees retire after three years by rotation. These Trustees may offer themselves for re-appointment. All new trustees are recruited via a thorough process. Candidates are interviewed by a panel of trustees and if appropriate recommended to the Board for appointment. New Board members undertake a series of induction meetings with the Board Chair, Creative Director and Finance Manager and staff and a comprehensive induction pack is provided. Board wide training is arranged as required.

Organisation

The Trustees ensure the accuracy and timeliness of all financial reporting information through the work of its Board which reviews all financial information, the development of business systems and procedures and progress on income generation and fundraising strategies. The Board, which meets on a quarterly basis develops and monitors the Finance Control Procedures Policy and Risk Register. In addition, it reviews operational risks in relation to employment issues as well as keeping abreast of changes in employment law and developing relevant policies. The Board also reviews Health & Safety Policy and procedures as well as Safeguarding Policy and procedures.

In terms of service quality, all individual projects undertaken by the organisation are subject to risk assessment, monitoring and evaluation procedures. Reports are made quarterly to the Trustees.

Related parties and co-operation with other organisations

None of our Trustees receive remuneration or other benefit from their work as Trustees with the Charity. 2 Trustees, Wendy Van Der Plank and Helen Gilbert, were engaged on a freelance basis for various projects throughout the year.

Any connection between a Trustee or Senior Manager of Villages in Action with a production company, contracted actor, performer or exhibitor must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party. Villages in Action has a Conflict of Interests Policy and Register of Interests.

Villages in Action

Report of the Trustees for the year ending 31 March 2025 *(continued)*

Structure, Governance and Management *(continued)*

Pay policy for senior staff

The Directors, who are Villages in Action's Trustees, consider themselves and the Creative Director (as listed on page 1) to be the key management personnel in charge of directing and controlling, running and operating Villages in Action on a day-to-day basis. All Directors give of their time freely and no Director received remuneration for being a Director/Trustee in the year. Details of related party transactions are disclosed in note 11 to the accounts.

Salaries are benchmarked against market rates for all staff. The pay of the senior staff is reviewed annually and normally increased in accordance with inflation and at the same rate as all other staff.

Villages in Action

Report of the Trustees for the year ending 31 March 2025 *(continued)*

Trustees' responsibilities in relation to the financial statements

The Trustees (who are also the directors of the Villages in Action for the purposes of company law) are responsible for preparing a Trustees' Annual Report and 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 financial statements for each 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 for that period. In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that Villages in Action 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 Villages in Action and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of Villages in Action and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

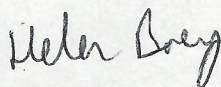
The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on Villages in Action's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure to our independent examiners:

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 independent examiner in connection with preparing their report, of which Villages in Action's independent examiner is unaware, and
- the Trustees, having made enquiries of fellow directors and Villages in Action's independent examiner that they ought to have individually taken, have each taken all steps that she is obliged to take as a director in order to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

By order of the Board of Trustees
H Bovey & C E Marshall (Co-Chairs)



17 July 2025

Villages in Action

Report of the Trustees for the year ending 31 March 2025 (continued)

Independent Examiner's report to the members of Villages in Action

Responsibilities and basis of report

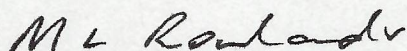
As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



CTA FMAAT ATT(Fellow)

For and on behalf of Rowlands Webster

Austin House

43 Poole Road

Bournemouth

Dorset

BH4 9DN

Date: 17 July 2025

Villages in Action
Statement of Financial Activities
(including the Income and Expenditure Account)
for the year ending 31 March 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Income					
<i>Donations and legacies</i>					
Donations	3	209	-	209	75
<i>Income from charitable activities:</i>					
Artistic programme	4	110,852	35,069	145,921	133,777
Investment income	5	84	-	84	71
Total income		111,145	35,069	146,214	133,923
Expenditure					
Expenditure on charitable activities	6	110,199	35,069	145,268	133,572
Total expenditure		110,199	35,069	145,268	133,572
Net (expenditure)/income and net movement in funds for the year		946	-	946	351
Reconciliation of funds					
Total Funds brought forward		10,366	-	10,366	10,015
Total funds carried forward		11,312	-	11,312	10,366

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.
The notes on pages 15 to 23 form an integral part of the financial statements.

**Villages in Action
Balance Sheet
as at 31 March 2025**

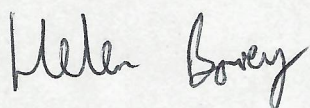
	Note	2025 £	2024 £
Current assets			
Debtors	13	1,323	2,578
Cash at bank and in hand		35,644	59,155
Total Current Assets		36,967	61,733
Liabilities			
Creditors falling due within one year	14	(14,093)	(4,276)
Net Current assets		22,874	57,457
Deferred income	15	(11,562)	(47,091)
Net assets		11,312	10,366
The funds of the Charity:			
Unrestricted general funds	16	11,312	10,366
Total charity funds		11,312	10,366

Registered Company No: 04171822

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

These financial statements were approved by the members of the Board and authorised for issue on the 17 July 2025 and are signed on their behalf by:

Signed



Helen Bovey, Co-Chair of Board on behalf of the Trustees

The notes on pages 15 to 23 form an integral part of the financial statements.

Villages in Action

Notes to the accounts for the year ending 31 March 2025 *(continued)*

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) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Villages in Action meets the definition of a public benefit entity under FRS102. Assets and liabilities are recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

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

b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

c) Judgements and key accounting estimates

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

d) Preparation of the accounts on a going concern basis

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future.

The general reserves currently stand at just over two months' operating costs. Villages in Action has budgets in place to increase general reserves to three months operating costs by the end of March 2026.

The Trustees therefore believe it is appropriate to prepare the financial statements on the going concern basis.

Villages in Action

Notes to the accounts for the year ending 31 March 2025 *(continued)*

1. Accounting Policies (continued)

e) Income recognition policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the Charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the Charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

1. Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the Bank.

2. Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

3. Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified as:

- Expenditure on charitable activities includes the costs of artistic activities undertaken to further the purposes of the Charity and their associated support costs.
- The Charity is not VAT registered, and irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Villages in Action

Notes to the accounts for the year ending 31 March 2025 *(continued)*

1. Accounting Policies (continued)

4. Allocation of support costs

Support costs are those functions that assist Villages in Action's work but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Charity's artistic programme and participatory activities. The bases on which support costs have been allocated are set out in note 7.

5. Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

6. Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

7. Creditors and provisions

Creditors and provisions are recognised where Villages in Action has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

8. Financial instruments

Villages in Action 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.

9. Pensions

Villages in Action contributes to a group money purchase defined contribution pension scheme operated by NEST. New and existing employees are automatically enrolled into the money purchase scheme unless they have exercised their right to opt out of scheme membership.

Employees joining the money purchase pension scheme operated by NEST, contract directly with the insurance company. Villages in Action makes a matching contribution of 3% (2024: 3%) of salary to this pension scheme and acts as agent in collecting and paying over employee pension contributions.

Villages in Action

Notes to the accounts for the year ending 31 March 2025 (continued)

2. Legal status of the Charity

Villages in Action is a company limited by guarantee, incorporated in England & Wales, and has no share capital. In the event of Villages in Action being wound up, the liability in respect of the guarantee is limited to £1 per member of Villages in Action.

The registered office address is Combeinteignhead Village Hall, 19 Shaldon Road, Combeinteignhead, Devon, TQ12 4RG. Our main areas of activity are:

- PRESENT: Platforming excellent performance work in Devon's rural spaces
- CULTIVATE: Community participation and co-creation
- NURTURE: Talent development

3. Income from donations

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Donations	209	-	209	75

Income from donations includes Gift Aid. From time-to-time Villages in Action benefits from the involvement and support of volunteers. In accordance with accounting standards, the economic contribution of general volunteers is not recognised in the accounts.

4. Income from charitable activities

In the year Villages in Action presented a programme of artistic events in rural Devon.

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Grant income: Arts Council England	74,724	-	74,724	44,781
Grant income: National Lottery Awards for All				3,994
Grant income: National Lottery Heritage Fund	-	22,000	22,000	2,152
Grant income: East Devon District Council	10,000	2,805	12,805	10,000
Grant income: Teignbridge District Council	-	10,264	10,264	-
Other grant income	-	-	-	7,340
Income from performances	18,033	-	18,033	13,345
Commissions	6,975	-	6,975	30,557
Services	1,120	-	1,120	21,608
Charitable activities	110,852	35,069	145,921	133,777

Villages in Action

Notes to the accounts for the year ending 31 March 2025 *(continued)*

5. Investment income

All of Villages in Action's investment income arises from money held in interest bearing deposit accounts.

6. Analysis of expenditure on charitable activities

	Charitable activities £
Organisational & Payroll	32,700
Office Overheads	6,192
Activity Costs	87,631
Specialist Funds	4,979
Governance costs (see note 7)	2,467
Support costs (see note 7)	11,299
Total	145,268

Of the £145,268 expenditure in 2024-25 (2024: £133,572), £110,199 was charged to unrestricted funds (2024: £131,420) and £35,069 to restricted funds (2024: £2,152).

Villages in Action

Notes to the accounts for the year ending 31 March 2025 (continued)

7. Analysis of governance and support costs

Villages in Action initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the key charitable activities undertaken (see note 6) in the year. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

Analysis of support and governance costs				
	General support	Governance function	Total	Basis of apportionment
	£	£	£	
Trustee Travel Expenses	-	26	26	Direct
AGM Room Hire	-	200	200	Direct
Salaries, wages and related costs	7,080	1,804	8,884	Staff time
General office costs	3,935	437	4,372	Direct
Accountancy & tax fees	284	-	284	Direct
Total	11,299	2,467	13,766	

8. Net income/(expenditure) for the year

	2025	2024
	£	£
This is stated after charging:		
Accountancy & tax fees	284	1,584
	284	1,584

9. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2025	2024
	£	£
Salaries and wages	27,125	24,042
Social security costs	1,828	1,919
Pension costs	533	500
	29,486	26,461

No employees had employee benefits in excess of £60,000 (2024: £nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred.

Villages in Action

Notes to the accounts for the year ending 31 March 2025 (continued)

Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel (continued)

The key management personnel of Villages in Action comprise the Trustees and the Creative Director. The total employee benefits of the key management personnel were £21,420 (2024: £15,063).

The Trustees were not paid or received any other benefits from employment with Villages in Action in the year (2024: £nil) neither were they reimbursed expenses during the year (2024: £nil). Payments were made to 1 trustee on a freelance basis for various projects throughout the year and this is disclosed in Note 11.

10. Staff Numbers

The average monthly head count was 2 staff (2024: 2 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year was as follows:

	2025 Number	2024 Number
Permanent staff including part time staff on permanent basis	2	2

11. Related party transactions

Ms Wendy Van Der Plank and Ms Gilbert, trustees of Villages in Action, were engaged on a freelance basis for various projects throughout the year. Ms Van Der Plank received £836 (2024: £2,034) and Ms Gilbert received £1,575 (2024: £nil).

12. Corporation Taxation

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

13. Debtors

	2025 £	2024 £
Trade Debtors	1,227	2,258
Prepayments & accrued income	96	320
	1,323	2,578

Villages in Action

Notes to the accounts for the year ending 31 March 2025 (continued)

14. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	6,488	2,060
Accruals	7,271	1,584
Taxation and social security costs	334	632
	14,093	4,276

Deferred income comprises income from projects due to take place post 31 March 2025.

15. Deferred income

	2025 £	2024 £
Arising from Government Grants	11,562	11,266
Arising from Other Grants	-	35,825
	11,562	47,091

Deferred income is included within:

	2025 £	2024 £
Shown as Deferred Income on the face of the Balance Sheet	11,562	47,091
Movements in the year:		
Deferred income at 1 April 2024	47,091	3,994
Released from previous periods	(47,091)	(3,994)
Resources deferred in the year	11,562	47,091
Deferred Income at 31 March 2025	11,562	47,091

Villages in Action

Notes to the accounts for the year ending 31 March 2025 (continued)

16. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance 1 April 2024 £	Incoming resources £	Resources expended £	Funds 31 March 2025 £
Designated to ongoing activity	8,900	-	(8,900)	-
General fund	1,466	111,145	(101,299)	11,312
Total	10,366	111,145	(110,199)	11,312

Name of unrestricted fund	Description, nature and purposes of the fund
Designated to ongoing activity	Funds set aside by the trustees for specific purposes.
General fund	The 'free reserves' after allowing for any designated funds.