

Action East Devon Ltd

Annual Report
Year ended 31st March 2025



Action East Devon Ltd is a Company Limited by Guarantee registered in England (number 07035905) and registered as a charity in England and Wales (number 1134611).
Registered office: The Station Youth Centre, Mill Street, Ottery St Mary, EX11 1AH

Action East Devon Ltd
Year Ended 31 March 2025

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Action East Devon Ltd

Trustees Report

Year Ended 31 March 2025

Statement from the Chair

The year to March 2025 has been an important one of consolidation and growth for Action East Devon. Renewed three-year grants from the National Lottery Reaching Communities Fund and Children in Need helped us stabilise our finances. We spent time consulting widely to shape our future strategy and closed the year with a meeting of trustees, staff, volunteers and former service users to redefine our vision and set out the way forward.

The mental health crisis among young people has reached epidemic proportions. In 2023, the NHS estimated that one in five children and young people aged eight to 25 in England were likely to have a diagnosable mental health disorder — the highest rate ever recorded. Anxiety, depression, self-harm, and eating disorders have all risen sharply since the pandemic, and the trend continues upward. Nationally, referrals to Child and Adolescent Mental Health Services (CAMHS) have more than doubled since 2017, with NHS England recording over 1.4 million open or new referrals in 2023–24. Yet many young people still face long waits for treatment and support.

In Devon, this national crisis is magnified by geography and resource pressures. The county now records the longest average NHS waiting time in England — over 200 days — for a young person to access mental health support.

We are very clear that our biggest impact on young people's mental health is through our Headlight community-based peer support groups, and this is what young people have told us they want. We started our successful School Mentoring Service during COVID and we are very grateful to the Honiton League of Friends and Sid Valley for their valued support for that work. But with the introduction of NHS mental health support teams working in East Devon schools, the best way we can support young people is to focus on building up our Headlight groups.

Our newest group in Seaton celebrated its first birthday in August 2024 and continues to thrive. We are opening up our existing groups to 11- and 12-year-olds and have now started development work to open new groups in 2026 in Honiton and Sidmouth, where we build on our excellent relationship with the secondary schools.

I want to pay tribute to our staff and volunteers who do such great work with the young people we support and without whom we would not be as impactful as we are. They are so dedicated, and we are proud to have celebrated two members of staff's anniversary of 5 years' service with us and one volunteer who has clocked up ten years. Our Charity Manager has been brilliant, particularly in developing robust reporting and impact measures, and worked hard to get our work better known and understood in East Devon's communities. We are lucky to have her with us, and she has been a constant that we have all benefited from. I must also thank our Finance Manager, whose expertise has been crucial to maintaining our focus on where fundraising is most needed. We are grateful to Orchard Fundraising who provided pro bono support to help us reshape our strategy and secure funding. We are now working with them on a formal basis.

In 2024-25, we held 200 peer support group sessions, provided 326 hours of one-to-one sessions, and helped 90 young people. And we have a waiting list for referrals. Some young people spend a few weeks with us; others attend for a year or more, according to their needs, which are regularly assessed by our staff in consultation with their parents. Our more open-ended approach offers benefits not achievable in the short six-week interventions offered by CAMHS. Feedback from our young people shows that 95% feel their overall mental health has improved and 90% feel their confidence has increased. Young people have progressed from our groups to go to university, get jobs, and start apprenticeships.

Katie (name changed) has just left our peer support group to go to university. She got six weeks of NHS therapy after a long wait, but panic attacks continued to disrupt her daily life. She said she felt more comfortable coming to Headlight peer support sessions where she could share her feelings in a safe space, learn about the triggers for her anxiety, and make new friends. She says Headlight has given her the 'tools to survive anything'.

Statement from the Chair (continued)

James (name changed) was told he'd have to wait 2 and a half years for a CAMHS appointment. He joined Headlight for eight sessions until he secured a place in a specialist school. His father said: "thank you for making our son so welcome, he enjoyed your gentle care approach. You should be proud of the work you do".



Another parent said: "I can't praise your work enough. Since my daughter joined the Headlight group, she engages much better at school, and I see a real difference at home".

We are especially proud of a photography project the young people worked on this spring with Exeter-based photographer Theo Moya to create self-portraits showing how they feel about their mental health challenges. Project (in)visible has been stunningly successful not only in empowering the young people to express themselves in a whole new way, but also in the opportunity to raise public awareness of the difficulties young people face. It's an example of how, through our Youth Voice programme, we look for ways to enable young people to feel heard and seen.

One young woman from our Axminster group said: "it was definitely the biggest, most powerful, and the most meaningful thing that I've done to express my side of mental health". The photos are currently on tour in East Devon libraries and our [website](#).

Statement from the Chair (continued)

We said goodbye during the year to Trustee Megan Armstrong but otherwise the Board has seen no changes, and this consistency has benefited the strength of our decision making. When we reflected last year on our structure, we envisaged that Trustees would need to take an active role in supporting our charity and, throughout the year, this has been very much in evidence with individual Trustees leading on fundraising, HR, and governance issues. Attendance at events such as local fairs provides a great opportunity to promote our work, as does attendance at, for example, local council meetings. I am very grateful for all the work Trustees carry out.

We are partway through our 3-year strategy, and it is exciting to see our plans turn into reality so we can support more young people to overcome their mental health challenges.

Chris Botham
Chair of the Board of Trustees

Action East Devon Ltd

Trustees' Report (continued)

Year Ended 31 March 2025

The Board of Trustees presents the report and financial statements for Action East Devon, for the year ending 31 March 2025, which are also prepared to meet the requirements for a Director's Report and Financial Statements for the purposes of 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 incorporated in 2009. The Memorandum and Articles of Association set out the governance structures and aims of the organisation.

Trustees are volunteers from the community and act as Directors for the purposes of company law. Trustees are reimbursed expenses, but do not receive any remuneration. 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 ensures 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 free to ensure maximum accessibility to those in need. The following sections outline our work, achievements and challenges during 2024/25.

Achievements and Performance

Projects and services

Action East Devon's 2024/25 was very much a period of consolidation following previous periods of significant change. That is not to say that there was no change, but there was certainly a reduction in its scale.

Action East Devon is very aware of the increasing number of children and young people who access mental health services. According to NHS England, there was a 6% increase in children and young people in Devon waiting for a first contact from mental health services between May 2024 (9,935) and May 2025 (10,565). Furthermore, the average waiting time during this period increased from 339 days to 383 days. Surveys point to worsening mental health and suicide attempts while waiting for support.

There is national concern about children and young people's mental health issues now impacting school attendance. Data from NHS Digital indicates a significant link between poor mental health and reduced school attendance, with a two-way effect where mental ill health increases absence and absence can worsen mental wellbeing. Children and young people with probable mental health disorders are significantly more likely to be absent and have less positive school experiences compared to their peers without such disorders.

We firmly believe our work is vital in:

- addressing local concerns about children and young people's mental health
- reducing some of the pressures on the statutory services through our early intervention and are in some cases better suited to the wishes and needs of children and young people
- having a positive impact on the future lives of children and young people in East Devon

We are so grateful for the support we have had from Orchard Fundraising, which has been key in securing the funding needed for our work. Bids to the National Lottery's Reaching Communities Fund and Children in Need were successful and provided funding assurance for three years. Moreover, these investments have transformed our ability to operate strategically, rather than reactively, in response to the growing need for youth mental health support.

Project (in)visible, which began in the Spring, saw the vast majority of our young people taking part in the project. Each of the 4 groups held a "Reveal" evening for the artist, staff, volunteers, young people and their parents to experience the images, together for the first time. The events enabled the young people to have open and honest conversations with their families about their experience of mental health. One of the impacts of the project has been the travelling exhibition across venues (mainly libraries) in East Devon, which has enabled us to engage wider with communities, including those where we don't currently operate, throughout the year. Comments have been overwhelmingly positive:

"Very powerful and sympathetic images which highlight the problems of these dear people"

"Bold, witty, brave and truthful, love it"

"Brave and refreshing!"

We were fortunate in having local dignitaries experience and/or open the exhibitions, including Richard Foord MP, Councillors Jill Farrow, Vicky Johns and Lucy Wakefield (Axminster Town Council Mayor, Ottery Town Council Mayor and Honiton Town council deputy Mayor respectively), and Alex Kittow, CEO of Libraries Unlimited.

Training has been an important part of our activities, and we have upskilled staff, volunteers and Trustees through internal safeguarding training and also held youth work training on eating disorders and peer support group work in conjunction with Recovery Devon.

Achievements and Performance (continued)

Projects and services (continued)

We are proud that we deliver our services free of charge. We understand the financial implications of not charging, or even asking for contributions towards our costs, and gave both much consideration. However, we are very conscious that several of our service users come from disadvantaged backgrounds, and we are mindful of the public benefit accruing from a free service. An important consideration was that one of our key tenets is that we are open to all and do not discriminate. The mechanics of charging concerned us, particularly when we considered how we might ask for contributions towards the cost of the food supplied at each session.

We are mindful of our environmental responsibilities. Providing a service local to our young people makes the service reachable and minimises the impact of travelling. Whilst we recognise the benefits of face-to-face board meetings, we operate a hybrid model whereby Trustees either partly or, particularly for ad hoc meetings, wholly attend remotely. We have also minimised our paper usage and operate in an increasingly digital way.

Headlight

Headlight, our peer support group work supplemented by 1-2-1 mentoring work where requested, remains Action East Devon's principal service which we deliver in Axminster, Ottery St Mary and Seaton. Following the successful trial in Seaton of extending our service to young people aged 11 and up, we have extended our reach in Axminster and Ottery.

We continue to see young people presenting a wide range of challenges; anxiety and depression are common, though other disorders are on the rise. The increase in neuro-divergent young people (mainly autism) has been particularly noticeable and can be challenging from both a resource impact and group dynamics, with staff estimating 70-90% attendance. It is also clear that the effects of Covid lockdowns continue to be felt. In 2023 (the most recent report), the NHS estimated that one in five children and young people in England aged eight to 25 were likely to have a mental health disorder.

School Mentoring Services

Funding challenges and priorities required us to consider how we could best support our young people, and taking into account the young people's views that they wanted community-led peer support groups it was clear that we should cease our School Mentoring Service. We staged our exits, Axe Valley College at the end of December 2024, and Honiton and Sidmouth Community Colleges at the end of May and July 2025 respectively. We are extremely grateful to the Honiton League of Friends, Sid Valley Help and other Sidmouth organisations for their valued support.

The future

Progress on our 2024 – 2027 strategy is going well. Our first year has built on our existing Headlight service and laying the foundations for our expansion plans in Honiton and Sidmouth.

We engaged a consultant to carry out the groundwork for these plans whilst we recruited an Outreach, Development and Marketing manager. This paid dividends as the successful candidate, engaged on a twelve-month fixed contract, has hit the ground running. We have benefitted two-fold as we will use the expertise and insight gained from the consultant in strategic meetings being planned for 2026. Discussions with Honiton and Sidmouth Town Councils, who are both very supportive of our plans, have confirmed our research findings about need and we are identifying appropriate locations in which to run the new groups. We expect to trial the new groups in Spring 2026 with a view to full operation in late Summer 2026. To support this, we will be recruiting Wellbeing Workers and volunteers in both locations and are delighted that both staff and volunteers have expressed interest in these opportunities.

We are actively seeking additional Trustees; one potential candidate is an ex-service user who is very keen to develop Youth Voice. She will bring a wider perspective to the Board and enhance the range of our Trustee experience.

Action East Devon Ltd
Trustees' Report (continued)
Year Ended 31 March 2025

Financial Review

Total income for the year was £211,204, including in-kind support from Orchard Fundraising in the sum of £3,749. £190,655 of this income was restricted. There was an unrestricted deficit of £433 and a restricted surplus of £76,787 for the year, before transfers, giving an overall surplus of £76,354.

Total funds carried forward, after transfers, were £144,361 of which £102,064 was restricted. These restricted funds relate to grant monies paid in advance for project delivery during 2025/26.

Reserves Policy

Current Designated Funds are intended to cover funding shortfalls for projects that are central to the charity's objectives. This fund now stands at £4,391, all of which is available for use in 2025/26.

In addition to these designated funds, the charity holds £37,701 in free reserves (excluding the value of fixed assets), which the Trustees consider to be an appropriate level to provide for a controlled close of the charity, should this need arise.

The Reserves policy is kept under active review and so the target reserves figure is likely to change over time.

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 (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 given the change in emphasis in Trustee activity, service users and the local community.

Potential Trustees are interviewed and 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' roles and responsibilities as part of a meeting with the Chair of the Board and the Charity Manager to further their understanding of the work of the organisation.

Governance

This year the Board of Trustees continued its practice adopted last year of holding bi-monthly meetings which enabled close monitoring of the financial position with the Annual General Meeting held at the end of the calendar year. As the financial position stabilised meeting frequency reverted to quarterly but is kept under close review.

The Charity Manager and Finance Manager prepare and deliver reports to the Board. Risk is kept under active review by the Trustees as are all policies.

Action East Devon Ltd
Trustees' Report (continued)
Year Ended 31 March 2025

Reference and Administrative Information

Charity Name:	Action East Devon ('Charitable Company')
Charity Registration Number:	1134611
Company Number:	07035905
Registered Office and Address:	The Station Youth Centre, Mill Street, Ottery St Mary, EX11 1AH
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	Christopher Botham (Chair) Graham Fice (Vice Chair) Fiona Anderson (Vice Chair) Dr David Leeder Megan Armstrong (resigned 3 March 2025) Judith O'Neil
Company Secretary	Graham Fice

Action East Devon Ltd

Statement of Trustees' Responsibilities

Year Ended 31 March 2025

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 10 December 2025.

Signed on their behalf by

.....

Chris Botham, Chair of the Board

Action East Devon Ltd
Independent Examiner's Report to the Trustees of Action East Devon
Year Ended 31 March 2025

I report to the charity trustees on my examination of the financial statements of the Charitable 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 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 : 15 December 2025

Action East Devon Ltd
Statement of Financial Activities (Including Income & Expenditure Account)
Year Ended 31 March 2025

	Note	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Income:						
Donations and legacies	2	16,010	-	190,655	206,665	94,747
Income from charitable activities	3	3,000	-	-	3,000	4,818
Investment income		1,539	-	-	1,539	2,668
Total income		<u>20,549</u>	<u>-</u>	<u>190,655</u>	<u>211,204</u>	<u>102,233</u>
Expenditure:						
Expenditure on charitable activities	4	(17,233)	-	(113,868)	(131,101)	(157,442)
Expenditure on raising funds		(3,749)	-	-	(3,749)	(2,520)
Total expenditure		<u>(20,982)</u>	<u>-</u>	<u>(113,868)</u>	<u>(134,850)</u>	<u>(159,962)</u>
Net (expenditure)/income		(433)	-	76,787	76,354	(57,729)
Transfers between funds		169	(9,089)	8,920	-	-
Net movement in funds		<u>(264)</u>	<u>(9,089)</u>	<u>85,707</u>	<u>76,354</u>	<u>(57,729)</u>
Funds at 31 March 2024		38,170	13,480	16,357	68,007	125,736
Funds at 31 March 2025		<u>37,906</u>	<u>4,391</u>	<u>102,064</u>	<u>144,361</u>	<u>68,007</u>

Action East Devon Ltd
Balance Sheet
Year Ended 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	7	<u>205</u>	<u>442</u>
		205	442
Current assets			
Debtors	8	45,766	3,356
Cash at bank and in hand		<u>106,666</u>	<u>71,429</u>
		152,432	74,785
Liabilities			
Creditors: amounts falling due within one year	9	<u>(8,276)</u>	<u>(7,220)</u>
Net current assets		<u>144,156</u>	<u>67,565</u>
Net assets		<u>144,361</u>	<u>68,007</u>
The funds of the Charity			
General funds	10	37,906	38,170
Designated funds	10	4,391	13,480
Restricted funds	11	102,064	16,357
Total funds		<u>144,361</u>	<u>68,007</u>

For the financial year ending 31 March 2025, 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 10 December 2025 and signed on its behalf by

.....

Chris Botham

Company Registration Number: 07035905

Action East Devon Ltd
Cash Flow Statement
Year Ended 31 March 2025

	Note	2025 £	2024 £
Cash (used in)/provided by operating activities	18	<u>33,698</u>	<u>(61,334)</u>
Cashflows from investing activities			
Dividends, interest, and rents from investment		<u>1,539</u>	<u>2,668</u>
Cash provided by/(used in) investing activities		<u>1,539</u>	<u>2,668</u>
Changes in cash and cash equivalents in the reporting period		<u>35,237</u>	<u>(58,666)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>71,429</u>	<u>130,095</u>
Cash and cash equivalents at the end of the reporting period		<u>106,666</u>	<u>71,429</u>

Action East Devon Ltd
Notes to the Financial Statements
Year Ended 31 March 2025

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice' applicable to charities preparing their 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 Trustees have reviewed budgets and cashflow forecasts for the period to December 2026. The review noted action taken to cease services that were not fully funded, and the focus on funding applications. It also noted the engagement of Orchard Fundraising for a further 12 months. Based on this review Trustees are confident that the charity will have sufficient funds to ensure continuity of its work and have concluded that there are no material uncertainties in relation to going concern (having considered a period of at least 12 months from the date of approval of the financial statements).

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.

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 Ltd
Notes to the Financial Statements (continued)
Year Ended 31 March 2025

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 8 and 9.

Action East Devon Ltd
Notes to the Financial Statements (continued)
Year Ended 31 March 2025

2. Donations and Legacies

	Total 2025 £	Total 2024 £
Albert Hunt Trust	4,000	3,000
Awards for All	19,072	-
Axminster Care	-	5,000
BBC Children in Need	15,000	-
Big Lottery	-	25,000
Devon County Council	-	1,000
Devon Community Foundation	5,000	-
DYS Space	-	4,500
E Devon District Council	-	3,510
Garfield Weston	15,000	-
Gibbons Family Trust	4,000	-
Honiton League of Friends	15,492	10,740
National Lottery Community Fund	89,766	-
Norman Family Trust	2,500	-
Northbrook Trust	-	13,500
Ottery St Mary Town Council	-	12,500
Sid Valley Help Scheme	10,000	8,333
Souter Charitable Trust	2,500	-
Sidmouth Combined Charities	2,500	-
Other Donations	21,835	7,664
	206,665	94,747

Included in the total of £206,665 (2024: £94,747) is restricted income of £190,655 (2024: £91,490). All other income is unrestricted.

Action East Devon Ltd
Notes to the Financial Statements (continued)
Year Ended 31 March 2025

3. Income from Charitable Activities

	Total 2025 £	Total 2024 £
Contract delivery	3,000	4,818
	3,000	4,818

Included in the total of £3,000 (2024: £4,818) is restricted income of £nil (2024: £nil). All other income is unrestricted.

4. Expenditure on charitable activities

	Note	Total 2025 £	Total 2024 £
Volunteer travel and expenses		15	574
Training		25	72
Direct project costs		8,010	9,552
PR, advertising and website		934	1,090
Rent and property costs		3,600	3,600
Staff travel, training and events		1,843	4,440
Stationery, telephone and office expenses		4,192	6,120
Insurances		1,143	1,168
Bank charges		76	60
Salaries, recruitment and staff welfare		107,509	127,379
Depreciation		237	444
Governance costs	5	3,517	2,943
		131,101	157,442

Included in the total of £131,101 (2024: £157,442) is expenditure on restricted funds of £113,868 (2024: £131,525). All other expenditure is unrestricted.

5. Governance costs

	2025 £	2024 £
Board expenses and recruitment	109	216
Independent examination and accountancy	3,408	2,727
	3,517	2,943

All expenditure on governance costs was unrestricted.

Action East Devon Ltd
Notes to the Financial Statements (continued)
Year Ended 31 March 2025

6. Employees

	2025	2024
	£	£
Salaries and wages	102,984	119,948
Social security costs	174	1,802
Pension contributions	2,330	2,951
	105,488	124,701

The average number of employees during the year was 6 (2024: 6) and the average number of full-time equivalents during the year was 3 (2024: 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 £30,064 (2024: £28,082). There is currently 1 member of the Operational Management Team (2024: 1).

7. Tangible Fixed Assets

	Computer and office equipment	Project equipment	Total
	£	£	£
Cost at 1 April 2024	6,587	1,162	7,749
Additions	-	-	-
Disposals	-	-	-
Cost at 31 March 2025	6,587	1,162	7,749
Depreciation at 1 April 2024	6,176	1,131	7,307
Charge for the year	206	31	237
Eliminated on disposal	-	-	-
Depreciation at 31 March 2025	6,382	1,162	7,544
At 31 March 2025	205	-	205
At 31 March 2024	411	31	442

8. Debtors

	2025	2024
	£	£
Trade debtors	-	833
Other debtors	-	1,712
Prepayments and accrued income	45,766	811
	45,766	3,356

Action East Devon Ltd
Notes to the Financial Statements (continued)
Year Ended 31 March 2025

9. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Trade creditors	2,221	2,117
Accruals	4,894	3,870
Pensions and salaries	354	178
Social security costs	807	1,055
	8,276	7,220

10. Unrestricted Funds

	Funds brought forward	Income	Expenditure	Transfers	Funds as at 31 March 2025
	£	£	£	£	£
General fund	38,170	20,549	(20,982)	169	37,906
Designated fund	13,480	-	-	(9,089)	4,391
	51,650	20,549	(20,982)	(8,920)	42,297

A designated fund has been set aside to cover funding shortfalls in projects that are considered essential to the charity's objectives. The amount designated has been decreased from £13,480 to £4,391 during the year.

11. Restricted Funds

	Funds brought forward	Income	Expenditure	Transfers	Funds as at 31 March 2025
	£	£	£	£	£
Awards for All	-	19,072	(19,072)	-	-
BBC Children in Need	-	15,000	(2,500)	-	12,500
Garfield Weston	-	15,000	(10,600)	-	4,400
Headlight Mental Health	16,063	51,617	(66,399)	7,398	8,679
Training	-	200	(1,722)	1,522	-
The National Lottery	-	-	-	-	-
Community Fund	-	89,766	(13,575)	-	76,191
Youth Voice	294	-	-	-	294
	16,357	190,655	(113,868)	8,920	102,064

Action East Devon Ltd
Notes to the Financial Statements (continued)
Year Ended 31 March 2025

11. Restricted Funds (continued)

Name of Fund	Description, nature and purpose of the fund
Awards for All	A one-year grant to strengthen Headlight's peer support offer in Axminster, Seaton and Ottery St Mary.
BBC Children in Need	Supports Headlight's peer support groups for young people, helping sustain safe, inclusive spaces for emotional wellbeing.
Garfield Weston Foundation	Restricted funding for core costs, enabling AED to maintain organisational capacity while delivering community-led mental health support.
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.
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.
National Lottery Community Fund	Provides infrastructure and continuity for Headlight's peer support groups, with scope to reach new age groups and locations.
Youth Voice	To provide a sounding board and focus group to allow young people to be heard.

2024 – Comparative

	Funds brought forward	Income	Expenditure	Transfers	Funds as at 31 March 2024
	£	£	£	£	£
Headlight	36,967	91,490	(127,376)	14,982	16,063
Primary School Workshops	982	-	-	(982)	-
Youth Voice	500	-	(206)	-	294
Mental Health Training	2,334	-	(3,943)	1,609	-
	<u>40,783</u>	<u>91,490</u>	<u>(131,525)</u>	<u>15,609</u>	<u>16,357</u>

Action East Devon Ltd
Notes to the Financial Statements (continued)
Year Ended 31 March 2025

12. Analysis of Funds

	General fund	Designated fund	Restricted fund	Total funds 2025	Total funds 2024
	£	£	£	£	£
Fixed assets	205	-	-	205	442
Net current assets	37,701	4,391	102,064	144,156	67,565
	<u>37,906</u>	<u>4,391</u>	<u>102,064</u>	<u>144,361</u>	<u>68,007</u>

2024 – Comparative

	General fund	Designated fund	Restricted fund	Total funds 2024	Total funds 2023
	£	£	£	£	£
Fixed assets	442	-	-	442	886
Net current assets	37,728	13,480	16,357	67,565	124,850
	<u>38,170</u>	<u>13,480</u>	<u>16,357</u>	<u>68,007</u>	<u>125,736</u>

13. Contingent Liabilities

The charity had no contingent liabilities at 31 March 2025.

14. Operating lease commitments

The charity had no material non-cancellable lease commitments at 31 March 2025.

15. Members' Liability

The company is limited by guarantee. At 31 March 2025, there were 5 members, whose maximum liability in the event of the company being wound up is £10 each.

16. 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 £207 (2024: £126) in respect of reimbursed expenses incurred on behalf of the Charity.

17. Related Party Transactions

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

Action East Devon Ltd
Notes to the Financial Statements (continued)
Year Ended 31 March 2025

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

	2025	2024
	£	£
Net expenditure for the reporting period	76,354	(57,729)
Adjustments for:		
Depreciation charge	237	444
Investment income	(1,539)	(2,668)
(Increase)/decrease in debtors	(42,410)	(370)
Increase/(decrease) in creditors	1,056	(1,011)
	<hr/>	<hr/>
Net cash (used in)/provided by operating activities	33,698	(61,334)