



Action East Devon Limited

Annual Report Year ended 31st March 2022

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 2022

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Statement from the Chair

I began last year's Statement from the Chair by referring to the challenges posed by the Covid-19 pandemic, both for the people of East Devon and for the charity itself. I believed Action East Devon to be well placed to continue to provide services, not least through new and innovative solutions.

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 and more details are set out below. The charity has continued to provide services, but the challenges have been significant.

We said a reluctant goodbye to Chief Executive Karen Kelly at the end of September 2021. After steering Action East Devon through the pandemic and helping draft the new Strategic Plan Karen decided that she should take a career break before seeking fresh challenges. The Trustees formally recorded their gratitude to Karen.

We also saw the resignation of two Trustees through pressure of other commitments: Jackie Collins, and Kate Stamp. Both had given much to Action East Devon: Jackie through long service and through being my predecessor as Chair of the Board, and Kate through expert legal advice which secured the charity's future location in the Younghayes Centre in Cranbrook. But we are fortunate to have a skilled and committed Board and expect to recruit new Trustees.

We were fortunate and pleased to welcome Ben Feasey as the new Chief Executive. Formerly heading Action East Devon's 'Headlight' project delivering support for young people's mental health, Ben has brought energy to the charity's work and to planning for the future.

As CEO Ben has introduced a new approach for senior managers to work in conjunction with him as Chief Executive. He has introduced a more formal approach to how our volunteers work, has produced a fundraising strategy and is pressing ahead with enhanced communications including a new website and use of social media. To aid forward thinking, and after two years of remote meetings, Trustees joined with staff and volunteers in a valuable strategy awayday.

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 and other local organisations.

Unfortunately the pandemic has emphasised pressures on the charity's finances. In my Statement last year I noted how our financial reserves had helped Action East Devon through the pandemic and how the Trustees were focused on the future financial security of the charity. We are fortunate in having expert financial advice available to the Board coupled with scrutiny of accounts by the Trustees at every Board meeting.

The pandemic has interrupted the continual search for funding or in some cases caused funders to refocus. While our fundraising strategy is delivering results it appears likely that

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the financial year 2022/23 will require some important decisions as the charity seeks to balance the demands on it against the available resource.

However as I recorded last year, I am sure we shall be able to restate and deliver on our commitment to the people of East Devon and surrounding areas to be a leading local charity working with the people, communities and organisations of our area of interest, to create services and support for their wellbeing in response to need.

It is a privilege to be able to work with the Chief Executive, the Trustees, the staff and volunteers in what is an important and valuable service for the people of East Devon.

Graham Fice,
Chair of the Board of Trustees

Action East Devon Limited

Trustees Report

Year Ended 31 March 2022

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 2022, 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 Trustees have also considered an assessment of practice against the Charity Governance Code for smaller charities.

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 2021/22 and the on-going challenges the organisation faces due to the impact of the Covid-19 pandemic.

Achievements and Performance

Projects and services

Forget Me Not

Through 2021/22 AED has gone through many changes in its delivery model, and we are now re-focusing our attention, with a decision to halt delivery of the Forget me Not (FMN) project, due to being unable to deliver it's face to face services due to restrictions on care homes, this being formally agreed in April 2022.

However in the last year FMN has not been idle. FMN has produced 4 editions of the REM times (its magazine) with a readership of approx. 600 across memory cafés, care homes, dementia wards and the Hospice.

Last Christmas FMN worked with 400 local school children to create Christmas cards for care home residents. Each school was provided with resources to complete the cards and information on dementia and memory loss related conditions. This ensured that no care home resident was without a Christmas card.

'Music, memories and me' (an arm of FMN) worked with artists from the Royal Opera House and English National Opera to produce a virtual Christmas concert and sing along. This was professionally recorded and produced; copies were available digitally and via DVD. This concert was distributed across 24 care homes, memory cafés, dementia wards, retirement homes and Hospice care settings. Reaching approx. 600 residents plus carers and family, the performance was also shared widely across 605 churches in the Exeter Diocese and with the elderly parishioners. The project was featured in Spotlight and Devon Live.

Live face to face sing along sessions were also organised and planned but these were cancelled due to the breakout of the Omicron variant.

In agreement with our funders FMN have produced 2 final editions of the REM times, the first is focused on nature and wildlife and the second on Royalty and the Jubilee. We are putting together resource packs for the care homes in order to enable them to run FMN style sessions. Each pack contains session plans, physical objects, visual resources, books and song sheets. The packs will also include an iPad pre-loaded with song recordings and images.

Headlight

Headlight itself has undergone many changes, a new manager took over in Oct 2021 and brought new energy and experience to the role.

The summer of 2021 saw some challenges in terms of delivery. Face to face work being unable to happen, Headlight was adaptive and flexible to this and continued all delivery in some form through the various lockdowns and restrictions. Online group sessions and 1-2-1 sessions took place and care packages for those young people were sent out to remind them there was someone thinking of them. In the various gaps in restrictions we were able to run outdoor activities also.

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Covid allowed us to reconsider some of the delivery needs in the area and as such saw the development of our school mentoring service in Sept/Oct 2021, an adapted model to support young people in the college, rather than through a typical Headlight support group. This involved wellbeing mentoring and guidance from trained mental health workers who work 1-2-1 with the students to help improve confidence and their mental health. It's been a very successful operation, with over 20 young people being seen every fortnight at Sidmouth College. In March 2022 we grew our School mentoring service to include Honiton College with over 10 young people being seen every fortnight.

The main focus on all the work for young people in this time period has been with peer support. The work in our group support sessions has been solid and our young people have made some really positive developments, with new friendships blossoming and confidences building with many. Both our senior and junior provisions are well attended and well received by all concerned. There have been a number of new young people referred into the service and were made to feel very welcome by the existing members and staff. Due to an organic loss/transition of several seniors in Axminster, we combined both age groups here for the majority of this reporting period and have recently put plans in place to separate once again now that seniors have more numbers. Headlight is well supported by the local community and the activities and work we do is appreciated by parents and professionals supporting the young people. We have been able to provide some external themed work by bringing in local community groups such as B-Sharp, Dog Therapy Teams and Photography professionals to work with our groups on something different, whether it be music or art.

In addition, 100% of the young people attending the Headlight sessions receive 1-2-1 support from our Mental Health Support Workers, pre and post sessions to assist their involvement in the Headlight provision. Some choose to have more support but as a baseline every individual receives fortnightly 1-2-1 help.

We recruited a new wellbeing worker in Nov 2021 to help support in the Axminster and Sidmouth areas and have several new volunteers supporting our delivery.

Moving Forward

AED has a new Strategic plan in place for 2022-2025 that sees a streamlined delivery model working under three headings; Headlight (peer support and 1-2-1), School mentoring services and children and families support to include such things as training and workshop delivery, transitional support for primary aged children, social action and campaigning and support to parents and care givers to be better able to support their children with their wellbeing.

Our commitments for the future are

- Headlight peer support services will be delivered in 3 market town locations in East Devon.
- School mentoring services available to all year groups at 5 secondary school in East Devon.

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- Regular transitional support available for those in school years 5 and 6, to help with the challenges of moving schools and the uncertainty over the last two due to the Covid-19 pandemic, in at least 2 primary settings in East Devon.
- Better access to resources, materials and jargon busting 'help sheets' for all care givers of young people struggling with their mental wellbeing.
- Supporting and collaborating with grassroots local organisations with specialist skills in supporting families and young people in East Devon.
- Upskilling community members and professionals alike with mental health awareness and education through quality training and workshops.
- Promoting youth voice in wellbeing and mental health services through specific mental health forums and social action groups.
- Influencing decision makers to make the right changes that better support those that need it.
- Ensuring the organisation has effective processes and procedures.

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Year Ended 31 March 2022

Financial Review

The total income for the year was £138,385 of which £126,024 was restricted. There was an unrestricted deficit of £46,645 and a restricted deficit of £37,532 for the year, giving an overall deficit of £84,177.

Total funds carried forward, after transfers, were £197,100 of which £48,940 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 £81,544, £47,000 of which is budgeted for use in 2022/23. 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 £14,700 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 £49,884 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.

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Year Ended 31 March 2022

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. During the reporting year the Board agreed to the designation of a Vice-Chair to assist the Chair in the increasingly complex business of the charity's governance.

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 2021/22.

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Year Ended 31 March 2022

Impact of Covid-19

The Covid-19 pandemic has continued to impact the charity's operations throughout the reporting year. The comment last year must stay unchanged about challenges operationally, financially and in terms of governance. Use was made of the government's Job Retention Scheme where appropriate during the period.

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. The Trustees met remotely as permitted in the Memorandum and Articles of Association.

At every Board meeting the Trustees reviewed operations to balance the services delivered against regulations and guidance, and to ensure the health and wellbeing of staff and volunteers. The situation nationally and locally varied from time to time as lockdown was lifted but fresh restrictions imposed as the infectious Omicron variant emerged at the end of 2021.

Face to face group work restarted for Headlight after a period of online working. That had included online group support, online and phone 1-2-1 support, weekly checks via phone or text and care packages. Forget Me Not activity remained remote, but care homes received magazines, reminiscence boxes for use by care home staff, and loan of iPads with a specially developed app focused on the 1940s, 50s and 60s. The charity prepared a special CD and other resources for care homes for Christmas 2021, and this was featured on the local BBC news.

In September 2021 the Trustees considered progress against the charity's pandemic 'exit strategy' including the health and safety of staff returning to work. The extensive government and other guidance on vaccination requirements relating to workers in care homes was discussed for Forget Me Not staff. While initial agreement was for Forget Me Not staff to continue to work from home the Trustees agreed in December 2021 that a double vaccination should be required for staff.

Emergence of the Omicron variant around the end of 2021 caused a reversion to remote operation but full return to work and face to face delivery resumed when permitted in early 2022.

With a careful Reserves policy in place the charity was able to continue its core services with appropriate adjustment of targets/outcomes for projects. However as noted above the pandemic has posed challenges for the charity's finances and re-evaluation of services against demand and the funding available. The proposed launch of a wellbeing support service was not pursued.

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.

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Year Ended 31 March 2022

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: Christopher Botham
(Vice-Chair and Honorary Treasurer)
Jackie Collins (resigned 1 January 2022)
Katherine Stamp (resigned 1 January 2022)
William Flint
Dr David Leeder (appointed 11 May 2021)

East Devon District Council
Representatives (Observers): Cllr Megan Armstrong
Cllr Tony McCollum

Company Secretary and
Chief Executive: Karen Kelly (to 30 September 2021)
Ben Feasey (from 1 October 2021)

Action East Devon Limited
Trustees Report
Year Ended 31 March 2022

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 14 September 2022.

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 2022

I report to the charity trustees on my examination of the financial statements of the Charitable Company for the year ended 31 March 2022.

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

Date : 14 September 2022

Action East Devon Limited
Statement of Financial Activities (Including Income & Expenditure Account)
Year Ended 31 March 2022

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income:						
Donations & legacies	2	11,299	-	126,024	137,323	196,513
Income from charitable activities	3	-	-	-	-	362
Investment income		1,032	-	-	1,032	1,605
Other income	4	30	-	-	30	-
Total income		<u>12,361</u>	<u>-</u>	<u>126,024</u>	<u>138,385</u>	<u>198,480</u>
Expenditure:						
Expenditure on charitable activities	5	(59,006)	-	(163,556)	(222,562)	(226,663)
Total expenditure		<u>(59,006)</u>	<u>-</u>	<u>(163,556)</u>	<u>(222,562)</u>	<u>(226,663)</u>
Net income/(expenditure)		(46,645)	-	(37,532)	(84,177)	(28,183)
Transfers between funds		42,841	(59,839)	16,998	-	-
Net movement in funds		<u>(3,804)</u>	<u>(59,839)</u>	<u>(20,534)</u>	<u>(84,177)</u>	<u>(28,183)</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>
Funds at 31 March 2022		<u>51,916</u>	<u>96,244</u>	<u>48,940</u>	<u>197,100</u>	<u>281,277</u>

Action East Devon Limited
Balance Sheet
Year Ended 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	9	2,032	4,059
Current assets			
Debtors	10	2,622	17,564
Cast at bank and in hand		203,408	271,641
Total current assets		206,030	289,205
Liabilities			
Creditors falling due within one year	11	(10,962)	(11,987)
Net Current Assets		195,068	277,218
Net Assets		197,100	281,277
The Funds of the Charity			
General funds	12	51,916	55,720
Designated funds	12	96,244	156,083
Restricted funds	13	48,940	69,474
		197,100	281,277

For the financial year ending 31 March 2022 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 14 September 2022 and signed on its behalf by

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Graham Fice
Company Registration Number: 07035905

Action East Devon Limited
Cashflow Statement
Year Ended 31 March 2022

	Note	2022 £	2021 £
Cash (used in) / provided by operating activities	20	<u>(69,265)</u>	<u>(48,776)</u>
Cashflows from investing activities			
Dividends, interest, and rents from investment		1,032	1,605
Purchase of property and equipment		-	(6,895)
		<u>1,032</u>	<u>(5,290)</u>
Cash provided (used in) / provided by investing activities		<u>1,032</u>	<u>(5,290)</u>
Changes in cash and cash equivalents in the reporting period		<u>(68,233)</u>	<u>(54,066)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>271,641</u>	<u>325,707</u>
Cash and cash equivalents at the end of the reporting period		<u>203,408</u>	<u>271,641</u>

Action East Devon Limited

Notes to the Financial Statements

Year Ended 31 March 2022

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 Charity now has a new Strategic Plan in place for 2022-2025 that clearly outlines the areas of delivery and proposed growth. This coincides with a new fundraising Strategy that identifies the areas and amounts of funding needed from a variety of sources to ensure sustainable growth.

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 2022

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) 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 2022

2. Donations and Legacies

	2022	2021
	Total	Total
	£	£
Big Lottery	60,000	77,564
E Devon District Council	11,800	10,000
Ashfords Foundation	1,621	3,123
Postcode Community Trust	-	-
Other Donations	5,257	3,483
Garfield Weston	15,000	-
Greenhall Foundation	-	-
Taunton & Pickering Golf Club	-	-
Masonic Charitable Foundation	-	12,000
Northbrook Trust	10,000	10,000
Devon Community Foundation	-	-
Ottery Help Scheme	-	4,500
Ottery Hospital League of Friends	750	4,500
Devon County Council	-	543
BBC Children in Need	12,581	24,892
Sid Valley Help Scheme	10,000	10,000
Government CJRS Grant	1,314	35,908
Norman Family Trust	5,000	-
David Gibbons Foundation	4,000	-
	137,323	196,513

Included in the total of £137,323 (2021: £196,513) is restricted income of £126,024 (2021: £148,764). All other income is unrestricted.

Action East Devon Limited
Notes to the Financial Statements (continued)
Year Ended 31 March 2022

3. Income from Charitable Activities

	2022 Total	2021 Total
	£	£
Counselling and Training	-	362
Westbank carers support	-	-
	<hr/>	<hr/>
	-	362
	<hr/>	<hr/>

Included in the total of £Nil (2021: £362) is restricted income of £Nil (2021: £362). All other income is unrestricted.

4. Other Income

	2022 Total	2021 Total
	£	£
Other income	30	-
	<hr/>	<hr/>
	30	-
	<hr/>	<hr/>

Included in the total of £30 (2021: £Nil) is restricted income of £Nil (2021: £Nil). All other income is unrestricted.

Action East Devon Limited
Notes to the Financial Statements (continued)
Year Ended 31 March 2022

5. Expenditure on charitable activities

	Note	2022 Total £	2021 Total £
Volunteer travel & expenses		249	-
Training		216	40
Direct project costs		22,452	7,791
PR, advertising & website		4,970	1,667
Rent & property costs		12,809	15,223
Staff travel, training & events		1,547	864
Stationery, telephone & office expenses		9,450	6,762
Insurances		1,414	1,585
Bank charges		96	69
Salaries, recruitment & staff welfare		155,853	181,240
Legal and Professional fees		6,555	-
Redundancy costs		2,064	2,230
Unrecoverable VAT		-	898
Depreciation		2,027	4,128
Accountancy & payroll (excl. IE)		-	-
Governance costs	7	2,860	4,126
Bad debts written off		-	40
		222,562	226,663

Included in the total of £222,562 (2021: £226,663) is expenditure on restricted funds of £163,556 (2021: £150,276). All other expenditure is unrestricted.

Action East Devon Limited
Notes to the Financial Statements (continued)
Year Ended 31 March 2022

6. Net income/(expenditure) for the year

	2022	2021
	Total	Total
	£	£
Operating leases	6,850	6,850
Independent examination & accountancy	2,762	2,998
Depreciation	2,027	4,128

7. Governance costs

	2022	2021
	Total	Total
	£	£
Board expenses & recruitment	98	1,128
Independent examination & accountancy	2,762	2,998
	2,860	4,126

All expenditure on Governance costs was unrestricted.

8. Employees

	2022	2021
	£	£
Salaries and wages	146,357	172,503
Social security costs	3,490	3,783
Pension contributions	3,116	3,756
	152,963	180,042

The average number of employees during the year was 14 (2021: 17) and the average number of full-time equivalents during the year was 4 (2021: 4). 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 £31,254 (2021: £29,448). There is currently 2 members of the Operational Management Team (2021: 1).

Action East Devon Limited
Notes to the Financial Statements (continued)
Year Ended 31 March 2022

9. Tangible Fixed Assets

	Computer and Office Equipment	Fixtures & Fittings	Project Equipment	Total
	£	£	£	£
Cost at 1 April 2021	14,005	1,644	2,272	17,921
Additions	-	-	-	-
Cost at 31 March 2022	14,005	1,644	2,272	17,921
Depreciation at 1 April 2021	10,241	1,600	2,021	13,862
Charge for year	1,883	18	126	2,027
Depreciation at 31 Mar 2022	12,124	1,618	2,147	15,889
At 31 March 2022	1,881	26	125	2,032
At 31 March 2021	3,764	44	251	4,059

10. Debtors

	2022	2021
	£	£
Trade debtors	-	2,250
Other debtors	1,713	1,714
Prepayments and accrued income	909	13,600
	2,622	17,564

Action East Devon Limited
Notes to the Financial Statements (continued)
Year Ended 31 March 2022

11. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Trade creditors	3,468	6,186
Accruals	5,129	2,938
Pensions and salaries	428	473
Social security costs	1,937	2,390
	10,962	11,987

12. Unrestricted Funds

	Funds brought forward	Income	Expenditure	Transfers	Fund as at 31 March 2022
	£	£	£	£	£
General Fund	55,720	12,361	(59,006)	42,841	51,916
Designated Fund	156,083	-	-	(59,839)	96,244
	211,803	12,361	(59,006)	(16,998)	148,160

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 £156,083 to £96,244 during the year.

13. Restricted Funds

	Funds brought forward	Income	Expenditure	Transfers	Fund as at 31 March 2022
	£	£	£	£	£
Headlight	42,788	100,531	(123,469)	14,998	34,849
Cranbrook Library	-	-	-	-	-
Forget Me Not	3,775	22,072	(17,983)	2,000	9,864
Music Memories and Me	12,776	1,621	(11,353)	-	3,044
Hi Vis	10,135	-	(10,135)	-	-
Mental Health Training	-	1,800	(616)	-	1,184
	69,474	126,024	(163,556)	16,998	48,940

Action East Devon Limited
Notes to the Financial Statements (continued)
Year Ended 31 March 2022

13. Restricted Funds (continued)

Name of Fund	Description, nature and purpose of the fund
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.
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.
Hi Vis	To provide activities, classes and a support network to male carers identified in Honiton and Seaton as lonely and socially isolated.
Mental Health Training	To train a member of staff to an adequate and appropriate level to deliver the high level training 'Mental Health First Aid' as agreed with MHFA England as well as the design and delivery of various other forms of mental health awareness training in the community.

2021 – Comparative

	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
	<u>69,223</u>	<u>149,126</u>	<u>(150,276)</u>	<u>-</u>	<u>69,474</u>

Action East Devon Limited
Notes to the Financial Statements (continued)
Year Ended 31 March 2022

14. Analysis of Funds

	General fund	Designated fund	Restricted	2022 Total	2021 Total
	£	£	£	£	£
Tangible Fixed Assets	2,032	-	-	2,032	4,059
Net current assets	49,884	96,244	48,940	195,068	277,218
	<u>51,916</u>	<u>96,244</u>	<u>48,940</u>	<u>197,100</u>	<u>281,277</u>

2021 - Comparative

	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>

15. Contingent Liabilities

The charity had no contingent liabilities at 31 March 2022

16. Operating lease commitments

At 31 March 2022 the charity has commitments under non-cancellable leases as follows:

	2022	2021
	£	£
Land and Buildings		
Less than one year	6,850	6,850
Two to five years	20,550	27,400
	<u>27,400</u>	<u>34,250</u>

Action East Devon Limited
Notes to the Financial Statements (continued)
Year Ended 31 March 2022

17. Members Liability

The company is limited by guarantee. At 31 March 2022, 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 Trustees received a total of £Nil (2021:Nil) in respect of reimbursed expenses incurred on behalf of the Charity.

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

	2022 £	2021 £
Net income/(expenditure) for the reporting period	(84,177)	(28,183)
Adjustments for:		
Depreciation charge	2,027	4,128
Investment income	(1,032)	(1,605)
(Increase)/ decrease in debtors	14,941	(6,604)
Increase /(decrease) in creditors	(1,025)	(16,512)
Net cash provided by / (used in) operating activities	(69,265)	(48,776)