



Action East Devon Limited

Annual Report Year ended 31st March 2021

Action East Devon is a Company Limited by Guarantee registered in England (number 07035905) and registered as a charity in England and Wales (number 1134611).
Registered office: Younghayes Centre, 169 Younghayes Road, Cranbrook, Devon EX5 7DR

Action East Devon Limited
Trustees Report
Year Ended 31 March 2021

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Action East Devon Limited
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Statement from the Chair

The Chair of Action East Devon in 2019/20, Jackie Collins, concluded her forward to the Trustees Annual Report for that year with these words: 'The Covid-19 pandemic, starting at the end of this financial year, will bring further challenges for vulnerable people in the foreseeable future. We believe we are well placed to provide continued support to this group with the use of new and innovative solutions.'

As the nation seeks to recover from the Covid19 pandemic it is my privilege to pay tribute to the work of Jackie Collins who stood down as Chair at the November 2020 AGM, to all the staff and the volunteers of Action East Devon. Led so well by Karen Kelly as Chief Executive all involved with the charity responded ably and flexibly to support our local communities in the past year which, as we are all acutely aware, has seen many challenges both for individuals and for organisations. More details of how Action East Devon responded to the pandemic are in the section below 'Impact of Covid-19'. All the work that has been done in the past year has shown how important the services delivered by Action East Devon are to the community.

With the recruitment of new skilled and committed members the Trustees are determined to build for the future. The Trustees Annual Report for 2019/20 reflected on the loss of a substantial contract (Westbank) and some consequential restructuring. The charity was fortunate in having financial reserves which has helped through the pandemic, and the Trustees are now focused on the financial security of the charity for the future. Details of the Reserves policy are in the section below 'Reserves policy'.

Our last Strategic Plan took us up to the point when the pandemic struck and it is appropriate now to produce a new Plan. Action East Devon has clarity for the next few years over its base in Cranbrook although our work will take us across East Devon and more widely in the county to the point of need. We are pleased to have renewed interest in the charity from East Devon District Council and look forward to working more closely in partnership with the Council to support recovery from the pandemic. We are also keen to work in a supportive and enabling way with the several community groups which have sprung up in the area during the pandemic.

The financial year 2021/22 will see the first steps towards our new Strategic Plan being put in to place. I am sure we shall be able to restate and deliver on our commitment to the people of East Devon and beyond: to be a leading local charity working with the people, communities and organisations of East Devon, and more widely in Devon, to create services and support for their wellbeing in response to need.

Graham Fice,
Chair of the Board of Trustees

Action East Devon Limited

Trustees Report

Year Ended 31 March 2021

The Board of Trustees presents the report and financial statements for Action East Devon, formerly East Devon Volunteer Support Agency for the year ending 31 March 2021, which are also prepared to meet the requirements for a Director's Report and Financial Statements for the purposes for the Companies Act.

Action East Devon is a company limited by guarantee and a registered charity.

The Financial Statements comply with the Charities Act 2011 (and any subsequent amendments), with the Companies Act 2006, with the Memorandum and Articles of Association of the charitable company, and with the Statement of Recommended Practice (SORP) for charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Objectives and Activities

Action East Devon is an independent charitable body and company limited by guarantee registered in 1998. The Memorandum and Articles of Association set out the governance structures and aims of the organisation.

The Trustees are volunteers from the community and act as Directors for the purposes of company law. The governance of the charity pays due regard to the rules, regulations and good practice recommendations from the Charity Commission, and where appropriate to the UK Corporate Governance Code.

The Board of Trustees ensure that all work of the organisation accords with the Objects of the charity:

- The promotion of any charitable purposes for the benefit of the community, principally but not exclusively East Devon, the charitable purposes being the advancement of education, the protection of health, and the relief of poverty, distress and sickness
- To promote and organise co-operation in achievement of the above purposes

The Trustees also ensure that public benefit is provided through the delivery of outreach projects and services which directly meet the needs of the most vulnerable people in our society, enabling them to achieve a range of health and wellbeing outcomes.

The Trustees confirm that they have had due regard to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives, in planning future activities and in setting policy for the year.

The charity's outreach projects and services are delivered in local communities where there is a need and are either free or low cost to ensure maximum accessibility to those in need. The following sections outline our work, achievements and challenges during 2020/21 and the on-going challenges the organisation faces due to the impact of the Covid-19 pandemic.

Achievements and Performance

Projects and services

We entered 2020/21 amid the first full national lockdown with restrictions, aimed at minimising the spread and impact of the virus, limiting every aspect of life and work.

The organisation had to act quickly and decisively to keep services operating whilst ensuring the safety of everyone involved.

With all staff instructed to work from home, we quickly set up systems and processes that enabled us to continue to operate. Initially every day brought a new challenge that required a response and often a change in how we were used to working. As we moved through the different levels of restrictions and the new guidance that accompanied them, we responded swiftly to make the necessary changes. Everyone from Trustees to Volunteers 'stepped up to the plate' and took responsibility within their roles to keep the organisation working to support people.

As the pandemic progressed and subsequent restrictions introduced and altered, it became very apparent that this situation was a long-term one. This resulted in the Board having to make decisions to protect the future viability of the organisation to provide support services through our projects. We utilised the government's Coronavirus Job Retention Scheme (CJRS) and placed some staff on furlough whilst others adapted quickly to new ways of working. Additional (virtual) Board meetings were held to discuss and decide on risk assessments; financial planning; and the operational viability of services. All funders were contacted and agreement sought and gained to alter key performance indicators and to revise project budgets.

Below are the details of the actions we took for each of our services and the achievements we had during 2020/21.

Counselling for Carers (C4C)

Once the first lockdown began, we suspended the C4C service and placed staff on to the Coronavirus Job Retention Scheme (furlough). We were unable to move this service to an online platform as the trainee counsellors we used to provide the service were not qualified to deliver counselling virtually or over the phone. Before going onto the furlough scheme, staff personally contacted all those using C4C to discuss alternative support services available in their locality. Everyone was offered the option of a regular welfare call.

When it became clear that lockdowns and restrictions were going to continue for some time Trustees made the difficult decision to permanently close the C4C service. The project was wound up and closed in September 2020 with staff being re-deployed within the organisation.

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Hi Vis Male Carers Project

This project, which supports male carers living in the Seaton area of East Devon, was scheduled to end 31.3.21 when the grant came to an end. Due to a suspension of face to face work and the project manager being furloughed for the first half of the year, the way we supported people shifted to regular telephone calls. This kept the people who had been using the service connected with us and with each other. We were also able to signpost people to local services and support networks that had sprang up in their communities. Once restrictions lifted and the project manager returned from furlough, we re-instated face to face work on a one-to-one basis. This was much appreciated. Despite the challenges encountered 55 carers continued to receive support during this time. The funders were kept informed of all changes to service delivery and were exceptionally supportive. Due to using the CJRS and the fact that events we had planned were cancelled, meant we did have a significant underspend on the project. Negotiations with the funders resulted in them agreeing to us carrying the underspend over until 2021/22 providing we spent it all and wrapped up the project by 30th June 2021. The male carers element of the project was extended and, after consultations with colleagues and professionals working in Cranbrook, and with the agreement of the funders we were able to run three short term projects in the town. They all ended in June 2021.

Honiton Mental Health Friendly Town Project

This Devon County Council funded service was due to be completed by 31.3.2020. The final piece of work was an event scheduled to be held in Honiton and the end of March 2020. Local residents, representatives from various organisations and owners of local businesses were due to come together to discuss and agree how they would take part in making Honiton a mental health friendly town. The first lockdown was announced a few days before the event was due to take place. The event was postponed and a member of staff (whose post was due to be made redundant at the end of the project) was placed onto the Coronavirus Job Retention Scheme (furlough). We successfully negotiated an extension to the end of the project and the plan was to hold the event later in the year. However, when it became apparent that the future lifting of restrictions was uncertain and after considering the possibility of holding the event virtually, with the agreement of the funders, we made the decision to cancel the event. The staff member was brought back from furlough to produce a comprehensive evaluation report which was enthusiastically received by Devon County Council and by partners and colleagues in Honiton.

Cranbrook Library

The grant from Devon County Council for the part-time running of Cranbrook Library came to an end during 2020/21. Due to the restrictions on the use of communal spaces by the general public, Action East Devon decided not to reapply for the grant and facilitated the handover of the running of the library to Cranbrook Town Council.

Action East Devon Limited

Trustees Report

Year Ended 31 March 2021

Forget Me Not

Despite the Forget Me Not team being unable to deliver the usual reminiscence sessions in care homes during 2020/21, they were still able to provide some support to not only care home residents but to care staff too. Through newsletters, small gifts and care packages, YouTube videos, loaning artifacts from our reminiscence collection, acting as a hub for the distribution of PPE to care staff, passing cards and messages on from local schools to care home residents, and keeping in touch via phone and email, meant we were able to keep connected with the hundreds of people we support in Devon. Our funders approved changes to how we had to deliver the service and supported the new initiatives.

Music Memory and Me

All events we had planned for the Music Memory and Me project had to be postponed or cancelled during 2020/21. Instead, we shifted to using YouTube to upload various, themed, musical performances that could be watched and shared not only by people living in care homes but by the wider public too. The project manager has built on the success of this through linking the singalongs with the Forget Me Not newsletters. The feedback has been very positive. In addition to the YouTube videos, iPads, loaded with music, photographs and film clips, were loaned to various individuals and care homes for them to use to reconnect with memories. The funders have been very supportive throughout and have agreed that the underspend of the grant can be used to extend the project until the end of December 2021.

Headlight

The restrictions imposed during the first lockdown meant a suspension of face to face peer support sessions and one to one support sessions for those young people using Headlight. The Headlight team were quick to come up with a creative alternative to this challenge. Peer support sessions were moved to an online platform where young people could continue to have regular contact with friends and with Headlight staff and volunteers. Session plans were adapted to work online, and new policies and procedures were issued to ensure the safety of participants. One to one support sessions were conducted via video calls, texts, and telephone calls. This enabled young people and headlight staff to remain connected. In addition to the live online support, the team produced a number of YouTube videos on mindfulness techniques. We also sent young people small 'care packages' to help them deal with the impact of being isolated from their usual support networks. As the restrictions changed, we opened up the face to face work in a controlled way to maximise the safety of participants, staff and volunteers.

The planned opening of Headlight in Sidmouth was postponed from April 2020 to October 2020. This was agreed with the funders who fully understood and supported the reasons for doing this.

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Year Ended 31 March 2021

Financial Review

The total income for the year was £198,480 of which £149,126 was restricted. There was an unrestricted deficit of £27,033 and a restricted deficit of £1,150 for the year, giving an overall deficit of £28,183.

Total funds carried forward, after transfers, were £281,277 of which £69,474 was restricted. These restricted funds relate to grant monies paid in advance for project delivery during 2021/22.

Reserves Policy

The Trustees have considered the impact of the Covid-19 pandemic on the organisation and have taken a prudent but progressive view in determining how funds should be used to not only protect the organisation but to invest in the future of the charity.

The existing Funding Deficits and Project Development designated fund now stands at £106,380, £58,000 of which is budgeted for use in 2021/22. This is intended to cover potential funding shortfalls and to look at alternative ways of fundraising for projects that are essential to the charity's objectives, to research and develop projects and services in line with new and changing needs of our client groups post pandemic.

The charity also holds a further £49,700 designated for Infrastructure Investment. Informed by the experience of restrictions during the pandemic, this fund will allow the charity to downsize to a smaller base to reflect the new working pattern of home based and office-based personnel; invest in new information and communications technology systems and equipment to improve capacity for remote working; develop and implement new digital ways of working.

In addition to these designated funds, the charity holds £51,661 in free reserves, which the Trustees consider to be an appropriate level to provide for a controlled close down of the charity, should this arise.

The Reserves policy is kept under active review.

Action East Devon Limited
Trustees Report
Year Ended 31 March 2021

Structure, Management and Governance

Governing Document

Action East Devon Limited was incorporated on 1 October 2009 (company number 07035905), became a registered charity on 2 March 2010 with a new charity number 1134611, and commenced activities on 1 April 2010. The new company took over from the former charitable company, East Devon Voluntary Support Agency, and all assets were transferred to the incorporated charity. The Trustees are also Directors for the purposes of company law.

The Memorandum and Articles of Association of Action East Devon set out governance structures and aims of the organisation. They describe the operating framework, detailing the Objects, Powers, Membership and Honorary Officers, and outline the protocols for the operation of the Board of Trustees and the Annual General Meeting. The Memorandum and Articles of Association provide information and guidance to ensure that the Trustees are fulfilling their obligations under company and charity law, ensuring that the organisation is accountable and transparent to those it serves.

Trustee Recruitment, Induction and Training

Action East Devon continually reviews the composition of its Board of Trustees to ensure members' skills meet the needs of the organisation, service users and the local community.

All potential new Trustees are interviewed and are given the opportunity to observe a Board meeting before being formally invited to become a Trustee and Director. Induction provides information about Trustee and Directors' role and responsibilities together with meetings with the Chair, Chief Executive and Project Leads where appropriate, to further understanding of the work of the organisation.

Governance

While more frequent (but remote) meetings have been necessary during the pandemic the Board of Trustees normally meet four times a year with an Annual General Meeting held at an appropriate date in Autumn of each year. The Chief Executive Officer, Finance Manager, and other managers as required prepare and deliver reports to the Board. Risk is kept under active review by the Trustees who have also adopted a number of key policies to guide governance and operations. All policies are kept under active review.

Contract changes

None during 2020/21.

Action East Devon Limited
Trustees Report
Year Ended 31 March 2021

Impact of Covid-19

As the financial year 2019/20 came to end the charity was faced with the Covid-19 pandemic and the measures put in place to attempt to limit the spread of the virus. This presented the organisation with significant challenges operationally, financially, and in terms of governance.

During 2020/21 the charity took the decision to suspend all face to face operational work and a number of staff were placed on the Coronavirus Job Retention Scheme (furlough). Those staff who continued working did so from home. Through the flexibility and innovative approaches adopted by staff, coupled with the charity's investment in new technology, two projects - Headlight and Forget Me Not - were moved to digital based delivery.

Although not ideal, young people with mental health issues continued to be supported while older people in residential care homes were able to view various pieces of entertainment to aid reminiscence via YouTube. Action East Devon also became a hub for distributing personal protection equipment (PPE) to care homes in the East Devon area.

As the Government began to lift initial lockdown restrictions the Board of Trustees agreed a Lockdown Exit Strategy which was reviewed and updated at every meeting. At the heart of the strategy was the Trustees' commitment to the health, safety and wellbeing of staff, volunteers and those who use the charity's services, and to ensure the future of Action East Devon as a sustainable and viable organisation.

With a careful reserves policy in place the charity was glad to receive assurance from its main funders that funding would continue and that targets/outcomes for projects could be negotiated and adjusted accordingly.

The Trustees are aware that in the longer term there will be a greater call on the main funders to provide support to the charitable and voluntary sector, and have, therefore, taken a prudent approach to managing finances in order to protect the long-term sustainability of the organisation.

Action East Devon Limited
Trustees Report
Year Ended 31 March 2021

Reference and Administrative Information

Charity Name: Action East Devon ('Charitable Company')

Charity Registration Number: 1134611
Company Number: 07035905

Registered Office and Address: The Younghayes Centre
169 Younghayes Road
Cranbrook
East Devon
EX5 7DR

Telephone: 01404 549045

Website: www.actioneastdevon.org.uk

Independent Examiner: Neil Hitchings FCA
Francis Clark LLP
Centenary House
Peninsula Park
Rydon Lane
Exeter
EX2 7XE

Bankers: CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Trustees

Chair: Graham Fice

Trustees: Katherine Stamp
Christopher Botham
Jackie Collins
William Flint (appointed 22/07/2020)
Dr David Leeder (appointed 11/05/2021)

East Devon District Council
Representative: Cllr Mike Allen

Company Secretary &
Chief Executive: Karen Kelly

Action East Devon Limited
Trustees Report
Year Ended 31 March 2021

Statement of Trustees' Responsibilities

The trustees (who are also directors of Action East Devon) 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).

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

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make 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 the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that 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.

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 Trustees on 15 September 2021.

Signed on their behalf by

.....

Graham Fice, Chair of the Board

Action East Devon Limited
Independent Examiners Report to the Trustees' of Action East Devon
Year Ended 31 March 2021

I report to the charity trustees on my examination of the financial statements of the Charitable Company for the year ended 31 March 2021.

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

Having satisfied myself that the financial statements of the Charitable 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 Charitable Company's financial statements 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

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:

accounting records were not kept in respect of the Charitable Company as required by section 386 of the 2006 Act; or

the financial statements do not accord with those records; or

the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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

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.

Neil Hitchings FCA
Francis Clark LLP
Chartered Accountants
Centenary House
Peninsula Park
Rydon Lane
Exeter
EX2 7XE

23 September 2021

Action East Devon Limited
Statement of Financial Activities (Including Income & Expenditure Account)
Year Ended 31 March 2021

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Income:						
Donations & legacies	2	47,749	-	148,764	196,513	237,106
Income from charitable activities	3	-	-	362	362	286,815
Investment income		1,605	-	-	1,605	2,090
Other income	4	-	-	-	-	1,703
Total income		<u>49,354</u>	<u>-</u>	<u>149,126</u>	<u>198,480</u>	<u>527,714</u>
Expenditure:						
Expenditure on charitable activities	5	<u>(76,387)</u>	<u>-</u>	<u>(150,276)</u>	<u>(226,663)</u>	<u>(513,224)</u>
Total expenditure		<u>(76,387)</u>	<u>-</u>	<u>(150,276)</u>	<u>(226,663)</u>	<u>(513,224)</u>
Net income/(expenditure)		(27,033)	-	(1,150)	(28,183)	14,490
Transfers between funds		<u>9,516</u>	<u>(10,917)</u>	<u>1,401</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(17,517)</u>	<u>(10,917)</u>	<u>251</u>	<u>(28,183)</u>	<u>14,490</u>
Funds at 31 March 2020		<u>73,237</u>	<u>167,000</u>	<u>69,223</u>	<u>309,460</u>	<u>294,970</u>
Funds at 31 March 2021		<u>55,720</u>	<u>156,083</u>	<u>69,474</u>	<u>281,277</u>	<u>309,460</u>

Action East Devon Limited
Balance Sheet
Year Ended 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	9	4,059	1,292
Current assets			
Debtors	10	17,564	10,960
Cast at bank and in hand		271,641	325,707
Total current assets		289,205	336,667
Liabilities			
Creditors falling due within one year	11	(11,987)	(28,499)
Net Current Assets		277,218	308,168
Net Assets		281,277	309,460
The Funds of the Charity			
General funds	12	55,720	73,237
Designated funds	12	156,083	167,000
Restricted funds	13	69,474	69,223
		281,277	309,460

For the financial year ending 31 March 2021 the company 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 company 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.

These financial statements have been prepared and delivered in accordance with the special provisions relating to companies subject to the small companies regime within part 15 of the Companies Act 2006.

Approved and authorised by the Board on 15 September 2021 and signed on its behalf by

.....

Graham Fice
Company Registration Number: 07035905

Action East Devon Limited
Cashflow Statement
Year Ended 31 March 2021

	Note	2021 £	2020 £
Cash (used in) / provided by operating activities	20	(48,776)	25,970
Cashflows from investing activities			
Dividends, interest and rents from investment		1,605	2,090
Purchase of property and equipment		(6,895)	(849)
Cash provided (used in) / provided by investing activities		(5,290)	1,241
Changes in cash and cash equivalents in the reporting period		(54,066)	27,211
Cash and cash equivalents at the beginning of the reporting period		325,707	298,496
Cash and cash equivalents at the end of the reporting period		271,641	325,707

Action East Devon Limited

Notes to the Financial Statements

Year Ended 31 March 2021

1. Accounting Policies

The principle 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 financial statements in accordance with the Charities SORP (FRS102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

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

The charity is incorporated in England and Wales, details of its registered office can be found in the reference and administration section of the Trustees Report.

The coronavirus pandemic coincided with the ending of a sizeable and successful Carers contract, both of which have impacted on finances. As we emerge from restrictions the Trustees will be developing the new Strategic Plan and strengthening our commitment to support wellbeing in the communities of East Devon, building on our strategic partnership with East Devon District Council.

We have sufficient designated funds to ensure continuity of our work during this transition phase and, on that basis, the Trustees consider that the charity will continue as a going concern for at least the next twelve months.

The functional currency of the charity is Pounds Sterling.

b) 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.

Coronavirus Job Retention Scheme (CJRS) income is recognised when it is receivable. CJRS income is accounted for as unrestricted funds and recognised in donations.

c) Expenditure

Expenditure is recognised on an accruals basis when a liability is incurred. Expenditure includes attributable VAT which cannot be recovered.

Allocation of Expenditure: Management and administration and support costs comprise all the expenditure of the Charity. The Charity does not provide direct grants for Charitable purposes.

d) Fund Accounting

General unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds are unrestricted funds which the trustees have decided to set aside for a specific purpose.

Restricted funds are funds to be used in accordance with specific restrictions imposed by the donor or which have been raised by the charity for particular purposes. Expenditure which meets the criteria specified is charged to the fund.

Action East Devon Limited
Notes to the Financial Statements (continued)
Year Ended 31 March 2021

e) Tangible Fixed Assets and Depreciation

Fixed assets costing in excess of £250 are shown on the balance sheet at historical cost less depreciation. Depreciation is calculated at the following rates to write off the cost less residual value of each asset over its expected useful life:

Fixtures and fittings	40% Reducing Balance
Computer and office equipment	50% Reducing Balance
Project equipment	50% Reducing Balance

f) Operating Leases

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

g) Pensions

The Charity pays contributions equivalent to 5% of qualifying earnings where the staff make at least some contribution.

h) VAT

The charity became registered for VAT in April 2015. Amounts of VAT relating to the prior financial year that became recoverable upon registration have been included in other income. Expenditure is shown inclusive of irrecoverable VAT where appropriate.

i) Financial Instruments

Action East Devon only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. The Charity currently holds:

- Trade debtors and trade creditors; details of these can be found in notes 10 and 11.

Action East Devon Limited
Notes to the Financial Statements (continued)
Year Ended 31 March 2021

2. Donations and Legacies

	2021	2020
	Total	Total
	£	£
Big Lottery	77,564	79,136
E Devon District Council	10,000	30,000
Ashfords Foundation	3,123	3,732
Postcode Community Trust	-	14,225
Other Donations	3,483	7,280
Garfield Weston	-	15,000
Greenhall Foundation	-	5,000
Taunton & Pickering Golf Club	-	5,684
Masonic Charitable Foundation	12,000	14,000
Northbrook Trust	10,000	-
Devon Community Foundation	-	7,888
Ottery Help Scheme	4,500	10,000
Ottery Hospital League of Friends	4,500	2,250
Devon County Council	543	21,405
BBC Children in Need	24,892	21,506
Sid Valley Help Scheme	10,000	-
Government CJRS Grant	35,908	-
	196,513	237,106

Included in the total of £196,513 (2020: £237,106) is restricted income of £148,764 (2020: £226,811). All other income is unrestricted.

Action East Devon Limited
Notes to the Financial Statements (continued)
Year Ended 31 March 2021

3. Income from Charitable Activities

	2021 Total	2020 Total
	£	£
Counselling and Training	362	13,710
Westbank carers support	-	273,105
	<hr/> 362 <hr/>	<hr/> 286,815 <hr/>

Included in the total of £362 (2020: £286,815) is restricted income of £362 (2020: £5,481). All other income is unrestricted.

4. Other Income

	2021 Total	2020 Total
	£	£
Other income	-	1,703
	<hr/> - <hr/>	<hr/> 1,703 <hr/>

Included in the total of £Nil(2020: £1,703) is restricted income of £Nil (2020: £1,075). All other income is unrestricted.

Action East Devon Limited
Notes to the Financial Statements (continued)
Year Ended 31 March 2021

5. Expenditure on charitable activities

	Note	2021 Total £	2020 Total £
Volunteer travel & expenses		-	2,350
Training		40	1,200
Direct project costs		7,791	24,262
PR, advertising & website		1,667	10,045
Rent & property costs		15,223	15,595
Staff travel, training & events		864	11,772
Stationery, telephone & office expenses		6,762	13,877
Insurances		1,585	1,988
Bank charges		69	65
Salaries, recruitment & staff welfare		181,240	420,467
Professional fees		-	35
Redundancy costs		2,230	4,046
Unrecoverable VAT		898	1,294
Depreciation		4,128	1,535
Accountancy & payroll (excl. IE)		-	1,117
Governance costs	7	4,126	3,027
Bad debts written off		40	549
		226,663	513,224

Included in the total of £226,663 (2020: £513,224) is expenditure on restricted funds of £150,276 (2020: £242,037). All other expenditure is unrestricted.

Action East Devon Limited
Notes to the Financial Statements (continued)
Year Ended 31 March 2021

6. Net income/(expenditure) for the year

	2021	2020
	Total	Total
	£	£
Operating leases	6,850	7,500
Independent examination & accountancy	2,998	2,300
Depreciation	4,128	1,535

7. Governance costs

	2021	2020
	Total	Total
	£	£
Board expenses & recruitment	1,128	727
Independent examination & accountancy	2,998	2,300
	4,126	3,027

All expenditure on Governance costs was unrestricted.

8. Employees

	2021	2020
	£	£
Salaries and wages	172,503	373,304
Social security costs	3,783	18,379
Pension contributions	3,756	9,088
	180,042	400,771

The average number of employees during the year was 17 (2020: 29) and the average number of full-time equivalents during the year was 4 (2020: 15). No employees received payment in excess of £60,000.

The key management personnel of the charity are considered to be all the members of the Operational Management Team whose employee benefits total £29,448 (2020: £64,875). There is currently 1 member of the Operational Management Team (2020: 3).

Action East Devon Limited
Notes to the Financial Statements (continued)
Year Ended 31 March 2021

9. Tangible Fixed Assets

	Computer and Office Equipment	Fixtures & Fittings	Project Equipment	Total
	£	£	£	£
Cost at 1 April 2020	7,110	1,644	2,272	11,026
Additions	6,895	-	-	6,895
Cost at 31 March 2021	14,005	1,644	2,272	17,921
Depreciation at 1 April 2020	6,426	1,538	1,770	9,734
Charge for year	3,815	62	251	4,128
Depreciation at 31 Mar 2021	10,241	1,600	2,021	13,862
Net book value	3,764	44	251	4,059
At 31 March 2021	3,764	44	251	4,059
At 31 March 2020	684	106	502	1,292

10. Debtors

	2021	2020
	£	£
Trade debtors	2,250	1,335
Other debtors	1,714	-
Prepayments and accrued income	13,600	9,625
	17,564	10,960

Action East Devon Limited
Notes to the Financial Statements (continued)
Year Ended 31 March 2021

11. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Trade creditors	6,186	4,674
Accruals	2,938	4,761
Pensions and salaries	473	1,096
Social security costs	2,390	4,746
VAT liability	-	13,222
	<u>11,987</u>	<u>28,499</u>

Deferred Income

	2021	2020
	£	£
Deferred income at 1 April 2020	-	-
Resources expended in the year	-	-
Amounts deferred during the year	-	-
	<u>-</u>	<u>-</u>
Deferred Income at 31 March 2021	-	-

12. Unrestricted Funds

	Funds brought forward	Income	Expenditure	Transfers	Fund as at 31 March 2021
	£	£	£	£	£
General Fund	73,237	49,354	(76,387)	9,516	55,720
Designated Fund	167,000	-	-	(10,917)	156,083
	<u>240,237</u>	<u>49,354</u>	<u>(76,387)</u>	<u>(1,401)</u>	<u>211,803</u>

A designated fund has been set aside to invest in restructuring and repositioning the charity to ensure its long-term sustainability and to cover potential funding shortfalls in projects that are considered essential to the charity's objectives. The amount designated has been decreased from £167,000 to £156,083 during the year.

Action East Devon Limited
Notes to the Financial Statements (continued)
Year Ended 31 March 2021

13. Restricted Funds

	Funds brought forward	Income	Expenditure	Transfers	Fund as at 31 March 2021
	£	£	£	£	£
Headlight	39,521	102,470	(100,604)	1,401	42,788
Cranbrook Library	-	2,129	(2,129)	-	-
Forget Me Not	7,562	13,840	(17,627)	-	3,775
Music Memories and Me	16,107	3,123	(6,454)	-	12,776
Hi Vis	6,033	27,564	(23,462)	-	10,135
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	69,223	149,126	(150,276)	1,401	69,474
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Action East Devon Limited
Notes to the Financial Statements (continued)
Year Ended 31 March 2021

13. Restricted Funds (continued)

Name of Fund	Description, nature and purpose of the fund
CVS/ Volunteer Centre	Funding specifically intended to run the Council for Voluntary Service and Volunteer Centre, which are at the heart of AED's activities.
Headlight	Funds received from a range of sources, including trust funds, community groups and individuals, to provide early intervention support for young people experiencing mental health issues, and their parents and carers.
Counselling for Carers	Devon-wide Counselling Service for carers.
Cranbrook Summer Activities	Project supporting local residents and groups to design and implement a series of activities in the school holidays for young people and families to promote engagement, fitness and wellbeing. Culminated in a sponsorship Fun Run around the streets and Country Park.
Cranbrook Library	To upgrade IT equipment and support the community library facility.
Forget Me Not	To improve the care and well-being of older people based in East Devon, and reduce social isolation - particularly those with memory loss and signs of depression, through the provision of reminiscence services.
Music Memories and Me	To connect and reconnect people living with dementia to their memories using music and photographs.
Impact Management	To increase our understanding of C4C's target population and build an improved program design to put C4C in a strong position to bid for commissioned services.
Awards for All – Celebrating Seaton	A one-year project to bring the community of Seaton together to celebrate and share the seaside as a local community space and asset.
Hi Vis	To provide activities, classes and a support network to male carers identified in Honiton and Seaton as lonely and socially isolated.

Action East Devon Limited
Notes to the Financial Statements (continued)
Year Ended 31 March 2021

13. Restricted Funds (continued)

2020 – Comparative

	Funds brought forward	Income	Expenditure	Transfers	Fund as at 31 March 2020
	£	£	£	£	£
CVS/Volunteer Centre	5,690	22,077	(28,589)	822	-
Headlight	33,957	113,479	(107,915)	-	39,521
Counselling for Carers	-	15,307	(15,307)	-	-
Cranbrook Summer Activities	326	-	(326)	-	-
Cranbrook Library	17,099	8,394	(25,493)	-	-
Forget Me Not	9,597	30,353	(25,814)	(6,574)	7,562
Music Memories and Me	-	14,225	(5,969)	7,851	16,107
Impact Management	3,230	-	(3,230)	-	-
Awards for All – Celebrating Seaton	5,536	-	(3,410)	(2,126)	-
Hi Vis	2,485	29,532	(25,984)	-	6,033
	<hr/> 77,920	<hr/> 233,367	<hr/> (242,037)	<hr/> (27)	<hr/> 69,223

Action East Devon Limited
Notes to the Financial Statements (continued)
Year Ended 31 March 2021

14. Analysis of Funds

	General fund	Designated fund	Restricted	2021 Total	2020 Total
	£	£	£	£	£
Tangible Fixed Assets	4,059	-	-	4,059	1,292
Net current assets	51,661	156,083	69,474	277,218	308,168
	<u>55,720</u>	<u>156,083</u>	<u>69,474</u>	<u>281,277</u>	<u>309,460</u>

2020 - Comparative

	General fund	Designated fund	Restricted	2020 Total	2019 Total
	£	£	£	£	£
Tangible Fixed Assets	1,292	-	-	1,292	1,978
Net current assets	162,945	76,000	69,223	308,168	292,992
	<u>164,237</u>	<u>76,000</u>	<u>69,223</u>	<u>309,460</u>	<u>294,970</u>

15. Contingent Liabilities

The charity had no contingent liabilities at 31 March 2021.

16. Operating lease commitments

At 31 March 2021 the charity has commitments under non-cancellable leases as follows:

	2021	2020
	£	£
Land and Buildings		
Less than one year	6,850	7,500
Two to five years	27,400	1,563
	<u>34,250</u>	<u>9,063</u>

17. Members Liability

The company is limited by guarantee. At 31 March 2021, there were 4 members, whose maximum liability in the event of the company being wound up is £10 each.

18. Transactions with Trustees and Other Connected Persons

There were no transactions with Trustees or other connected person in the year.

During the period one Trustee received a total of £Nil (2020 - £227 received by one Trustee) in respect of reimbursed expenses incurred on behalf of the Charity.

Action East Devon Limited
Notes to the Financial Statements (continued)
Year Ended 31 March 2021

19. Related Party Transactions

There were no related party transactions requiring disclosure during the year.

20. Reconciliation of net income/(expenditure) to net cash flows from operating activities

	2021	2020
	£	£
Net income/(expenditure) for the reporting period	(28,183)	14,490
Adjustments for:		
Depreciation charge	4,128	1,535
Investment income	(1,605)	(2,090)
(Increase)/ decrease in debtors	(6,604)	16,777
Increase /(decrease) in creditors	(16,512)	(4,742)
Net cash provided by / (used in) operating activities	(48,776)	25,970