

Company registration number: 06115797

Charity registration number: 1119730

West Devon Community and Voluntary Services

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025



WESTCOTTS

CHARTERED ACCOUNTANTS
& BUSINESS ADVISERS

West Devon Community and Voluntary Services

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West Devon Community and Voluntary Services

Reference and Administrative Details

Trustees	P King, Chair
	K Vile
	U Mann
	D Newland
	M Cullen (appointed 24 February 2025)
	L Bird (appointed 27 February 2025)
	C Acton (appointed 24 February 2025)
Charity Registration Number	1119730
Company Registration Number	06115797
Registered Office	Ockment Centre North Street Okehampton Devon EX20 1AR
Independent Examiner	Westcotts (SW) LLP Independent examiner Timberly South Street Axminster Devon EX13 5AD
Accountants	Westcotts Timberly South Street Axminster Devon EX13 5AD

West Devon Community and Voluntary Services

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2025.

Objectives and activities

Objects and aims

The charity supports the promotion of any charitable purposes for the benefit of the community in West Devon, in particular the advancement of education, the protection of health and the relief of poverty, distress and sickness. It also promotes and organises co-operation in the achievement of the above purposes and to that end to bring together in council representatives of the voluntary organisations and statutory authorities with West Devon, the area of benefit.

We do this through the provision of infrastructure support services to voluntary and community organisations. These services include:

- Development to improve the capacity and quality of voluntary and community organisations through training events and one to one development support
- Support through practical services such as our newsletter and electronic bulletin,
- Representation, facilitating collaboration between the voluntary sector and statutory partners on strategic partnerships at town, district locality and county level to ensure West Devon has a voice.
- Development Support and Liaison, identifying and prioritising the needs of local communities and facilitating local action to meet those needs
- Access to volunteering; developing volunteering opportunities with local groups and organisations and enabling volunteers to find suitable opportunities.

Public benefit

In planning our activities for the year we have kept in mind the Charity Commission guidance on public benefit.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Throughout the year we measure performance at every meeting of the Trustees using agreed Key Performance Indicators (KPIs).

KPI 1: Worked to ensure that communities and the VCSE sector were able to engage in, and influence decision making, policy development and service delivery. 2024 - 2025 KPIs (December 2025) revealed that we were on-track to meet the target of 8 Alliance Meetings with 6 held to date. Attendance data was similarly positive with 108 groups in attendance and 135 attendees. The Annual Surveys revealed that 100% of those attending found the meetings to be useful, providing a wider understanding of the landscape and helping to build relationships. Within this outcome we also measured the number of meetings attending with a pleasing number of 34 as the performance outcome. We also organised and ran 5 (3 recorded in KPIs to Trustees - 2 followed in the period to the end of the FY) special community events with 6012 plus members of the public and 92 plus groups in attendance - these figures were especially pleasing and exceeded expectations.

West Devon Community and Voluntary Services

Trustees' Report

KPI 2: People and groups have enhanced skills, knowledge and confidence to act and develop new responses to need because of WDCVS services. Although we did not meet our targets in relation to this measure, we did deliver 5 workshops with attendance in those recorded as 55 people and 24 groups. The lower-than-expected numbers in attendance were a consequence both of a change to rural outreach as opposed to town events and of inclement weather. In terms of the 1:1 support provided we delivered considerably more than expected and exceeded our target of 52 by 15 reaching 67.

KPI 3: People have access to more and increasingly diverse range of opportunities to become active citizens. The number of opportunities to engage with the community through volunteering was 16 and exceeded our baseline targeting from the previous year.

KPI 4: People and groups have stronger relationships and connections to local services. This KPI was driven through our Social Prescribing team. The numbers of people supported was positive with 252 in Tavistock Area Wellbeing and 202 in North Devon Primary Care Network.

KPI 5: This KPI related to marketing with figures relating to Post Reach, Views, Interaction and Followers all positive.

Financial review

The total incoming resources generated during the year were £309,302 (2024: £245,425). A total of £299,728 (2024: £230,876) was received in grants.

Expenditure exceeded income during the year, but this was expected given the level of reserves that were held at the start of the year.

Policy on reserves

The Trustees are satisfied that the level of reserves as shown on the balance sheet are adequate to cover known and anticipated costs in the short term. Reserves will be kept to cover mandatory redundancy payments for staff and funds required to cover long term agreements. Reserves are required to cover six months for organisational staff and three months running costs. Further reserves will be kept to cover equipment replacements and a £10,000 contingency fund. The total reserves that the Trustees aim to hold is therefore £39,659. The level of reserves at 31 March 2025 is £223,017 (2024: £256,947) which exceeds the reserves policy. £219,774 of the reserves are held to fulfil conditions of grant agreements. The Trustees continue to review the allocation of funds.

West Devon Community and Voluntary Services

Trustees' Report

Structure, governance and management

Nature of governing document

The organisation is a charitable company limited by guarantee, incorporated on 19 February 2007 and registered as a charity on 19 June 2007. The charity was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of being wound up members are required to contribute £1.

The charity was formed in February 2007 to merge the activities of Okehampton & District CVS and Tavistock CVS.

With effect from 1 April 2007 the operating activities of both separate organisations were channelled into the newly created entity and from that point all reporting has been undertaken through the new charity.

Accordingly, all assets and liabilities of the separate charities were transferred into this charity.

Recruitment and appointment of trustees

Potential trustees are sent a Trustee Information Pack which is reviewed annually. They are required to complete an application form which is reviewed by all trustees. A conversation will then take place between either a nominated trustee or the Chief Officer. They are then invited to a trustees meeting to see the workings of the charity and meet fellow trustees. Following agreement from trustees that the potential trustee is accepted, they will be contacted and asked to confirm they are still interested. On receipt of this confirmation, a formal vote to accept the applicant as a trustee will be taken.

Induction and training of trustees

On being voted as a trustee, sessions are held with the Chair, Chief Officer and introductions made to staff. Copies of the latest set of accounts, the constitution, the last two trustee meetings and all associated papers (chief Officers report, financial reports etc) are also provided together with copies of relevant policies.

Organisational structure

The trustees meet at least 4 times a year.

Trustees meet with all staff twice a year.

Day to Day management of the charity is delegated to the Chief Officer.

Financial approval limits are in line with the agreed financial procedures. Agreements and projects beyond these limits are approved by the Trustees.

Trustees review the liabilities and risks on a regular basis at Trustee Meetings.

Statement of trustees' responsibilities

The trustees (who are also the directors of West Devon Community and Voluntary Services for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

West Devon Community and Voluntary Services

Trustees' Report

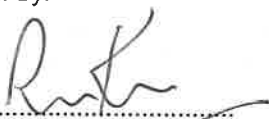
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its 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 apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for 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 the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 5 Nov 2025 and signed on its behalf by:


.....
P King
Trustee

West Devon Community and Voluntary Services

Independent Examiner's Report to the trustees of West Devon Community and Voluntary Services ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.


Independent examiner's statement

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

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:

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

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


.....
Robyn Gifford-England ACA
Independent examiner
ICAEW

Timberly
South Street
Axminster
Devon
EX13 5AD

11 November 2025

West Devon Community and Voluntary Services

Independent Examiner's Report to the trustees of West Devon Community and Voluntary Services ('the Company')

Date: 11/11/25

P/L
5/10/25

West Devon Community and Voluntary Services

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2025 £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	299,728	299,728	230,876
Charitable activities	4	5,020	5,020	8,553
Investment income	5	4,554	4,554	5,996
Total income		<u>309,302</u>	<u>309,302</u>	<u>245,425</u>
Expenditure on:				
Charitable activities	6	<u>(343,232)</u>	<u>(343,232)</u>	<u>(326,349)</u>
Total expenditure		<u>(343,232)</u>	<u>(343,232)</u>	<u>(326,349)</u>
Net expenditure		<u>(33,930)</u>	<u>(33,930)</u>	<u>(80,924)</u>
Net movement in funds		(33,930)	(33,930)	(80,924)
Reconciliation of funds				
Total funds brought forward		<u>256,947</u>	<u>256,947</u>	<u>337,871</u>
Total funds carried forward	14	<u>223,017</u>	<u>223,017</u>	<u>256,947</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 14.

The notes on pages 11 to 20 form an integral part of these financial statements.

West Devon Community and Voluntary Services

(Registration number: 06115797)

Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Current assets			
Debtors	11	12,501	27,576
Cash at bank and in hand	12	243,675	260,375
		<u>256,176</u>	<u>287,951</u>
Creditors: Amounts falling due within one year	13	<u>(33,159)</u>	<u>(31,004)</u>
Net assets		<u>223,017</u>	<u>256,947</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>223,017</u>	<u>256,947</u>
Total funds	14	<u>223,017</u>	<u>256,947</u>

For the financial year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 8 to 20 were approved by the trustees, and authorised for issue on 03/11/2025 and signed on their behalf by:


P King
Trustee

The notes on pages 11 to 20 form an integral part of these financial statements.

West Devon Community and Voluntary Services

Statement of Cash Flows for the Year Ended 31 March 2025

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	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash expenditure		(33,930)	(80,924)
Adjustments to cash flows from non-cash items			
Investment income	5	<u>(4,554)</u>	<u>(5,996)</u>
		(38,484)	(86,920)
Working capital adjustments			
Decrease in debtors	11	15,075	18,684
Increase in creditors	13	<u>2,155</u>	<u>22,361</u>
Net cash flows from operating activities		(21,254)	(45,875)
Cash flows from investing activities			
Interest receivable and similar income	5	<u>4,554</u>	<u>5,996</u>
Net decrease in cash and cash equivalents		(16,700)	(39,879)
Cash and cash equivalents at 1 April		<u>260,375</u>	<u>300,254</u>
Cash and cash equivalents at 31 March		<u><u>243,675</u></u>	<u><u>260,375</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 11 to 20 form an integral part of these financial statements.

West Devon Community and Voluntary Services

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Charity status

The charity is limited by guarantee, incorporated in England & Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Ockment Centre
North Street
Okehampton
Devon
EX20 1AR

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

West Devon Community and Voluntary Services 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.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Judgements

The preparation of the financial statements requires management to make judgements that affect the amounts reported. There were however no significant judgements to disclose during the year.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

West Devon Community and Voluntary Services

Notes to the Financial Statements for the Year Ended 31 March 2025

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

West Devon Community and Voluntary Services

Notes to the Financial Statements for the Year Ended 31 March 2025

Financial instruments

Classification

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Recognition and measurement

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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

Debt instruments are subsequently measured at amortised cost.

West Devon Community and Voluntary Services

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Notes to the Financial Statements for the Year Ended 31 March 2025

3 Income from donations and legacies

	Unrestricted funds General £	Total 2025 £
Grants, including capital grants;		
Grants from other charities	299,728	299,728
	<u>299,728</u>	<u>299,728</u>
	Unrestricted funds General £	Total 2024 £
Grants, including capital grants;		
Grants from other charities	230,876	230,876
	<u>230,876</u>	<u>230,876</u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2025 £
Cost centre running costs	5,020	5,020
	<u>5,020</u>	<u>5,020</u>
	Unrestricted funds General £	Total 2024 £
Cost centre running costs	8,553	8,553
	<u>8,553</u>	<u>8,553</u>

West Devon Community and Voluntary Services

Notes to the Financial Statements for the Year Ended 31 March 2025

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5 Investment income

	Unrestricted funds General £	Total 2025 £
Interest receivable and similar income; Interest receivable on bank deposits	4,554	4,554
	<u>4,554</u>	<u>4,554</u>
	Unrestricted funds General £	Total 2024 £
Interest receivable and similar income; Interest receivable on bank deposits	5,996	5,996
	<u>5,996</u>	<u>5,996</u>

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2025 £
Cost centre running costs		32,595	32,595
Transitions moneywise		4,380	4,380
CH & SCT		6,015	6,015
Tavistock wellbeing		70,829	70,829
ND PCN		40,265	40,265
STP		1,443	1,443
WHH redress		47,762	47,762
Tavistock HWA		347	347
Okehampton health alliance		437	437
HOPE western		23,394	23,394
Ukraine support		6,346	6,346
WEST LCP participation		33,097	33,097
Winter pressures		42,893	42,893
A4A		8,285	8,285
TDA		19,817	19,817
CMHF Support		2,115	2,115
EAST LCP		983	983
OUC		63	63
Governance costs	7	<u>2,166</u>	<u>2,166</u>
		<u>343,232</u>	<u>343,232</u>

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West Devon Community and Voluntary Services

Notes to the Financial Statements for the Year Ended 31 March 2025

	Note	Unrestricted funds General £	Total 2024 £
Cost centre running costs		25,440	25,440
Southern car forum		1,628	1,628
Transitions moneywise		4,626	4,626
CH & SCT		2,129	2,129
Tavistock wellbeing		47,737	47,737
ND PCN		45,395	45,395
STP		2,810	2,810
WHH redress		66,836	66,836
Tavistock HWA		2,027	2,027
Okehampton health alliance		815	815
Core 20+		13,986	13,986
HOPE western		21,041	21,041
Ukraine support		9,265	9,265
WEST LCP participation		11,326	11,326
Winter pressures		61,264	61,264
TDA		8,024	8,024
Governance costs	7	2,000	2,000
		<u>326,349</u>	<u>326,349</u>

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2025 £
Independent examiner fees		
Examination of the financial statements	2,106	2,106
Other governance costs	60	60
	<u>2,166</u>	<u>2,166</u>
	Unrestricted funds General £	Total 2024 £
Independent examiner fees		
Examination of the financial statements	1,938	1,938
Other governance costs	62	62
	<u>2,000</u>	<u>2,000</u>

West Devon Community and Voluntary Services

Notes to the Financial Statements for the Year Ended 31 March 2025

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

West Devon Community and Voluntary Services

Notes to the Financial Statements for the Year Ended 31 March 2025

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9 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	168,829	166,622
Social security costs	5,122	3,870
Pension costs	15,100	5,638
	<u>189,051</u>	<u>176,130</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year was as follows:

	2025 No	2024 No
Number of staff	<u>13</u>	<u>11</u>

No employee received emoluments of more than £60,000 during the year.

10 Independent examiner's remuneration

	2025 £	2024 £
Examination of the financial statements	<u>2,106</u>	<u>1,938</u>

11 Debtors

	2025 £	2024 £
Trade debtors	<u>12,501</u>	<u>27,576</u>

12 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	3	3
Cash at bank	<u>243,672</u>	<u>260,372</u>
	<u>243,675</u>	<u>260,375</u>

West Devon Community and Voluntary Services

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Notes to the Financial Statements for the Year Ended 31 March 2025

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	31,206	29,304
Accruals	1,953	1,700
	<u>33,159</u>	<u>31,004</u>

14 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
General				
General Funds	<u>256,947</u>	<u>309,302</u>	<u>(343,232)</u>	<u>223,017</u>

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General				
General Funds	<u>337,871</u>	<u>245,425</u>	<u>(326,349)</u>	<u>256,947</u>

15 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2025 £
Current assets	256,176	256,176
Current liabilities	<u>(33,159)</u>	<u>(33,159)</u>
Total net assets	<u>223,017</u>	<u>223,017</u>
	Unrestricted funds General £	Total funds at 31 March 2024 £
Current assets	287,951	287,951
Current liabilities	<u>(31,004)</u>	<u>(31,004)</u>
Total net assets	<u>256,947</u>	<u>256,947</u>

West Devon Community and Voluntary Services

Notes to the Financial Statements for the Year Ended 31 March 2025

16 Related party transactions

There were no related party transactions in the year (2024: None).