CAMPHILL DEVON COMMUNITY LIMITED

England & Wales · Charity number 278173

Details

Status	Registered
Legal form	Charitable company
Company number	01435068
Registered	1979-07-05
Register	View on the Charity Commission register

Contact

Address	Hapstead Village Buckfastleigh TQ11 0JN
Phone	01364642631
Email	admin@camphilldevon.org.uk
Website	www.camphilldevon.org.uk

Activities

Objects: FOR THE PUBLIC BENEFIT, TO RELIEVE SICKNESS, PROMOTE GOOD HEALTH, PROVIDE CARE TO AND ADVANCE THE EDUCATION AND TRAINING OF PEOPLE WITH DISABILITY (WHETHER MENTAL OF PHYSICAL), THE YOUNG, THE OLD, OR PEOPLE OTHERWISE IN NEED, IN ACCORDANCE WITH THE PRINCIPLES OF DR RUDOLF STEINER (AS SUMMARISED IN THE APPENDIX TO THIS MEMORANDUM), PARTICULARLY (WITHOUT LIMITATION) BY THE ESTABLISHMENT AND MAINTENANCE OF COMMUNITIES IN THE FORM OF VILLAGES, RESIDENTIAL HOUSES, DAY CENTRES, KINDERGARTENS, SCHOOLS, COLLEGES OR OTHER TYPES OF SOCIAL AND/ OR EDUCATIONAL COMMUNITY, IN WHICH BENEFICIARIES LIVE AND/ OR WORK AND/ OR TO WHICH THEY OTHERWISE RESORT, IN COMMUNITY WITH PERSONS PROVIDING SUPPORT.

Activities: The Charity provides care, support, day services and accommodation for adults with Learning Disabilities

Classification

- **How:** Provides Services
- **What:** Disability
- **Who:** People With Disabilities

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Geography

- Devon

Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£3,192,044	£2,788,394	£4,325,534	62
2024-01-31	£2,907,849	£2,537,299	£3,921,884	53
2023-01-31	£2,659,481	£2,349,794	£3,551,334	48
2022-01-31	£2,212,090	£1,780,665	£3,241,647	42
2021-01-31	£1,902,396	£1,752,089	£2,810,222	44

Trustees

Name	Role	Appointed
Christopher Simon Bailey		2024-05-17
DIANA LUCILLE WHITE		2000-11-17
Fiona Helen Roberta McPhail		2014-06-06
Gavin Hugh Gracie		2024-05-22
Joanne Rebecca Hounsell		2026-01-01
Kevin Gilbraith		2022-01-21
Louise Elizabeth Dickinson		2026-01-01
STEPHEN EDMUND GILL		2020-02-03

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CAMPHILL DEVON COMMUNITY LIMITED

England & Wales - Charity number 278173

Accounts

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Registered number: 01435068
Charity number: 278173

CAMPHILL DEVON COMMUNITY LIMITED

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2025

Bishop Fleming

VirtualSignature Transaction Ref. FR47-M8ZT-4W64 04 Aug 2025 09:00:43 BST (UTC +1) D 1/2 P 2/33

CAMPHILL DEVON COMMUNITY LIMITED
(A COMPANY LIMITED BY GUARANTEE)

CONTENTS

	Page
Reference and administrative details of the Company, its Trustees and advisers	1
Trustees' report	2 - 8
Trustees' responsibilities statement	9
Independent auditors' report on the financial statements	10 - 13
Statement of financial activities	14
Balance sheet	15
Statement of cash flows	16
Notes to the financial statements	17 - 31

VirtualSignature Transaction Ref. FR47-M8ZT-4W64 04 Aug 2025 09:00:43 BST (UTC +1) D 1/2 P 3/33

CAMPHILL DEVON COMMUNITY LIMITED
(A COMPANY LIMITED BY GUARANTEE)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 JANUARY 2025

Trustees	J C F Hitchins (resigned 17 January 2025) S E Gill D M Kemp-Gee (resigned 28 June 2024) F H R McPhail D L White N A De Pulford K Gilbraith B E Smith (resigned 17 January 2025) G H Gracie (appointed 22 May 2024) C S Bailey (appointed 17 May 2024) J R Gardner (appointed 5 July 2024, resigned 28 January 2025)
Company registered number	01435068
Charity registered number	278173
Registered office	Hapstead Village Buckfastleigh TQ11 0JN
Company secretary	P L McDonald (resigned 18 January 2025) J A Thurley (appointed 18 March 2025)
Chief executive officer	S Whittingham
Independent auditors	Bishop Fleming LLP Chartered Accountants Brook House Winslade Park Manor Drive Clyst St Mary Exeter EX5 1GD
Bankers	National Westminster Bank Plc South Devon Business Centre Riviera House, PO Box 69 Nicholson Road Torquay Devon TQ2 7YL
Solicitors	WBW Church House Queen Street Newton Abbot Devon TQ12 2QP

VirtualSignature Transaction Ref. FR47-M8ZT-4W64 04 Aug 2025 09:00:43 BST (UTC +1) D 1/2 P 4/33

CAMPHILL DEVON COMMUNITY LIMITED
(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 JANUARY 2025

Introduction

The Trustees present their annual report together with the audited financial statements of the charitable company for the year ended **31 January 2025**. This Annual Report fulfils the purposes of both a Trustees' Report and a Directors' Report as required under company law.

The Trustees confirm that the Annual Report and financial statements comply with the current statutory requirements, the governing document of the charitable company, and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland.

As the company qualifies as small under Section 382 of the Companies Act 2006, the Strategic Report normally required for medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and Activities

a. Policies and Objectives

Charitable Objects

The Charity's core charitable objects, as stated in its Memorandum of Association, are:
"The establishment of a Community for adults with learning disabilities, providing a fulfilling life through meaningful occupation and skill-building in areas such as agriculture, horticulture, and craft-based activities."

These objects are underpinned by the values and principles of the late Dr Rudolf Steiner. In March 2007, the Board of Trustees adopted a revised Memorandum of Association. This revision, agreed in consultation with the Charity Commission, broadened the Charity's objects in alignment with those of all Camphill communities.

Aims

In line with its charitable objects, the Charity aims to:

- Provide an environment where each member of the Community is supported to reach their full potential.
- Foster a sense of belonging and shared purpose within an intentional community.
- Encourage the development of individual social and occupational lifestyles, tailored to each person's aspirations and abilities.
- Promote social inclusion by enabling people to be active and valued members of the wider local community.

Objectives for the Year

During the year under review, the Trustees identified and agreed the following key objectives:

- **Embedding service improvements** made in response to the Care Quality Commission (CQC) report of July 2022, ensuring that the progress achieved is consolidated and sustained.
- **Developing plans for a "transition" service** to bridge the gap between Registered Care and Supported Living, providing greater flexibility and choice for those we support.
- **Enhancing physical infrastructure**, continuing our investment in buildings and facilities to better serve the needs and aspirations of residents and day attendees.
- **Maintaining financial stability** of the Charity, with a strong focus on prudent financial management in light of ongoing inflationary and macroeconomic pressures.

In setting these objectives and planning our activities, the Trustees have paid due regard to the guidance issued by the Charity Commission, particularly 'Public benefit: running a charity (PB2)'.

Strategies for Achieving Objectives

The Charity continues to adopt a forward-looking approach to planning, ensuring that the evolving needs of the people we support are met through:

- Ongoing development of **accommodation, support, and day service activities**, with future needs assessed regularly.
- **Individual Support Plans**, which are updated continuously and formally reviewed at least annually, forming the foundation for personalised care and support.

VirtualSignature Transaction Ref. FR47-M8ZT-4W64 04 Aug 2025 09:00:43 BST (UTC +1) D 1/2 P 5/33

- **Regular engagement with local authorities**, ensuring that the fees received are reflective of assessed needs and the physical environment is appropriate and fit for purpose.
- **Robust financial oversight**, including budget planning and review by the Finance and Development Committee, to ensure that operations remain within available resources while continuing to deliver quality outcomes.

Statement of Public Benefit
In accordance with Principles 1 and 2 of the Charity Commission's guidance on public benefit, the Trustees confirm the following:

1. Aims and Benefits
Camphill Devon Community ('the Community') aims to:
- Provide an environment where every individual is supported to achieve their potential.
- Encourage participation in a meaningful and inclusive community life, whether through residential living or supported tenancy arrangements.
- Promote social inclusion and personal development through care, occupation, and social engagement.

The benefits resulting from these aims include:

- A **safe, supportive, and nurturing environment** tailored to the needs of adults with learning disabilities.
- Access to **meaningful day-time activities**, training opportunities, and the development of practical and social skills, all contributing to improved self-esteem and greater independence.
- A **strong community ethos** that recognises each person as a valued individual.
- **Integration with local life**, enabling access to education, leisure, and work opportunities.

2. Absence of Harm or Detriment
The Trustees are not aware of any aspect of the Charity's aims or activities that could reasonably be seen to cause harm or detriment to individuals or organisations, either within or outside the Community. No concerns of this nature have been raised by stakeholders or external bodies.

3. Beneficiaries
The intended beneficiaries of the Charity's work are **adults with learning disabilities** who require care and support in a Registered Care Home or Supported Living environment, or who wish to participate in the Community's day services.

4. Access to Benefits
Access to the Charity's services is based on **individual need and suitability**. Admission is subject to assessment and availability, ensuring that those who can most benefit from the Community's approach are able to access appropriate support. The Charity works closely with families, local authorities, and other stakeholders to facilitate access and promote inclusive practice.

5. Geographical Reach
There is no defined geographical boundary restricting who may benefit from the Community's aims. Camphill Devon Community accepts referrals from across the UK.

6. Eligibility Based on Assessed Need
The Charity's support is restricted to adults with learning disabilities who have been assessed by local authorities or independent social workers as requiring services provided by a Registered Residential Care Home, Independent Supported Living, or Day Care provision.

7. Adaptability of Environment
The Hapstead site, while located on a steep and rural terrain, can be adapted to suit the needs of individuals. The Charity is committed to making reasonable modifications to support accessibility wherever feasible.

8. Community Membership
There are no formal or membership-based restrictions to access. All individuals residing within the Community are considered members by virtue of their participation.

VirtualSignature Transaction Ref. FR47-M8ZT-4W64 04 Aug 2025 09:00:43 BST (UTC +1) D 1/2 P 6/33

9. Access Criteria

The Trustees do not apply any criteria beyond those set out above when determining eligibility for support.

10. Funding Requirements

All adults supported by the Community are required to have adequate funding in place—either via local authorities or other sources—to meet their care and support needs. The Charity does not impose financial barriers but works in partnership with funders to ensure support is appropriately resourced.

Achievements and Performance

a. Review of Activities

Voids and Admissions

- The number of individuals supported remained **stable** during the year.
- One individual transitioned to more specialist provision following a change in need.
- The Charity has increased capacity slightly and currently has **five potential voids** across three residential houses.
- Referrals—particularly from out-of-county authorities—continue to be received, often involving individuals with **more complex needs**, necessitating enhanced staffing and training.

Human Resources

Staffing

- **Recruitment and retention** challenges persist, particularly due to Camphill Devon's **rural location**, absence of public transport links, and the **generally low pay levels** associated with the social care sector.
- Staff turnover was higher than ideal, partly reflecting the difficulties some individuals new to the sector have experienced in adapting to the demands of care work.
- In response, pay rates were increased **above regional averages**, resulting in a modest improvement in application numbers.
- With a **decline in volunteer numbers**, there has been a **greater reliance on paid staff**, and overall staff numbers have increased.

Training and Support

- Trustees and senior managers recognise the need to support and retain staff by providing **ongoing training, personal development, and a positive working environment**.

Volunteers

- Volunteer recruitment has been **variable and unpredictable**, affected by changes to UK immigration policy.
- The introduction of the **Skilled Worker Visa (Tier 2)** and **Volunteer Visa (Tier 5)** has added complexity to recruitment, with **lengthy Home Office delays** impacting intake.
- These delays have placed additional pressure on staffing, particularly in maintaining levels of engagement and support for residents.
- **Volunteer Recruitment and Visa Challenges**
- The Community has experienced a **growing percentage of refused visa applications**, alongside an **increase in early placement breakdowns**—often due to a mismatch between volunteers' expectations and the reality of life and work in a rural care setting.
- These challenges **increase administrative workload** and affect placement success rates and volunteer retention.
- Nevertheless, volunteers remain an **important and valued part** of the culture at Camphill Devon, and the Trustees remain optimistic that the situation will stabilise over time.

Fees and Contractual Funding

- The organisation has successfully **negotiated fee uplifts**, particularly for new admissions, often incorporating cost-of-living increases.
- Fee increases are partly driven by the need to **improve recruitment and retention** of paid staff in the absence of sufficient volunteer numbers.
- Camphill Devon's **broad and holistic offer** sometimes makes it difficult for commissioning councils to compare directly with other providers, leading to variable contract outcomes.
- **Harmonisation of fees** across placements will take time; Trustees are mindful not to jeopardise any existing placements by pursuing unsustainable fee uplifts.

VirtualSignature Transaction Ref. FR47-M8ZT-4W64 04 Aug 2025 09:00:43 BST (UTC +1) D 1/2 P 7/33

Regulation and Inspection
- Despite considerable investment and sustained improvements, Camphill Devon continues to hold a '**Requires Improvement**' rating from the Care Quality Commission (CQC), originally issued in July 2022.
- The organisation has **not yet received a re-inspection**, although Provider Information Returns (PIRs) were submitted in both **May 2024 and April 2025**, detailing progress made against previous breaches and outlining significant service developments.

Safeguarding
- There were **no major safeguarding incidents** during the year.
- Minor issues were addressed internally or collaboratively with local safeguarding agencies. The Trustees remain vigilant in upholding safeguarding responsibilities.

Staff Engagement and Survey
- A **staff survey** was conducted again this year, with Trustees reviewing and sharing feedback themes.
- Although **response scores dipped slightly**, this is attributed largely to staff turnover and workload concerns.
- Positive feedback was also received, highlighting the **strong commitment and camaraderie** within the team and recognising Camphill Devon as a **unique and rewarding** place to work.

Key Developments
Essential Services:
- Investment was made to improve **water resilience**, including access upgrades and additional tank capacity.

Estates:
- Over **£405,000** was invested in property improvements, including:
- Refurbishment of kitchens across several houses
- Installation of a Garden Kitchen supporting 'fork-to-plate' activities
- Major accessibility upgrades to one residential property
- Additional **bathroom improvements** are planned for the coming year.

Transition Programme:
- A residential building was **vacated** to facilitate development of a **Transition Offer**.
- This new initiative will help individuals prepare for **greater independence** by building life skills ahead of supported living placements.

Merlin House Refurbishment:
- A major refurbishment project was completed, improving **kitchen, bathroom, living, and outdoor areas**, with a focus on **accessibility** for individuals with deteriorating mobility.

Digital Transformation:
- The **HIVE digital recording system** was implemented to:
- Improve **recording efficiency and accuracy**
- Enhance regulatory compliance
- Provide a more professional and trackable approach to documentation
- Significant investment in **staff training and IT infrastructure** was required, but the system is already **delivering measurable benefits**.

Summary
- The year has been marked by both challenges and achievements.
  Recruitment, retention, and visa-related hurdles have required sustained focus, but our team has shown resilience, professionalism, and compassion throughout. Despite pressures, the ethos and quality of care at Camphill Devon remain central.
- The Community continues to deliver its 2024–2027 Business Plan, with particular emphasis on:
- Workforce development
- Fee negotiation and financial stability
- Quality assurance and digital innovation
- Estate improvements and future-proofing service provision

VirtualSignature Transaction Ref. FR47-M8ZT-4W64 04 Aug 2025 09:00:43 BST (UTC +1) D 1/2 P 8/33

Financial Review

a. Performance Overview

- **Total income** for the year: **£3.2 million**, predominantly from fees.
- **Total expenditure: £2.8 million**.
- **Net incoming resources: £404,000**, representing a **modest operating surplus**.
- Surplus funds will be **reinvested** into future service development and infrastructure.
- As at **31 January 2025**, the Charity held **unrestricted free reserves of £1.46m**.

b. Going Concern

- The Trustees confirm they have a **reasonable expectation** that Camphill Devon will continue to operate for the foreseeable future.
- Despite wider economic pressures (e.g., the cost-of-living crisis), the organisation has demonstrated **strong financial resilience**, supported by improved fee income and prudent financial management.
- Accordingly, the **going concern basis** has been adopted in the preparation of these financial statements.

In summary, after making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Reserves Policy

At 31 January 2025, the Charity's unrestricted funds were primarily represented by its fixed assets – namely the premises, fixtures, fittings, and motor vehicles required for the operation of the organisation – alongside a designated development fund to support planned improvements to the Charity's infrastructure.

Included within designated reserves are £1.76m relating to the net book value of land and buildings and £1.07m representing the Hapstead development fund.

The unrestricted reserves of the Charity totalled £4.29m of which general funds (free undesignated reserves) comprised £1.46m. While economic inflationary pressures are beginning to ease, sufficient uncertainty remains for the Trustees to continue to apply a prudent reserves policy. Accordingly, they have maintained the policy of holding free reserves equivalent to approximately six months of operating costs. This provides a target level for free general reserves of £1.39m.

Structure, Governance and Management

a. Constitution

The company was incorporated on 5 July 1979 as a company limited by guarantee with no share capital. In the event of the company being wound up, each member's liability is limited to £1.

The company is governed by its Memorandum and Articles of Association dated 5 July 1979, as amended on 16 March 2007. It is registered as a charity under number 278173.

The principal object of the company is to provide accommodation and support for people with learning disabilities in a community setting, guided by the principles of Dr Rudolf Steiner.

b. Methods of Appointment or Election of Trustees

Trustees are appointed by a vote of the Board, with appointments ratified at the AGM. One third of the Board retire by rotation each year and may stand for re-election at the AGM. All Trustees are members of the company. Membership is open to individuals involved with the Community. The Board's composition is reviewed regularly to ensure an appropriate balance of skills and experience.

During the year, we welcomed three new Trustees: Chris Bailey, Jim Gardner, and Gavin Gracie. Sadly, we said goodbye to Brian Smith due to work commitments, and to David Morton and Jim Garnder. Additionally, our long-standing Chair, John Hitchins, retired from the Board in January 2025. John had served since March 1999 and brought invaluable financial insight and leadership to the Trust. His legacy includes a stronger staff team, significantly improved estate, and robust finances.

Gavin Gracie succeeded John Hitchins as Chair in early 2025.

VirtualSignature Transaction Ref. FR47-M8ZT-4W64 04 Aug 2025 09:00:43 BST (UTC +1) D 1/2 P 9/33

c. Organisational Structure and Decision-Making
The Board of Trustees is legally responsible for the overall management and control of Camphill Devon Community. The Board meets four times per year, with the AGM held in September.

Financial oversight is delegated to the Finance Committee, chaired by a Trustee, and typically includes at least one other Trustee member. The Committee meets approximately four times annually and is responsible for setting the annual budget (subject to Board approval), monitoring financial performance, and reviewing proposed expenditure and development opportunities.

The Chief Executive manages the day-to-day operations of the Community, supported by a Management Group which meets regularly.

An Estates Committee, also chaired by a Trustee, provides oversight and guidance on estate planning and prioritisation of capital developments.

d. Trustee Induction and Training
New Trustees receive a tailored induction programme, including an introduction to the work of the Community, its governance structure, and strategic priorities. They are provided with copies of key governance documents, including the Memorandum and Articles of Association, recent minutes, and financial reports. Opportunities for external governance training and attendance at sector events are also encouraged to support ongoing development and effective contribution to Board work.

Camphill Devon Community provides a comprehensive Trustee induction pack, which includes a detailed role description and a recruitment and induction timetable. General Trustee training is available through a variety of online providers and can be supplemented by a Camphill Devon-specific seminar. This seminar is developed and delivered by experienced Trustees and senior officers to ensure new Trustees understand the specific context and operational priorities of the Charity.

e. Relationships with Other Charitable and Non-Charitable Organisations
Camphill Devon Community collaborates with a number of organisations in pursuit of its charitable objectives. These include the Association of Camphill Communities, Places for People, ARC, Vocal Advocacy, and ACEVO. The Charity also works closely with Devon County Council and other local authorities that sponsor individual residents, as well as with the Department of Work and Pensions, the Care Quality Commission, the Charity Commission, Teignbridge District Council, and South Hams District Council. These partnerships enhance service delivery and ensure compliance with regulatory requirements.

f. Risk Management
The Board of Trustees holds overall responsibility for managing the risks faced by the Charity. Operational management of risk is delegated to the Chief Executive and the Management Group. Risk reports are regularly provided to the Trustees, who review risks relating to Financial Management, Decision Making, Health and Safety, Safeguarding, Charitable Status, and other factors that could affect the Charity and its beneficiaries.

Key risk management controls in place include:
- Formal agendas and minutes for all committee and Board meetings
- Annual reviews and development of Support Plans for all individuals supported
- Regular supervision for all employed and non-employed staff
- Quarterly strategic planning, budgeting, and management accounting
- Clear organisational structure and reporting lines
- Comprehensive and detailed policies and procedures
- Defined authorisation frameworks and clear job roles
- Vetting procedures compliant with legal requirements for protecting vulnerable people
- Regular monitoring visits conducted by Trustees

In summary, the Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

VirtualSignature Transaction Ref. FR47-M8ZT-4W64 04 Aug 2025 09:00:43 BST (UTC +1) D 1/2 P 10/33

Plans for Future Periods

The Charity has identified the following key priorities for the next financial year:

- Enhancing staff recruitment and retention
- Embedding the Workforce Development Plan to build a robust workforce and foster internal skills development
- Developing plans for a “transition” service bridging Registered Care and Supported Living
- Continuing to enhance the physical infrastructure to benefit those we support
- Maintaining the financial stability of the Charity amid ongoing inflationary and macroeconomic pressures

Information on Fundraising Practices

Six years ago, the Charity successfully conducted a fundraising campaign that raised over £200,000 for a disability access and dementia-friendly extension to Merlin House. No significant fundraising activities took place during the current reporting period. The Charity’s main ongoing fundraising events are fairs held at Hapstead. Along with voluntary donations, funds raised support social, cultural, and other activities not covered by Local Authority funding.

The Charity is committed to adhering to the highest standards of fundraising practice as set out by the Fundraising Regulator, including transparency and accountability. There were no complaints received regarding fundraising activities during the period. In line with previous years, the Charity did not undertake direct mailing, street fundraising, or other face-to-face fundraising activities, thus avoiding concerns related to intrusion, persistence, or undue pressure. The Charity takes seriously its responsibility to protect vulnerable individuals and uphold ethical fundraising standards.

Disclosure of Information to Auditors

Each Trustee who held office at the date of approval of this Trustees’ Report confirms that:

- So far as that Trustee is aware, there is no relevant audit information of which the Charity’s auditors are unaware; and
- That Trustee has taken all the steps that ought to have been taken as a Trustee to make themselves aware of any relevant audit information and to establish that the Charity’s auditors are aware of that information.

Auditors

The auditors, Bishop Fleming LLP, have indicated their willingness to continue in office. A motion for their reappointment will be proposed at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Gavin Gracie

G H Gracie
Trustee

Date: 04 August 2025

VirtualSignature Transaction Ref. FR47-M8ZT-4W64 04 Aug 2025 09:00:43 BST (UTC +1) D 1/2 P 11/33

CAMPHILL DEVON COMMUNITY LIMITED
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 JANUARY 2025

The Trustees (who are also the directors of the Company 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 the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on its behalf by:

Gavin Gracie

G H Gracie
Trustee

Date: 04 August 2025

VirtualSignature Transaction Ref. FR47-M8ZT-4W64 04 Aug 2025 09:00:43 BST (UTC +1) D 1/2 P 12/33

CAMPHILL DEVON COMMUNITY LIMITED
(A COMPANY LIMITED BY GUARANTEE)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CAMPHILL DEVON COMMUNITY LIMITED

OPINION

We have audited the financial statements of Camphill Devon Community Limited (the 'charitable company') for the year ended 31 January 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 January 2025 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

VirtualSignature Transaction Ref. FR47-M8ZT-4W64 04 Aug 2025 09:00:43 BST (UTC +1) D 1/2 P 13/33

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

VirtualSignature Transaction Ref. FR47-M8ZT-4W64 04 Aug 2025 09:00:43 BST (UTC +1) D 1/2 P 14/33

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In assessing the risk of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the sector, control environment and the Charity's performance;
- results of our enquiries of management and the Trustees, about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the Charity's documentation of their policies and procedures relating to: identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance; detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud. As a result of these procedures, we considered the opportunities and incentives that may exist within the Charity for fraud, which included incorrect recognition of income, management override of controls using manual journal entries, and identified the greatest potential for fraud as incorrect recognition of revenue and management override using manual journal entries.

We identified and obtained an understanding of the laws and regulations that are of significance to the Charity by discussions with Trustees and by updating our understanding of the sector in which the Charity operated in. Laws and regulations that are of direct significance to the Charity and of which non compliance could result in material misstatement are the Charities Act, Companies Act, Charities SORP, FRS 102, Charities legislation and UK tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the Charity's ability to operate or to avoid a material penalty. These include compliance with CQC, data protection regulations, health and safety regulations, building legislation and employment legislation.

Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- reviewing the financial statement disclosures and testing to supporting documentation to assess the recognition of revenue;
- enquiring of Trustees and management concerning actual and potential litigation and claims;
- performing procedures to confirm material compliance with the requirements of the above regulations;

VirtualSignature Transaction Ref. FR47-M8ZT-4W64 04 Aug 2025 09:00:43 BST (UTC +1) D 1/2 P 15/33

- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reviewing the charities compliance and correspondence with CQC;
- reading minutes of Trustee meetings; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; and assessing whether the judgements made in making accounting estimates are indicative of a potential bias.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from an error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

USE OF OUR REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Bishop Fleming LLP

Bishop Fleming LLP
Chartered Accountants
Statutory Auditors
Brook House
Winslade Park
Manor Drive
Clyst St Mary
Exeter
EX5 1GD

Date: 18 August 2025

Bishop Fleming LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

VirtualSignature Transaction Ref. FR47-M8ZT-4W64 04 Aug 2025 09:00:43 BST (UTC +1) D 1/2 P 16/33

CAMPHILL DEVON COMMUNITY LIMITED
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 JANUARY 2025

	Note	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	4	**31,500**	**19,504**	**51,004**	25,530
Charitable activities	5	**-**	**3,027,892**	**3,027,892**	2,811,897
Investments	6	**-**	**87,772**	**87,772**	49,067
Other income	7	**-**	**25,376**	**25,376**	21,355
Total income		**31,500**	**3,160,544**	**3,192,044**	2,907,849
Expenditure on:					
Raising funds	8	**-**	**1,787**	**1,787**	1,423
Charitable activities	9	**1,672**	**2,784,935**	**2,786,607**	2,535,876
Total expenditure		**1,672**	**2,786,722**	**2,788,394**	2,537,299
Net income		**29,828**	**373,822**	**403,650**	370,550
Transfers between funds	18	**(28,685)**	**28,685**	**-**	-
Net movement in funds		**1,143**	**402,507**	**403,650**	370,550
Reconciliation of funds:					
Total funds brought forward		**29,739**	**3,892,145**	**3,921,884**	3,551,334
Net movement in funds		**1,143**	**402,507**	**403,650**	370,550
Total funds carried forward		**30,882**	**4,294,652**	**4,325,534**	3,921,884

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 17 to 31 form part of these financial statements.

VirtualSignature Transaction Ref. FR47-M8ZT-4W64 04 Aug 2025 09:00:43 BST (UTC +1) D 1/2 P 17/33

CAMPHILL DEVON COMMUNITY LIMITED
(A COMPANY LIMITED BY GUARANTEE)
REGISTERED NUMBER:01435068

BALANCE SHEET
AS AT 31 JANUARY 2025

	Note		2025 £		2024 £
Fixed assets					
Tangible assets	14		**2,289,227**		1,869,299
			2,289,227		1,869,299
Current assets					
Stocks	15	**14,230**		13,859	
Debtors	16	**119,435**		142,119	
Cash at bank and in hand		**2,109,999**		2,196,076	
		2,243,664		2,352,054	
Creditors: amounts falling due within one year	17	**(207,357)**		(299,469)	
Net current assets			**2,036,307**		2,052,585
Total net assets			**4,325,534**		3,921,884
Charity funds					
Restricted funds	18		**30,882**		29,739
Unrestricted funds	18		**4,294,652**		3,892,145
Total funds			**4,325,534**		3,921,884

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Gavin Gracie

G H Gracie
Trustee

Date: 04 August 2025

The notes on pages 17 to 31 form part of these financial statements.

VirtualSignature Transaction Ref. FR47-M8ZT-4W64 04 Aug 2025 09:00:43 BST (UTC +1) D 1/2 P 18/33

CAMPHILL DEVON COMMUNITY LIMITED
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 JANUARY 2025

	2025 £	2024 £
Cash flows from operating activities		
Net cash used in operating activities	**475,730**	615,875
Cash flows from investing activities		
Interest received	**83,152**	44,447
Proceeds from the sale of tangible fixed assets	**18,747**	4,016
Purchase of tangible fixed assets	**(663,806)**	(510,027)
Net cash used in investing activities	**(561,907)**	**(461,564)**
Change in cash and cash equivalents in the year	**(86,177)**	**154,311**
Cash and cash equivalents at the beginning of the year	**2,196,176**	2,041,865
Cash and cash equivalents at the end of the year	**2,109,999**	2,196,176

The notes on pages 17 to 31 form part of these financial statements

VirtualSignature Transaction Ref. FR47-M8ZT-4W64 04 Aug 2025 09:00:43 BST (UTC +1) D 1/2 P 19/33

1. GENERAL INFORMATION

Camphill Devon Community is a company limited by guarantee and is constituted under a Memorandum of Association dated 5 July 1979. It is registered in England and Wales, and the company's registered number is 01435068. The company is also a registered charity, and its registered charity number is 278173. The company's registered office address and principal place of business is Camphill Devon Community Limited, Hapstead Village, Buckfastleigh, TQ11 0JN.

The principal activity of Camphill Devon Community is to provide residential care activities for individuals with learning difficulties, mental health challenges, or substance abuse.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

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

Camphill Devon Community Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 INCOME

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

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.3 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use.

Expenditure on raising funds includes all expenditure incurred by the Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

VirtualSignature Transaction Ref. FR47-M8ZT-4W64 04 Aug 2025 09:00:43 BST (UTC +1) D 1/2 P 20/33

2. ACCOUNTING POLICIES (continued)

2.4 GOVERNMENT GRANTS

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

2.5 INTEREST RECEIVABLE

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold Property	- 50 years
Freehold land	- Not depreciated
Motor vehicles	- 5 years
Fixtures and fittings	- 5 years
Solar panels	- 5 years

2.7 STOCKS AND WORK IN PROGRESS

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.8 DEBTORS

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

2.9 CASH AT BANK AND IN HAND

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

VirtualSignature Transaction Ref. FR47-M8ZT-4W64 04 Aug 2025 09:00:43 BST (UTC +1) D 1/2 P 21/33

2. ACCOUNTING POLICIES (continued)

2.10 LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.11 FINANCIAL INSTRUMENTS

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 PENSIONS

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

2.13 FUND ACCOUNTING

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

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGMENT

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. There are no significant accounting estimates that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities for future years.

VirtualSignature Transaction Ref. FR47-M8ZT-4W64 04 Aug 2025 09:00:43 BST (UTC +1) D 1/2 P 22/33

4. INCOME FROM DONATIONS AND LEGACIES

	Restricted funds 2025 £	Unrestricted funds 2025 £	**Total funds 2025 £**	Total funds 2024 £
Donations	31,500	18,844	**50,344**	24,770
Other income	-	660	**660**	760
	31,500	19,504	**51,004**	25,530

5. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2025 £	**Total funds 2025 £**	Total funds 2024 £
Fees received	3,017,391	**3,017,391**	2,799,880
Workshop sales	10,501	**10,501**	12,017
	3,027,892	**3,027,892**	2,811,897

6. INVESTMENT INCOME

	Unrestricted funds 2025 £	**Total funds 2025 £**	Total funds 2024 £
Farm rent	4,620	**4,620**	4,620
Bank interest	83,152	**83,152**	44,447
	87,772	**87,772**	49,067

VirtualSignature Transaction Ref. FR47-M8ZT-4W64 04 Aug 2025 09:00:43 BST (UTC +1) D 1/2 P 23/33

7. OTHER INCOMING RESOURCES

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
(Loss)/Profit on sale of fixed assets	8,133	**8,133**	4,013
Solar energy income	17,243	**17,243**	17,342
	25,376	**25,376**	21,355

8. EXPENDITURE ON RAISING FUNDS

COSTS OF RAISING VOLUNTARY INCOME

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Raising funds	1,787	**1,787**	1,423

9. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

Summary by fund type

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total 2025 £	Total 2024 £
Charitable activities	1,672	2,784,935	**2,786,607**	2,535,876

VirtualSignature Transaction Ref. FR47-M8ZT-4W64 04 Aug 2025 09:00:43 BST (UTC +1) D 1/2 P 24/33

10. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2025 £	Total funds 2025 £	Total funds 2024 £
Charitable activities	2,786,607	**2,786,607**	2,535,876

ANALYSIS OF DIRECT COSTS

	Activities 2025 £	Total funds 2025 £	Total funds 2024 £
Staff costs	1,913,018	**1,913,018**	1,792,645
Depreciation	233,264	**233,264**	148,086
Support of residents	148,975	**148,975**	161,465
Medical expenses	277	**277**	274
Cultural and educational activities	564	**564**	294
Cost of farm and workshop activities	9,655	**9,655**	6,575
Staff training	17,188	**17,188**	10,665
Subscriptions	12,137	**12,137**	12,753
Premises	293,675	**293,675**	262,339
Motor and travel expenses	34,348	**34,348**	34,111
Sundry expenses	20,556	**20,556**	13,806
Printing, postage, telephone and office expenses	55,641	**55,641**	46,696
Accountancy and audit	14,280	**14,280**	14,330
Professional fees	18,988	**18,988**	19,491
Bank charges	4,224	**4,224**	5,875
Marketing	446	**446**	-
Governance costs	9,371	**9,371**	6,471
	2,786,607	**2,786,607**	2,535,876

11. AUDITORS' REMUNERATION

	2025 £	2024 £
Fees payable to the Company's auditor for the audit of the Company's annual accounts	**12,500**	11,900

VirtualSignature Transaction Ref. FR47-M8ZT-4W64 04 Aug 2025 09:00:43 BST (UTC +1) D 1/2 P 25/33

12. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	**1,708,440**	1,613,203
Social security costs	**153,493**	133,913
Contribution to defined contribution pension schemes	**51,085**	45,529
	1,913,018	1,792,645

The average number of persons employed by the Company during the year was as follows:

	2025	2024
	No.	No.
Care and support, farm and maintenance and administrative staff	**74**	65

The average number of persons employed by the company during the year by category, expressed as full time equivalents was as follows:

	2025	2024
	No.	No.
Care and support staff	**50**	42
Maintenance staff	**4**	4
Administrative staff	**7**	6
Farm staff	**1**	1
	62	53

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025	2024
	No.	No.
In the band £60,001 - £70,000	**1**	-
In the band £70,001 - £80,000	**-**	1
In the band £80,001 - £90,000	**1**	-

13. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 January 2025, expenses totalling £151 were reimbursed or paid directly to 1 Trustee (2024 - £NIL) for mileage expenses.

VirtualSignature Transaction Ref. FR47-M8ZT-4W64 04 Aug 2025 09:00:43 BST (UTC +1) D 1/2 P 26/33

14. TANGIBLE FIXED ASSETS

	Freehold property £	Motor vehicles £	Fixtures and fittings £	Total £
COST OR VALUATION				
At 1 February 2024	**2,720,785**	**164,918**	**1,034,817**	**3,920,520**
Additions	**254,928**	**81,100**	**327,778**	**663,806**
Disposals	**-**	**(50,796)**	**(34,076)**	**(84,872)**
At 31 January 2025	**2,975,713**	**195,222**	**1,328,519**	**4,499,454**
DEPRECIATION				
At 1 February 2024	**1,137,200**	**133,840**	**780,181**	**2,051,221**
Charge for the year	**71,480**	**23,242**	**138,542**	**233,264**
On disposals	**-**	**(50,796)**	**(23,462)**	**(74,258)**
At 31 January 2025	**1,208,680**	**106,286**	**895,261**	**2,210,227**
NET BOOK VALUE				
At 31 January 2025	**1,767,033**	**88,936**	**433,258**	**2,289,227**
At 31 January 2024	1,583,585	31,078	254,636	1,869,299

15. STOCKS

	2025 £	2024 £
Farm	**558**	532
Workshop	**5,965**	4,880
Heating oil	**7,707**	8,447
	14,230	13,859

VirtualSignature Transaction Ref. FR47-M8ZT-4W64 04 Aug 2025 09:00:43 BST (UTC +1) D 1/2 P 27/33

16. DEBTORS

	2025 £	2024 £
DUE WITHIN ONE YEAR		
Trade debtors	**106,293**	126,948
Other debtors	**2,955**	2,262
Prepayments and accrued income	**10,187**	12,909
	119,435	142,119

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	**143,624**	238,350
Other taxation and social security	**34,324**	31,710
Accruals and deferred income	**29,409**	29,409
	207,357	299,469

VirtualSignature Transaction Ref. FR47-M8ZT-4W64 04 Aug 2025 09:00:43 BST (UTC +1) D 1/2 P 28/33

18. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 February 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 January 2025 £
UNRESTRICTED FUNDS					
DESIGNATED FUNDS					
Land and buildings	**1,583,585**	**-**	**(71,480)**	**254,928**	**1,767,033**
Hapstead development fund	**1,039,000**	**-**	**-**	**26,973**	**1,065,973**
Merryfield development	**16,044**	**-**	**-**	**(16,044)**	**-**
	2,638,629	**-**	**(71,480)**	**265,857**	**2,833,006**
GENERAL FUNDS					
General Funds	**1,253,516**	**3,160,544**	**(2,715,242)**	**(237,172)**	**1,461,646**
TOTAL UNRESTRICTED FUNDS	**3,892,145**	**3,160,544**	**(2,786,722)**	**28,685**	**4,294,652**
RESTRICTED FUNDS					
Ralph Brereton fund	**921**	**-**	**-**	**-**	**921**
Workshop	**1,708**	**1,500**	**(1,459)**	**-**	**1,749**
Resident social activities	**213**	**-**	**(213)**	**-**	**-**
Covid support funding	**26,897**	**-**	**-**	**-**	**26,897**
Wetroom refurbishment	**-**	**10,000**	**-**	**(10,000)**	**-**
Vehicle purchase	**-**	**20,000**	**-**	**(18,685)**	**1,315**
	29,739	**31,500**	**(1,672)**	**(28,685)**	**30,882**
TOTAL OF FUNDS	**3,921,884**	**3,192,044**	**(2,788,394)**	**-**	**4,325,534**

VirtualSignature Transaction Ref. FR47-M8ZT-4W64 04 Aug 2025 09:00:43 BST (UTC +1) D 1/2 P 29/33

18. STATEMENT OF FUNDS (CONTINUED)

The land and buildings fund represents the net book value of freehold land and buildings, which are not available for distribution by the Charity.

The Hapstead development fund represents the development of Hapstead including meeting the changing needs of residents. During the year we spent £473,027 on capital works associated with the development programme and this money was released from the fund. A further £500,000 was transferred to the fund during the year. It will cover Hapstead Estates, Building developments, Supported Living, maintenance, property upgrades, and any possible property purchases to support business activities.

The Merryfield development funds is to maintain Merryfield farm house. During the year we spent £16,044 on capital works associated with the development programme.

The legionella prevention fund was to complete an upgrade of our legionella prevention programme.

The fixture and fittings fund represented the net book value of fixture and fittings, which are not available for distribution by the Charity. This fund was to support an upgrade of internal fittings across the site.

The periodic electrical testing fund builds up funds over time to cover the testing of our electrical systems as and when this is required.

The workshop equipment fund represents donations received towards the development of the workshop.

The Ralph Brereton fund represents a legacy received to be used for the benefit of residents.

The resident social activities fund represents income received towards specific expenditure on activities for the benefit of the residents.

The COVID support funding represented funds given to the Charity from the local authority to be used on supporting the home through the COVID pandemic. The remaining balance is to be used for the completion of additional accommodation for isolation/visitor use.

The wetroom refurbishment fund represents income received to be used on the refurbishment of a specific shower room.

The vehicle purchase fund represents a grant received towards the purchase of a vehicle.

As noted above £500,000 was newly designated during the year. Apart from this, all transfers out of restricted and designated funds relate to expenditure out of those funds on tangible fixed assets.

VirtualSignature Transaction Ref. FR47-M8ZT-4W64 04 Aug 2025 09:00:43 BST (UTC +1) D 1/2 P 30/33

18. STATEMENT OF FUNDS (CONTINUED)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 February 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 January 2024 £
UNRESTRICTED FUNDS					
DESIGNATED FUNDS					
Land and buildings	1,398,450	-	(52,902)	238,037	1,583,585
Maintenance programme	81	-	(81)	-	-
Vehicle fund	3,424	-	(3,424)	-	-
Hapstead development fund	973,985	-	-	65,015	1,039,000
Merryfield development	40,000	-	-	(23,956)	16,044
Fixtures & fittings	48,588	-	(48,588)	-	-
Legionella prevention	30,000	-	(30,000)	-	-
Periodic electrical testing	5,000	-	(5,000)	-	-
	2,499,528	-	(139,995)	279,096	2,638,629
GENERAL FUNDS					
General Funds	989,107	2,906,349	(2,362,844)	(279,096)	1,253,516
TOTAL UNRESTRICTED FUNDS	3,488,635	2,906,349	(2,502,839)	-	3,892,145
RESTRICTED FUNDS					
Ralph Brereton fund	921	-	-	-	921
Workshop	1,682	1,500	(1,474)	-	1,708
Resident social activities	213	-	-	-	213
Weavery	18	-	(18)	-	-
Covid support funding	59,865	-	(32,968)	-	26,897
	62,699	1,500	(34,460)	-	29,739
TOTAL OF FUNDS	3,551,334	2,907,849	(2,537,299)	-	3,921,884

VirtualSignature Transaction Ref. FR47-M8ZT-4W64 04 Aug 2025 09:00:43 BST (UTC +1) D 1/2 P 31/33

19. SUMMARY OF FUNDS

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 February 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 January 2025 £
Designated funds	**2,638,629**	**-**	**(71,480)**	**265,857**	**2,833,006**
General funds	**1,253,516**	**3,160,544**	**(2,715,242)**	**(237,172)**	**1,461,646**
Restricted funds	**29,739**	**31,500**	**(1,672)**	**(28,685)**	**30,882**
	3,921,884	**3,192,044**	**(2,788,394)**	**-**	**4,325,534**

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 February 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 January 2024 £
Designated funds	2,499,528	-	(139,995)	279,096	2,638,629
General funds	989,107	2,906,349	(2,362,844)	(279,096)	1,253,516
Restricted funds	62,699	1,500	(34,460)	-	29,739
	3,551,334	2,907,849	(2,537,299)	-	3,921,884

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT PERIOD

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	-	2,289,227	**2,289,227**
Current assets	30,882	2,212,782	**2,243,664**
Creditors due within one year	-	(207,357)	**(207,357)**
TOTAL	30,882	4,294,652	**4,325,534**

VirtualSignature Transaction Ref. FR47-M8ZT-4W64 04 Aug 2025 09:00:43 BST (UTC +1) D 1/2 P 32/33

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS (CONTINUED)

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR PERIOD

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	-	1,869,299	1,869,299
Current assets	29,739	2,322,315	2,352,054
Creditors due within one year	-	(299,469)	(299,469)
TOTAL	29,739	3,892,145	3,921,884

21. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net income for the period (as per Statement of Financial Activities)	**403,650**	370,550
ADJUSTMENTS FOR:		
Depreciation charges	**233,264**	148,086
Dividends, interests and rents from investments	**(83,152)**	(44,447)
Profit on the sale of fixed assets	**(8,133)**	(4,016)
Decrease/(increase) in stocks	**(371)**	2,621
Decrease in debtors	**22,684**	20,144
Increase/(decrease) in creditors	**(92,212)**	122,937
NET CASH PROVIDED BY OPERATING ACTIVITIES	**475,730**	615,875

22. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2025 £	2024 £
Cash in hand	**2,109,999**	2,196,176
TOTAL CASH AND CASH EQUIVALENTS	**2,109,999**	2,196,176

VirtualSignature Transaction Ref. FR47-M8ZT-4W64 04 Aug 2025 09:00:43 BST (UTC +1) D 1/2 P 33/33

23. ANALYSIS OF CHANGES IN NET DEBT

	At 1 February 2024	Cash flows	At 31 January 2025
	£	£	£
Cash at bank and in hand	**2,196,076**	**(86,077)**	**2,109,999**
	2,196,076	**(86,077)**	**2,109,999**

24. CAPITAL COMMITMENTS

	2025	2024
	£	£
CONTRACTED FOR BUT NOT PROVIDED IN THESE FINANCIAL STATEMENTS		
Acquisition of tangible fixed assets	**78,950**	124,135

25. PENSION COMMITMENTS

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £51,085 (2024: £45,529). Contributions totalling £9,047 (2024: £4,085) were payable to the fund at the balance sheet date and are included in creditors.

26. SHARE CAPITAL, MEMBERS' LIABILITY AND CONTROL

The company is limited by guarantee. It is under the control of its members, whose maximum liability in the event of the company being wound up is £1.

27. RELATED PARTY TRANSACTIONS

During the year, £85,000 (2024: £Nil) was deposited with Aldermore Bank plc. A trustee was a director of the bank.

During the year, the key management personnel received a total remuneration of £148,629 (2024: £132,998).

CAMPHILL DEVON COMMUNITY LIMITED

England & Wales - Charity number 278173

Accounts

Registered number: 01435068
Charity number: 278173

CAMPHILL DEVON COMMUNITY LIMITED

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2024

Bishop Fleming

CAMPHILL DEVON COMMUNITY LIMITED
(A COMPANY LIMITED BY GUARANTEE)

CONTENTS

	Page
Reference and Administrative Details of the Company, its Trustees and Advisers	1
Trustees' Report	2 - 8
Independent Auditors' Report on the Financial Statements	9 - 12
Statement of Financial Activities	13
Balance Sheet	14
Statement of Cash Flows	15
Notes to the Financial Statements	16 - 30

CAMPHILL DEVON COMMUNITY LIMITED
(A COMPANY LIMITED BY GUARANTEE)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 JANUARY 2024

Trustees	J C F Hitchins S E Gill D M Kemp-Gee (Resigned 28 June 2024) F H R McPhail D L White N A De Pulford K Gilbraith D W Morton (Resigned 30 November 2023) B E Smith (Appointed 6 October 2023) G H Gracie (Appointed 22 May 2024) C S Bailey (Appointed 17 May 2024)
Company registered number	01435068
Charity registered number	278173
Registered office	Hapstead Village Buckfastleigh TQ11 0JN
Company secretary	P L McDonald
Chief executive officer	S Whittingham
Independent auditors	Bishop Fleming LLP Chartered Accountants 2nd Floor Stratus House Emperor Way Exeter Business Park Exeter EX1 3QS
Bankers	National Westminster Bank Plc South Devon Business Centre Riviera House, PO Box 69 Nicholson Road Torquay Devon TQ2 7YL
Solicitors	WBW Church House Queen Street Newton Abbot Devon TQ12 2QP

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 JANUARY 2024

The Trustees present their annual report together with the audited financial statements of the company for the year 1 February 2023 to 31 January 2024. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

Charitable objects:
The Charity's core Objects, as set out in its Memorandum of Association, are the establishment of a Community for adults with learning disabilities with the benefits of a fulfilling life and providing occupation and skills such as in agricultural, horticultural and craft based activities. These Objects are in accordance with the principles of the late Dr Rudolf Steiner. The Board of Trustees adopted a revised Memorandum of Association in March 2007 and the Charity's Objects were broadened in agreement with the Charity Commission for all Camphill communities.

Aims:
Within these Objects, the Charity's aims are to provide an environment where every member of the Community is given the care and support to fulfil his or her potential, to encourage the values of being part of an intentional community while enabling each individual to develop their own social and occupational lifestyle. The Charity values and promotes social inclusion by assisting people to be fully engaged in the local community.

The objectives for the year were discussed by the Trustees and established as:
- Embedding the changes made in response to the Care Quality Commission report so that our improvements are sustained
- Developing our plans for a "transition" service between Registered Care and Supported Living
- Continuing to progress the enhancement of our physical infrastructure for the benefit of those we support
- Maintaining the financial stability of the Charity in the context of the current inflationary macroeconomic pressures

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

The Charity continues to plan ahead to ensure that the changing needs of residents can be met in the future in terms of the accommodation and support provided, and the day service activities offered. Support Plans for each resident, prepared on a continuous basis and reviewed at least annually, provide effective monitoring of needs and the Charity continues to work with local authorities to ensure that fees are commensurate with individual needs and the physical environment continues to meet these needs.

Effective management of the budget and close monitoring by the Finance and Development Committee ensure that needs are being met within available funds.

c. Statement of public benefits

(based upon Principles 1 & 2 of the Charity Commission Guidance)

1. The aim of Camphill Devon Community (referred to as 'The Community') is to provide an environment where every member of the Community is given the care and support to fulfil his or her potential, to encourage the values of being part of a community while enabling each individual to develop their own social and occupational lifestyle whether they live within the residential homes or their own tenancies. The benefits deriving from the aim is to provide adults with learning disabilities with:

   - a safe and supportive environment in which to live and receive support according to need
   - opportunities to take part in activities which provide meaningful daily occupation, training and the acquisition of skills which lead to an increase in self esteem and independence
   - the support of a community ethos where people are valued as individuals
   - opportunities to take part in local activities such as education, leisure and work

2. In our view, there are no elements of the aims of Camphill Devon Community which might be responsible for detriment or harm to individuals or organisations either within or outside the Community. To the best of our knowledge, there are no views held by individuals or organisations outside the Community that the Community's aims could or do cause detriment or harm.

3. The aims of Camphill Devon Community are intended to benefit adults with learning disabilities who require care and support in a Registered Care Home or in Independent Living Accommodation, or who may wish to access Day Care Activities within the Community.

4. The restrictions as to who may have the opportunities to benefit from the aims of Camphill Devon Community are defined below;

5. There is no geographical area that defines which individuals or organisations can benefit from the aims of the Community.

6. The restriction of the aims of Camphill Devon Community based on charitable need limit the beneficiaries to adults with learning disabilities who have been assessed by their local authorities or by independent social workers as being in need of support and care provided by a Registered Residential Care Home or by Independent Supported Living or by a Day Care provider.

7. The physical environment at Hapstead can be modified to suit the needs of individuals, recognising that the site is steep and in a rural location.

8. There are no membership based restrictions to the Community. Membership of the Community is automatically conferred on all residents of the Community.

9. The Trustees do not operate any particular criteria to decide who can benefit from the aims of the organisation other than those articulated here.

10. The Community requires that all adults with learning disabilities who benefit from the aims of the Community should have adequate funding (either from their local authority or from other sources) to meet the fees for their Care and Support. The Community operates no financial restrictions on the beneficiaries of their aims, and works in partnership with local authorities in order to meet people's individual needs.

Achievements and performance

a. Review of activities

Voids and Admissions
Client numbers have remained stable over the past year. Sadly, one of the people we support passed away in August 2023 and another has recently left to more specialist provision due to a change of need. However, we secured two successful admissions in May and October 2023, and a further in January 2024.

We have been able to increase bed numbers slightly, and at present have potential of 4 voids across 3 houses. We continue to receive referrals, particularly from out of county, although these are increasingly for more

complex individuals which would require additional recruitment activity should a placement offer be accepted.

Human Resources

Staffing

Recruitment and retention within social care continues to present challenges, and no more so than within rural Devon. We have seen greater turnover than would be ideal, partly due to long standing Management changes, as well perhaps as some newcomers to the sector that have struggled to adapt.

We have increased pay rates ahead of the regional average for the comparable sector, which has boosted applications a little, and have recently held our first Recruitment Open Day which will hopefully result in some new appointments.

We currently have two Manager vacancies across our Pendragon House and our Supported Living service.

Volunteers

Volunteer recruitment has also presented a 'spikey profile' and has been complicated by the introduction and attraction of the Skilled Worker Visa (Tier 2), as well as the Volunteer Visa (Tier 5). We are experiencing long delays with the Home Office processes, and a greater percentage of refused applications, as well as an increase in failed placements in cases where perhaps the aspirations of volunteers coming to the UK differ from our circumstances.

All aspects of the above increase workload; in terms of the weight of 'application to successful placement' statistics, and also affect retention rates. However, involving volunteers continues to be an important part of the fabric and culture of Camphill Devon, and we are optimistic that this will settle over time.

Fees

Following the first phase of uplifts we have continued to reap rewards when challenging fees, even if this is simply to maintain a cost-of-living increase. New admission fees have been increased, and we are seeing new contracts agreed at this level.

It will be some time before all fees are harmonised, as we are committed to maintaining current client placements and would not wish to risk a placement failure as a result of a requesting a high fee uplift.

Regulation

Frustratingly, as we approach the end of May 2024, we are still to have hosted a re-inspection and therefore our 'Requires Improvement' rating remains in place.

We have submitted CQC's Provider Information Return (PIR) when requested in May 2024, and have within that document outlined both the progress made against previously identified breaches, as well as other developments across our service.

Safeguarding

There have been no significant safeguarding concerns during the year. Incidents that occur are generally 'low level' and are dealt with internally, or with partnership working with local agencies.

Staff Survey

The staff survey has again been carried out this year and Trustees are in the process of collating feedback themes to be shared with the staff team.

The response rate and average response scores show a slight downturn on last year, but much of this relates to staffing levels and turnover, which we are working hard to address. There is a myriad of positive feedback, demonstrating the commitment of our team and the recognition of the special working environment that Camphill Devon provides.

Developments

Essential Services – We have a clear plan ahead to inform whether an additional natural water supply will be required, as well as the need to invest in suitable cover for the storage tanks to manage ther-mal gain. Our plans have provided sufficient satisfaction for our contractors to now progress with a written scheme and on-going monitoring of the water quality. So, whilst further investment is required, we are approaching a position of greater confidence and security.

Estates – We made much investment in our property last year, securing installations of several newly fitted kitchens, a Garden Kitchen to promote 'fork to plate' activities, and a refurbishment of one house to improve accessibility and living space. Further work is planned for the current year to improve bathroom facilities in several houses.

Transition – It remains our intention to develop a Transition offer on our main site and have now vacated a property to enable works to be progressed in preparation for this later in 2024. Our offer will support people who have potential of living within a 'supported living' as opposed to residential style of environment to develop life skills before taking that step of greater independence.

Merlin refurbishment – the development of Merlin house is now complete, improving living, bathroom, kitchen and outdoor social space for the people we support, and particularly accessibility for people with deteriorating mobility.

Digital Recording – we are currently investigating options for digital recording systems, with the objective of improving the quality and efficiency of our record keeping, as well as the ability to more effectively track, interrogate, and archive this information. This will require a significant investment; both human resources, training and financially, but it will reap rewards in terms of efficiency, manag-ing record keeping more professionally, and demonstrating our currency with commissioners and regulators

Summary
The last year has presented its challenges, particularly in terms of team resources and dynamics. Staffing changes, the demands of recruitment and retention, including Home Office delays, present pressures to day to day operations and can be demotivating to the team. However, we have a team of staff who are robust and committed, and determined to deliver high quality care, and ensure that such pressures do not detract us from our core values and operations.

We are implementing our 2024 – 2027 Business Plan, which includes a particular focus on recruitment and retention, as well as other investments in workforce development, quality recording to deliver to regulatory requirements, and future-proofing our provision

b. Performance

The results for the year show total incoming resources of £2,907,849 and this consists primarily of income from fees. The costs of running the Community amounted to £2,535,876. Overall, the net incoming resources for the year amounted to £370,550, primarily representing a modest operating surplus which will be re-invested in future developments. At 31 January 2024, the Charity had unrestricted, free undesignated reserves of £1,253,516.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The Trustees in particular considered the risks to the company from the current cost of living crisis. As described in the Review of activities the company has successfully increased its fee income and continues to have a strong financial position. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

b. Reserves policy

At 31 January 2024 the Charity's unrestricted funds are primarily represented by its fixed assets, being the premises, fixtures fittings and motor vehicles which it requires in order to operate, together with a development fund covering planned improvements to the Charity's infrastructure. Included within designated reserves are £1,583,585 relating to the net book value of land and buildings and other fixed assets and £1,039,000 representing the development fund.

The unrestricted reserves of the Charity were £3,892,145 of which general funds (free undesignated reserves) comprised £1,253,516. Although inflationary pressures in the economy are beginning to reduce, there remain sufficient uncertainties such that the Trustees have decided to retain the policy of holding free reserves for unforeseen circumstances at approximately six months of operating costs. This currently gives a target free general reserves level of £1,250,000

Structure, governance and management

a. Constitution

The company was incorporated on 5 July 1979. The company is registered as limited by guarantee, having no share capital and eight members. In the event of the company being wound up the liability of each member is limited to £1.

The company is governed by its Memorandum and Articles of Association dated 5 July 1979, and amended 16 March 2007 and is a registered charity number 278173

The principal object of the company is to provide accommodation and support for people with learning disabilities in a community environment having regard to the principles of the late Dr Rudolf Steiner.

b. Methods of appointment or election of Trustees

Trustees are appointed by a vote of the Board, but their appointment must subsequently be ratified at the AGM. One third of the Board put themselves forward for re election at the AGM in rotation. All Trustees are members of the company, but membership of the company is open to anyone involved with the Community. The composition of the Board is kept under regular review.

During the year, we welcomed one new Trustee, Brian Smith and said goodbye to David Morton. Since the year end Chris Bailey has joined the Board. Our Chair, John Hitchins, has announced his intention to retire following his 70th birthday in February next year. Following an extensive search process we have now appointed Gavin Gracie to the Board as Chair designate.

c. Organisational structure and decision-making policies

The Trustees are legally responsible for the overall management and control of Camphill Devon Community. The Board of Trustees meets four times a year. The AGM will take place in June this year. The work of scrutinising the finances of the Charity is delegated to the Finance Committee which meets around four times a year. The Committee is usually chaired by a Trustee, and at least one other member of the Committee is usually a Trustee. The Finance Committee is responsible for setting an annual budget, which it submits to the Board of Trustees for approval. It monitors income and expenditure and the balance sheet, as well as considering for approval unforeseen items of expenditure. The Committee also considers the progress of current development plans and other new opportunities.

The day to day running of the Community is delegated to a Chief Executive, supported by a Management Group who meet regularly.

An Estates Committee, chaired by a Trustee and comprising a majority of Trustees together with the Chief Executive and the Estates Manager, provides oversight over the planning and prioritisation of developments of our physical estate.

d. Policies adopted for the induction and training of Trustees

There is a Camphill Devon Trustee induction pack, including a role description and a recruitment and induction timetable has been produced. General Trustee training is available from on line providers and can be supplemented by a Camphill Devon specific seminar, devised by the more experienced Trustees and senior officers.

e. Relationships with other charitable and non-charitable organisations

Camphill Devon Community works with other organisations in the pursuit of its charitable objectives including the Association of Camphill Communities, South Devon Rural Housing Association, ARC, Vocal and ACEVO. Camphill Devon Community also works with Devon County Council and other local authorities, who sponsor individual residents, the Department of Work and Pensions, the Care Quality Commission, the Charity Commission, Teignbridge District Council and South Hams District Council.

f. Risk Management

The Board of Trustees is responsible for the management of the risks faced by the Charity. Detailed management of risk is delegated to the Chief Executive, supported by a Management Group. A report is provided to the Trustees, and the Trustees consider the risks to the Charity covering Financial Risk, Decision Making, Health and Safety, Safeguarding Adults, Charitable Status, and other issues which could affect the wellbeing of the Charity and its beneficiaries.

The key controls by the Charity include:

- formal agendas and minutes for all committee and Board activity
- detailed terms of reference for all committees and groups
- annual reviews and compilation of Support Plans for all people supported
- regular supervision of all employed and non employed staff
- quarterly strategic planning, budgeting and management accounting
- organisational structure and lines of reporting
- formal detailed policies and procedures
- clear structure of authorisation and job roles
- vetting procedures as required by law for the protection of vulnerable people
- regular monitoring visits made by Trustees

Plans for future periods

The Charity has identified the following areas as the key aspects of future plans to be pursued during the next financial year:

- Implementing a digital recording tool to support our Care provision
- Improving our staff recruitment and retention
- Embedding our Workforce Development Plan to invest in a robust workforce and promote internal skills development
- Continuing to develop our plans for a "transition" service between Registered Care and Supported Living
- Continuing to progress the enhancement of our physical infrastructure for the benefit of those we support
- Maintaining the financial stability of the Charity in the context of the current inflationary macroeconomic pressures

Information on fundraising practices

Five years ago the charity conducted a fundraising campaign and raised over £200,000 for a disability access and dementia friendly extension to Merlin House. No such activity took place in this period. Our main fundraising events are fairs at Hapstead, and along with voluntary donations the money raised helps us to offer social, cultural and other support that is not paid for by Local Authority funding.

The charity is aware of the fundraising standards as published by the Fundraising Regulator and is committed to

the highest standards of fundraising practice and to being transparent and accountable in our fundraising. There were no complaints received about this fundraising. As in previous years there was no direct mailing, street or other face to face contacts and so there were no concerns about important issues including protecting vulnerable people, unreasonable intrusion or persistence, or placing undue pressure on people, which are responsibilities that the charity takes seriously.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the company 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 the Trustees to prepare financial statements for each financial. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, Bishop Fleming LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:

.....
J C F Hitchins

Date: 28 June 2024

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CAMPHILL DEVON COMMUNITY LIMITED

Opinion

We have audited the financial statements of Camphill Devon Community Limited (the 'charitable company') for the year ended 31 January 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 January 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Trustees' Report and Financial Statements other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Trustees' Report and Financial Statements. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report including the Strategic Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report and the Strategic Report have been prepared in accordance with applicable legal requirements.

Opinion on other matters prescribed by the Companies Act 2006

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In assessing the risk of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the sector, control environment and the Charity's performance;
- results of our enquiries of management and the Trustees, about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the Charity's documentation of their policies and procedures relating to: identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance; detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud. As a result of these procedures, we considered the opportunities and incentives that may exist within the Charity for fraud, which included incorrect recognition of income, management override of controls using manual journal entries, and identified the greatest potential for fraud as incorrect recognition of revenue and management override using manual journal entries.

We identified and obtained an understanding of the laws and regulations that are of significance to the Charity by discussions with Trustees and by updating our understanding of the sector in which the Charity operated in. Laws and regulations that are of direct significance to the Charity and of which non compliance could result in material misstatement are the Charities Act, Companies Act, Charities SORP, FRS 102, Charities legislation and UK tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the Charity's ability to operate or to avoid a material penalty. These include compliance with CQC, data protection regulations, health and safety regulations, building legislation and employment legislation.

Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- reviewing the financial statement disclosures and testing to supporting documentation to assess the recognition of revenue;
- enquiring of Trustees and management concerning actual and potential litigation and claims;
- performing procedures to confirm material compliance with the requirements of the above regulations;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reviewing the charities compliance and correspondence with CQC;

- reading minutes of Trustee meetings; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; and assessing whether the judgements made in making accounting estimates are indicative of a potential bias.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from an error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Bishop Fleming LLP

Mark Munro FCA (Senior Statutory Auditor)
for and on behalf of
Bishop Fleming LLP
Chartered Accountants
Statutory Auditors
2nd Floor Stratus House
Emperor Way
Exeter Business Park
Exeter
EX1 3QS

Date: 4/7/2024

CAMPHILL DEVON COMMUNITY LIMITED
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 JANUARY 2024

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	4	**24,030**	**1,500**	**25,530**	20,508
Charitable activities	5	**2,811,897**	**-**	**2,811,897**	2,549,780
Investments	6	**49,067**	**-**	**49,067**	3,672
Other income	7	**21,355**	**-**	**21,355**	85,521
Total income		**2,906,349**	**1,500**	**2,907,849**	2,659,481
Expenditure on:					
Raising funds		**1,423**	**-**	**1,423**	1,415
Charitable activities		**2,501,416**	**34,460**	**2,535,876**	2,348,379
Total expenditure		**2,502,839**	**34,460**	**2,537,299**	2,349,794
Net movement in funds		**403,510**	**(32,960)**	**370,550**	309,687
Reconciliation of funds:					
Total funds brought forward		**3,488,635**	**62,699**	**3,551,334**	3,241,647
Net movement in funds		**403,510**	**(32,960)**	**370,550**	309,687
Total funds carried forward		**3,892,145**	**29,739**	**3,921,884**	3,551,334

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 16 to 30 form part of these financial statements.

CAMPHILL DEVON COMMUNITY LIMITED
(A COMPANY LIMITED BY GUARANTEE)
REGISTERED NUMBER:01435068

BALANCE SHEET
AS AT 31 JANUARY 2024

	Note		2024 £		2023 £
Fixed assets					
Tangible assets	12		**1,869,299**		1,508,345
			1,869,299		1,508,345
Current assets					
Stocks	13	**13,859**		16,480	
Debtors	14	**142,119**		122,960	
Cash at bank and in hand		**2,196,076**		2,041,865	
		2,352,054		2,181,305	
Creditors: amounts falling due within one year	15	**(299,469)**		(138,316)	
Net current assets			**2,052,585**		2,042,989
Total assets less current liabilities			**3,921,884**		3,551,334
Total net assets			**3,921,884**		3,551,334
Charity funds					
Restricted funds	16		**29,739**		62,699
Unrestricted funds	16		**3,892,145**		3,488,635
Total funds			**3,921,884**		3,551,334

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 28 June 2024 and signed on their behalf by:

J C F Hitchins

The notes on pages 16 to 30 form part of these financial statements.

CAMPHILL DEVON COMMUNITY LIMITED
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 JANUARY 2024

	2024 £	2023 £
Cash flows from operating activities		
Net cash provided by operating activities	**615,875**	356,663
Cash flows from investing activities		
Interest received	**44,447**	3,672
Proceeds from the sale of tangible fixed assets	**4,016**	-
Purchase of tangible fixed assets	**(510,027)**	(62,839)
Net cash used in investing activities	**(461,564)**	**(59,167)**
Cash flows from financing activities		
Net cash provided by financing activities	**-**	**-**
Change in cash and cash equivalents in the year	**154,311**	**297,496**
Cash and cash equivalents at the beginning of the year	**2,041,865**	1,744,369
Cash and cash equivalents at the end of the year	**2,196,176**	2,041,865

The notes on pages 16 to 30 form part of these financial statements

1. GENERAL INFORMATION

Camphill Devon Community is a company limited by guarantee and is constituted under a Memorandum of Association dated 5 July 1979. It is registered in England and Wales, and the company's registered number is 01435068. The company is also a registered charity, and its registered charity number is 278173. The company's registered office address and principal place of business is Camphill Devon Community Limited, Hapstead Village, Buckfastleigh, TQ11 0JN.

The principal activity of Camphill Devon Community is to provide residential care activities for individuals with learning difficulties, mental health challenges, or substance abuse.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

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

Camphill Devon Community Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 INCOME

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

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income, such as rental income, is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.3 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2. ACCOUNTING POLICIES (continued)

2.4 GOVERNMENT GRANTS

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

2.5 INTEREST RECEIVABLE

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold Property	- 50 years
Freehold land	- Not depreciated
Motor vehicles	- 5 years
Fixtures and fittings	- 5 years
Solar panels	- 10 years

2.7 STOCKS AND WORK IN PROGRESS

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.8 DEBTORS

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

2.9 CASH AT BANK AND IN HAND

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

2.10 LIABILITIES

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2. ACCOUNTING POLICIES (continued)

2.11 FINANCIAL INSTRUMENTS

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 PENSIONS

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

2.13 FUND ACCOUNTING

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

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGMENT

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. There are no signficant accounting estimates that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities for future years.

4. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations	23,270	1,500	**24,770**	20,419
Other income	760	-	**760**	89
	24,030	1,500	**25,530**	20,508

5. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Fees received	2,799,880	**2,799,880**	2,537,536
Workshop sales	12,017	**12,017**	12,244
TOTAL 2024	2,811,897	**2,811,897**	2,549,780

6. INVESTMENT INCOME

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Farm rent	4,620	**4,620**	-
Bank interest	44,447	**44,447**	3,672
TOTAL 2024	49,067	**49,067**	3,672

7. OTHER INCOMING RESOURCES

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
(Loss)/Profit on sale of fixed assets	4,013	-	**4,013**	(98)
Solar energy income	17,342	-	**17,342**	16,045
Covid-19 Grant Funding	-	-	**-**	69,574
TOTAL 2024	21,355	-	**21,355**	85,521

8. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2024 £	Total funds 2024 £	Total funds 2023 £
Charitable activities	2,535,876	**2,535,876**	2,348,379

8. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

ANALYSIS OF DIRECT COSTS

	Activities 2024 £	Total funds 2024 £	Total funds 2023 £
Staff costs	1,792,645	**1,792,645**	1,721,362
Depreciation	148,086	**148,086**	100,699
Support of residents	161,465	**161,465**	109,016
Medical expenses	274	**274**	374
Cultural and educational activities	294	**294**	150
Cost of farm and workshop activities	6,575	**6,575**	14,652
Staff training	10,665	**10,665**	7,770
Subscriptions	12,753	**12,753**	16,238
Premises	262,339	**262,339**	217,950
Motor and travel expenses	34,111	**34,111**	28,683
Sundry expenses	13,806	**13,806**	16,721
Printing, postage, telephone and office expenses	46,696	**46,696**	33,470
Accountancy and audit	14,330	**14,330**	10,740
Professional fees	19,491	**19,491**	16,105
Bank charges	5,875	**5,875**	5,222
Additional COVID expenditure	-	**-**	47,829
Siemens lease interest	-	**-**	788
Governance costs	6,471	**6,471**	610
	2,535,876	**2,535,876**	2,348,379

9. AUDITORS' REMUNERATION

	2024 £	2023 £
Fees payable to the company's auditor for the audit of the company's annual accounts	**11,900**	11,450

10. STAFF COSTS

	2024 £	2023 £
Wages and salaries	**1,613,203**	1,560,174
Social security costs	**133,913**	125,434
Contribution to defined contribution pension schemes	**45,529**	35,754
	1,792,645	1,721,362

The average number of persons employed by the company during the year was as follows:

	2024 No.	2023 No.
Care and support, farm and maintence and administrative staff	**65**	63

The average number of persions employed by the company during the year by category, expressed as full time equivalents was as follows:

	2024 No.	2023 No.
Care and support staff	**42**	36
Maintenance staff	**4**	5
Administrative staff	**6**	6
Farm staff	**1**	1
	53	48

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024 No.	2023 No.
In the band £70,001 - £80,000	**1**	1

11. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 January 2024, expenses totalling £NIL were reimbursed or paid directly to Trustee (2023 - £386).

12. TANGIBLE FIXED ASSETS

	Freehold property £	Motor vehicles £	Fixtures and fittings £	Total £
COST OR VALUATION				
At 1 February 2023	**2,482,748**	**134,324**	**861,247**	**3,478,319**
Additions	**238,037**	**40,094**	**231,896**	**510,027**
Disposals	**-**	**(9,500)**	**(58,326)**	**(67,826)**
At 31 January 2024	**2,720,785**	**164,918**	**1,034,817**	**3,920,520**
DEPRECIATION				
At 1 February 2023	**1,084,298**	**130,900**	**754,776**	**1,969,974**
Charge for the year	**52,902**	**11,807**	**83,377**	**148,086**
On disposals	**-**	**(8,867)**	**(57,972)**	**(66,839)**
At 31 January 2024	**1,137,200**	**133,840**	**780,181**	**2,051,221**
NET BOOK VALUE				
At 31 January 2024	**1,583,585**	**31,078**	**254,636**	**1,869,299**
At 31 January 2023	1,398,450	3,424	106,471	1,508,345

13. STOCKS

	2024 £	2023 £
Farm	**532**	493
Workshop	**4,880**	3,863
Heating oil	**8,447**	12,124
	13,859	16,480

14. DEBTORS

	2024 £	2023 £
DUE WITHIN ONE YEAR		
Trade debtors	**126,948**	113,729
Other debtors	**2,262**	3,822
Prepayments and accrued income	**12,909**	5,409
	142,119	122,960

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	**238,350**	85,080
Other taxation and social security	**31,710**	30,777
Obligations under finance lease and hire purchase contracts	**-**	212
Accruals and deferred income	**29,409**	22,247
	299,469	138,316

16. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 February 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 January 2024 £
UNRESTRICTED FUNDS					
DESIGNATED FUNDS					
Land and buildings	1,398,450	-	(52,902)	238,037	1,583,585
Maintenance programme	81	-	(81)	-	-
Vehicle fund	3,424	-	(3,424)	-	-
Hapstead development	973,985	-	-	65,015	1,039,000
Merryfield development	40,000	-	-	(23,956)	16,044
Fixtures & fittings	48,588	-	(48,588)	-	-
Legionella prevention	30,000	-	(30,000)	-	-
Periodic electrical testing	5,000	-	(5,000)	-	-
	2,499,528	-	(139,995)	279,096	2,638,629
GENERAL FUNDS					
General funds	989,107	2,906,349	(2,362,844)	(279,096)	1,253,516
TOTAL UNRESTRICTED FUNDS	3,488,635	2,906,349	(2,502,839)	-	3,892,145
RESTRICTED FUNDS					
Ralph Brereton fund	921	-	-	-	921
Workshop	1,682	1,500	(1,474)	-	1,708
Resident social activities	213	-	-	-	213
Weavery	18	-	(18)	-	-
Covid support funding	59,865	-	(32,968)	-	26,897
	62,699	1,500	(34,460)	-	29,739
TOTAL OF FUNDS	3,551,334	2,907,849	(2,537,299)	-	3,921,884

16. STATEMENT OF FUNDS (CONTINUED)

The land and buildings fund represents the net book value of freehold land and buildings, which are not available for distribution by the Charity.

The fixture and fittings fund represents the net book value of fixture and fittings, which are not available for distribution by the Charity.

The development of Hapstead site fund represents the development of Hapstead including meeting the changing needs of residents. During the year we spent £324,323 on capital works associated with the development programme. Given the value of remaining works to be done the Trustees decided to increase the reserve to £1,039,000.

The Merryfield development funds is to maintain Merryfield farm house.

The fixtures & fittings fund is to support an upgrade of internal fittings across the site.

The legionella prevention fund is to complete an upgrade of our legionella prevention programme.

The periodic electrical testing fund builds up funds over time to cover the testing of our electrical systems as and when this is required.

The furniture replacement fund is to support a programme of furniture replacement at Hapstead.

The workshop equipment fund represents donations received towards the development of the workshop.

The Ralph Brereton fund represents a legacy received to be used for the benefit of residents.

The resident social activities fund represents income received towards specific expenditure on activities for the benefit of the residents.

The COVID support funding represented funds given to the Charity from the local authority to be used on supporting the home through the COVID pandemic. The remaining balance is to be used for the completion of additional accommodation for isolation/visitor use.

16. STATEMENT OF FUNDS (CONTINUED)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 February 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 January 2023 £
UNRESTRICTED FUNDS					
DESIGNATED FUNDS					
Land and buildings	1,441,476	-	(48,080)	5,054	1,398,450
Maintenance programme	81	-	-	-	81
Vehicle fund	13,884	-	(10,460)	-	3,424
Hapstead development	731,491	-	-	242,494	973,985
Merryfield development	30,000	-	-	10,000	40,000
Fixtures & fittings	90,747	-	(42,159)	-	48,588
Legionella prevention	-	-	-	30,000	30,000
Periodic electrical testing	-	-	-	5,000	5,000
	2,307,679	-	(100,699)	292,548	2,499,528
GENERAL FUNDS					
General funds	893,462	2,588,407	(2,200,214)	(292,548)	989,107
TOTAL UNRESTRICTED FUNDS	3,201,141	2,588,407	(2,300,913)	-	3,488,635
RESTRICTED FUNDS					
Ralph Brereton fund	921	-	-	-	921
Workshop	1,234	1,500	(1,052)	-	1,682
Resident social activities	213	-	-	-	213
Weavery	18	-	-	-	18
Covid support funding	38,120	69,574	(47,829)	-	59,865
	40,506	71,074	(48,881)	-	62,699
TOTAL OF FUNDS	3,241,647	2,659,481	(2,349,794)	-	3,551,334

17. SUMMARY OF FUNDS

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 February 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 January 2024 £
Designated funds	2,499,528	-	(139,995)	279,096	2,638,629
General funds	989,107	2,906,349	(2,362,844)	(279,096)	1,253,516
Restricted funds	62,699	1,500	(34,460)	-	29,739
	3,551,334	2,907,849	(2,537,299)	-	3,921,884

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 February 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 January 2023 £
Designated funds	2,307,679	-	(100,699)	292,548	2,499,528
General funds	893,462	2,588,407	(2,200,214)	(292,548)	989,107
Restricted funds	40,506	71,074	(48,881)	-	62,699
	3,241,647	2,659,481	(2,349,794)	-	3,551,334

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	1,869,299	-	1,869,299
Current assets	2,322,315	29,739	2,352,054
Creditors due within one year	(299,469)	-	(299,469)
TOTAL	3,892,145	29,739	3,921,884

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS (CONTINUED)

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	1,508,345	-	1,508,345
Current assets	2,118,606	62,699	2,181,305
Creditors due within one year	(138,316)	-	(138,316)
TOTAL	3,488,635	62,699	3,551,334

19. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net income for the year (as per Statement of Financial Activities)	**370,550**	309,687
ADJUSTMENTS FOR:		
Depreciation charges	**148,086**	100,699
Dividends, interests and rents from investments	**(44,447)**	(3,672)
Profit on the sale of fixed assets	**(4,016)**	(98)
Decrease/(increase) in stocks	**2,621**	(3,702)
Decrease/(increase) in debtors	**20,144**	(44,396)
Increase/(decrease) in creditors	**122,937**	(1,855)
NET CASH PROVIDED BY OPERATING ACTIVITIES	**615,875**	356,663

20. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2024 £	2023 £
Cash in hand	**2,196,176**	2,041,865
TOTAL CASH AND CASH EQUIVALENTS	**2,196,176**	2,041,865

21. ANALYSIS OF CHANGES IN NET DEBT

	At 1 February 2023	Cash flows	At 31 January 2024
	£	£	£
Cash at bank and in hand	2,041,865	154,211	2,196,076
Finance leases	(212)	212	-
	2,041,653	154,423	2,196,076

22. CAPITAL COMMITMENTS

	2024	2023
	£	£
CONTRACTED FOR BUT NOT PROVIDED IN THESE FINANCIAL STATEMENTS		
Acquisition of tangible fixed assets	124,135	-

23. PENSION COMMITMENTS

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £Nil (2023: £Nil). Contributions totalling £4,085 (2023: £2,769) were payable to the fund at the balance sheet date and are included in creditors.

24. SHARE CAPITAL, MEMBERS' LIABILITY AND CONTROL

The company is limited by guarantee. It is under the control of its members, whose maximum liability in the event of the company being wound up is £1.

25. RELATED PARTY TRANSACTIONS

During the year, £Nil (2023: £202,205) was deposited with Aldermore Bank plc. A trustee is a director of the bank.

During the year, the key management personnel received a total remuneration of £132,998 (2023: £133,405).

CAMPHILL DEVON COMMUNITY LIMITED

England & Wales - Charity number 278173

Accounts

Registered number: 01435068
Charity number: 278173

CAMPHILL DEVON COMMUNITY LIMITED

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2022

Bishop Fleming

CAMPHILL DEVON COMMUNITY LIMITED
(A COMPANY LIMITED BY GUARANTEE)

CONTENTS

	Page
Reference and Administrative Details of the Company, its Trustees and Advisers	1
Trustees' Report	2 - 9
Independent Auditors' Report on the Financial Statements	10 - 13
Statement of Financial Activities	14
Balance Sheet	15
Statement of Cash Flows	16
Notes to the Financial Statements	17 - 31

CAMPHILL DEVON COMMUNITY LIMITED
(A COMPANY LIMITED BY GUARANTEE)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 JANUARY 2022

Trustees	J C F Hitchins S E Gill D M Kemp-Gee N Colquhoun (resigned 11 June 2021) F H R McPhail J S Monk (resigned 2 September 2021) L Rutter (resigned 24 June 2022) D L White N A De Pulford K Gilbraith (appointed 21 January 2022)
Company registered number	01435068
Charity registered number	278173
Registered office	Hapstead Village Buckfastleigh TQ11 0JN
Company secretary	P L McDonald
Chief executive officer	S Whittingham
Independent auditors	Bishop Fleming LLP Chartered Accountants 2nd Floor Stratus House Emperor Way Exeter Business Park Exeter EX1 3QS
Bankers	National Westminster Bank Plc South Devon Business Centre Riviera House, PO Box 69 Nicholson Road Torquay Devon TQ2 7YL
Solicitors	WBW Church House Queen Street Newton Abbot Devon TQ12 2QP

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 JANUARY 2022

The Trustees present their annual report together with the audited financial statements of the company for the year 1 February 2021 to 31 January 2022. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

Charitable objects:
The Charity's core Objects, as set out in its Memorandum of Association, are the establishment of a Community for adults with learning disabilities with the benefits of a fulfilling life and providing occupation and skills such as in agricultural, horticultural and craft based activities. These Objects are in accordance with the principles of the late Dr Rudolf Steiner. The Board of Trustees adopted a revised Memorandum of Association in March 2007 and the Charity's Objects were broadened in agreement with the Charity Commission for all Camphill communities.

Aims:
Within these Objects, the Charity's aims are to provide an environment where every member of the Community is given the care and support to fulfil his or her potential, to encourage the values of being part of an intentional community while enabling each individual to develop their own social and occupational lifestyle. The Charity values and promotes social inclusion by assisting people to be fully engaged in the local community.

The objectives for the year were discussed by the Trustees and established as:

- Maintaining the quality of our care services in line and developing plans to introduce a transition offer between Registered Care and Supported Living.
- Maintaining the financial stability of the Charity in the light of increasing pressure on Local Authority funding, this includes completing the fee review programme
- Completing the repairs programme identified from last year's condition survey and implementing a revised water supply system
- Planning for a return to normal activity as the coronavirus crisis eases.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

The Charity continues to plan ahead to ensure that the changing needs of residents can be met in the future in terms of the accommodation and support provided, and the day service activities offered. Support Plans for each resident, prepared on a continuous basis and reviewed at least annually, provide effective monitoring of needs and the Charity continues to work with local authorities to ensure that fees are commensurate with individual needs and the physical environment continues to meet these needs.

Effective management of the budget and close monitoring by the Finance and Development Committee ensure that needs are being met within available funds.

c. Statement of public benefits

(based upon Principles 1 & 2 of the Charity Commission Guidance)

1. The aim of Camphill Devon Community (referred to as 'The Community') is to provide an environment where every member of the Community is given the care and support to fulfil his or her potential, to encourage the values of being part of a community while enabling each individual to develop their own social and occupational lifestyle whether they live within the residential homes or their own tenancies. The benefits deriving from the aim is to provide adults with learning disabilities with:

   - a safe and supportive environment in which to live and receive support according to need
   - opportunities to take part in activities which provide meaningful daily occupation, training and the acquisition of skills which lead to an increase in self esteem and independence
   - the support of a community ethos where people are valued as individuals
   - opportunities to take part in local activities such as education, leisure and work

2. In our view, there are no elements of the aims of Camphill Devon Community which might be responsible for detriment or harm to individuals or organisations either within or outside the Community. To the best of our knowledge, there are no views held by individuals or organisations outside the Community that the Community's aims could or do cause detriment or harm.

3. The aims of Camphill Devon Community are intended to benefit adults with learning disabilities who require care and support in a Registered Care Home or in Independent Living Accommodation, or who may wish to access Day Care Activities within the Community.

4. The restrictions as to who may have the opportunities to benefit from the aims of Camphill Devon Community are defined below;

5. There is no geographical area that defines which individuals or organisations can benefit from the aims of the Community.

6. The restriction of the aims of Camphill Devon Community based on charitable need limit the beneficiaries to adults with learning disabilities who have been assessed by their local authorities or by independent social workers as being in need of support and care provided by a Registered Residential Care Home or by Independent Supported Living or by a Day Care provider.

7. The physical environment at Hapstead can be modified to suit the needs of individuals, recognising that the site is steep and in a rural location.

8. There are no membership based restrictions to the Community. Membership of the Community is automatically conferred on all residents of the Community.

9. The Trustees do not operate any particular criteria to decide who can benefit from the aims of the organisation other than those articulated here.

10. The Community requires that all adults with learning disabilities who benefit from the aims of the Community should have adequate funding (either from their local authority or from other sources) to meet the fees for their Care and Support. The Community operates no financial restrictions on the beneficiaries of their aims, and works in partnership with local authorities in order to meet people's individual needs.

Achievements and performance

a. Review of activities

Covid-19 implications
The year in review has continued to be influenced by the challenges of Covid-19. As a registered provider of a residential care home and supported living services for people with learning disabilities we have experienced several occasions of having to apply 'Outbreak Restriction Measures'. In essence this requires adoption of a house by house 'lockdown', with such occurrences resulting in increased demands, relating both to staffing levels, and the well-being of people we support. The staff teams continue to manage such situations extremely well.

Positive cases increased throughout the year, following trends across the County. We experienced cases within the cohort of people we support, as well as the staff team. Thankfully, everyone affected made a full recovery. PPE and Covid test kits have continued to be readily available and at no cost to us, although the provision of free PPE is forecast to end in March 2023. Government funding for staff needing to self-isolate ceased some months ago, however, to minimise the potential risks of staff attending work when testing positive we have continued to provide sickness pay as opposed to the pay reduction had they only received SSP.

Fees
The fee review project continued throughout the year and required significant work. However, this has reaped substantial reward, securing a total of annual fee increases of over £550k, and more realistic funding for the large majority of the people we support. This year's accounts reflect some of this increase but the full effect will be seen in future years. Three placements remain where further negotiation is required. An admission earlier this year, and the fee agreed for an imminent admission have both been secured at the appropriate fee level.

Admissions / Leavers
We secured one admission in May 2022, with a further new resident scheduled for early September 2022. One resident left us in January 2022. One void remains, and although we have several referrals it is not possible to forecast if this final admission will be secured this year.

We have no plans to increase our residential provision, as our site, and model, do not lend themselves to increasing numbers within our residential care offer.

However, we are exploring the introduction of a transition service, creating opportunities for up to three additional people to develop their life skills over a 1-3-year period, getting them ready for a supported living model thereafter. Despite an initial delay due to Covid related complications, we hope to have this operational by the end of the year.

Recruitment
Despite the national staffing crisis across the social care sector our position has slightly improved. Unfortunately, there continues to be a greater turnover of employees, and recruitment of Managers presents a challenge, as movement within the sector appears more transient. Predictably the introduction of a further six Support Worker positions increased our recruitment task this year.

Employee Pay rates
Having carried out a benchmarking exercise, and with commitment to remain as competitive as possible within the social care employment market, we are applying a further increase to our hourly rates; this will be the third increase in the past 12 months.

We have also appointed a part-time (fixed-term) Recruitment Consultant whose focus is primarily to increase Volunteer numbers, but will extend their remit to employee recruitment in the coming months.

Volunteers
Volunteers continue to be an essential staffing resource at Camphill and provide an important element of our culture. We are dependent upon a full complement to deliver the richness of provision to the people we support. Numbers have dwindled significantly over the last 24 months, having seen occupancy reduce from our target of

20 to just 4 currently. We continue to receive many applications, but the obstacle in securing them appears largely to be a block at the immigration stage. We are therefore beginning to explore ways of increasing staffing levels to reduce our dependency on Volunteers, while maintaining the important role they play in the culture at Camphill Devon. The increased fee income will support the funding of this.

Our recently appointed Recruitment Consultant has been allocated Volunteer 'recruitment' as the top priority.

Developments
Key Management roles – Our Operations and Development Manager left us at the beginning of the year, and we are pleased to have appointed to this position (revised title 'Registered Manager'). Kelly Westbury brings a wealth of experience to the role.

- Regulation – the Care Quality Commission (CQC) carried out an inspection in May 2022. Disappointingly, we were awarded a rating of 'Requires Improvement' as a result of this. Whilst we accept the Regulatory 'breaches' identified as part of this process, we are not entirely surprised that the challenges over the last two years have taken their toll on evidencing some of our activities. Staffing levels have been such that Manager staff have been required to provide 'hands-on' care and support, reducing their time available for some review and documentation activities. Notwithstanding the overall rating, the report contained many positives and rated us as Good for "caring" and "responsive".

  The change in rating does not appear to have impacted upon our reputation, or the confidence of our stakeholders. As we step closer to 100% occupancy, and have received significant support from family members, we remain a strong and well-respected provider of specialist care and support.

  We have submitted a detailed Action Plan to CQC illustrating the work that will be carried out to deliver to the areas of improvement required.

- Supported Living – we have struggled for some time to deliver 100% of the contracted hours to individuals in their own homes. The staffing challenges over the past 12 months exaggerated this further, and prompted a formal review with the funding authority. As a result of this we took a decision to reduce our Supported Living offer to ensure full delivery of contracted hours, but to a lesser number of people. We therefore surrendered our contracts at Braemar and will concentrate on the Merryfield site in the short term. It is our intention that we will extend this service again when recruitment, and contractual opportunities present.

- Essential Services – Due to its rurality, Camphill Devon has neither mains water supply nor mains sewage systems on site. Maintenance and development of these resources was long overdue. We invested heavily in our reed-bed and pond filtration sewage management processes last year, and this is now fully functioning and provides a good quality system. Our domestic water supply is sourced from a local spring, which on occasion can be unreliable and insufficient. Being a domestic and registered residential setting, our next focus has been on securing a more sustainable supply. We decided the installation of a bore hole was the best solution to increase confidence and resource options. These works are almost complete.

Summary
Some re-investment is required after what has been unprecedented demands within the social care sector. Greater success with recruitment (both for employees and volunteers), promoting a more acceptable 'work-life balance' for the team after an extended period of increased demands; and embedding robust quality assurance and documentation are all key areas of focus for the coming year. All of which will aid our journey to re-establish a Good rating with CQC.

These continue to be exciting times for Camphill Devon, striking a balance between modernising our offer within the market and regulatory framework, and maintaining all that is special and unique about Camphill.

b. Performance

The results for the year show total incoming resources of £2,212,090 and this consists primarily of income from fees. The costs of running the Community amounted to £1,780,665. Overall, the net incoming resources for the year amounted to £431,425, primarily representing a modest operating surplus which will be re-invested in future developments. At 31 January 2022, the Charity had unrestricted, free reserves of £893,462.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The Trustees in particular considered the risks to the company from the current cost of living crisis. As described in the Review of activities the company has successfully increased its fee income and continues to have a strong financial position. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

b. Reserves policy

At the 31 January 2022 the Charity's unrestricted funds are primarily represented by its fixed assets being the premises, fixtures, fittings, equipment and motor vehicles which it requires in order to operate. It is therefore the Charity's aim to increase its free reserves. Included within designated reserves are £1,546,107 relating to the net book value of land and buildings and other fixed assets.

The unrestricted, free reserves of the Charity were £893,462. The Board of Trustees controls all expenses, and all surplus income each year will be held in a reserve fund which should also cater for any risks that are unforeseen. The Charity aims to hold free reserves of approximately three months of operating costs for unforeseen circumstances, which would be approximately £500,000. In light of the exceptional inflationary pressures in the economy at present the Trustees have concluded it would be prudent to retain the current level. Once inflationary pressures abate this will be reassessed.

Structure, governance and management

a. Constitution

The company was incorporated on 5 July 1979. The company is registered as limited by guarantee, having no share capital and eight members. In the event of the company being wound up the liability of each member is limited to £1.

The company is governed by its Memorandum and Articles of Association dated 5 July 1979, and amended 16 March 2007 and is a registered charity number 278173

The principal object of the company is to provide accommodation and support for people with learning disabilities in a community environment having regard to the principles of the late Dr Rudolf Steiner.

b. Methods of appointment or election of Trustees

Trustees are appointed by a vote of the Board, but their appointment must subsequently be ratified at the AGM. One third of the Board put themselves forward for re election at the AGM in rotation. All Trustees are members of the company, but membership of the company is open to anyone involved with the Community. The composition of the Board is kept under regular review.

During the year we welcomed one new Trustee, Kevin Gilbraith, and said goodbye to Neil Colquhoun and Steve Monk. Since the year end Lisa Rutter has also retired from the Board. The Trustees would like to thank all three for their contributions to Camphill Devon.

c. Organisational structure and decision-making policies

The Trustees are legally responsible for the overall management and control of Camphill Devon Community. The Board of Trustees meets four times a year. The AGM is usually held in June but due to the coronavirus crisis was deferred to September and will take place in September again this year. A separate general meeting for the whole community takes place periodically. The work of scrutinising the finances of the Charity is delegated to the Finance Committee which meets around four times a year. The Committee is usually chaired by a Trustee, and at least one other member of the Committee is usually a Trustee. The Finance Committee is responsible for setting an annual budget, which it submits to the Board of Trustees for approval. It monitors income and expenditure and the balance sheet, as well as considering for approval unforeseen items of expenditure. The Committee also considers the progress of current development plans and other new opportunities.

The day to day running of the Community is delegated to a Chief Executive, supported by a Management Group who meet regularly.

An Estates Committee, chaired by a Trustee and comprising a majority of Trustees together with the Chief Executive and the Estates Manager, provides oversight over the planning and prioritisation of developments of our physical estate

d. Policies adopted for the induction and training of Trustees

There is a Camphill Devon Trustee induction pack, including a role description and a recruitment and induction timetable has been produced. General Trustee training is available from on line providers and can be supplemented by a Camphill Devon specific seminar, devised by the more experienced Trustees and senior officers.

e. Relationships with other charitable and non-charitable organisations

Camphill Devon Community works with other organisations in the pursuit of its charitable objectives including the Association of Camphill Communities, South Devon Rural Housing Association, ARC, Vocal and ACEVO. Camphill Devon Community also works with Devon County Council and other local authorities, who sponsor individual residents, the Department of Work and Pensions, the Care Quality Commission, the Charity Commission, Teignbridge District Council and South Hams District Council.

f. Risk Management

The Board of Trustees is responsible for the management of the risks faced by the Charity. Detailed management of risk is delegated to the Chief Executive, supported by a Management Group. A report is provided to the Trustees, and the Trustees consider the risks to the Charity covering Financial Risk, Decision Making, Health and Safety, Safeguarding Adults, Charitable Status, and other issues which could affect the well being of the Charity and its beneficiaries.

The key controls by the Charity include:

- formal agendas and minutes for all committee and Board activity
- detailed terms of reference for all committees and groups
- annual reviews and compilation of Support Plans for all people supported
- regular supervision of all employed and non employed staff
- quarterly strategic planning, budgeting and management accounting
- organisational structure and lines of reporting
- formal detailed policies and procedures
- clear structure of authorisation and job roles
- vetting procedures as required by law for the protection of vulnerable people

- regular monitoring visits made by Trustees

Plans for future periods

The Charity has identified the following areas as the key aspects of future plans to be pursued during the next financial year:

- Responding to the Care Quality Commission report so that all areas requiring improvement are addressed
- Developing our plans for a "transition" service between Registered Care and Supported Living
- Continuing to progress the enhancement of our physical infrastructure for the benefit of those we support
- Maintaining the financial stability of the charity in the context of the current inflationary macroeconomic pressures
- Achieving improved recruitment of both staff and volunteers

Information on fundraising practices

Three years ago the charity conducted a fundraising campaign and raised over £200,000 for a disability access and dementia friendly extension to Merlin House. No such activity took place in this period. Our main fundraising events are fairs at Hapstead, and along with voluntary donations the money raised helps us to offer social, cultural and other support that is not paid for by Local Authority funding.

The charity is aware of the fundraising standards as published by the Fundraising Regulator and is committed to the highest standards of fundraising practice and to being transparent and accountable in our fundraising. There were no complaints received about this fundraising. As in previous years there was no direct mailing, street or other face to face contacts and so there were no concerns about important issues including protecting vulnerable people, unreasonable intrusion or persistence, or placing undue pressure on people, which are responsibilities that the charity takes seriously.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also the directors of the company 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 the Trustees to prepare financial statements for each financial. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, Bishop Fleming LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:

.....
J C F Hitchins

Date: 30 September 2022

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CAMPHILL DEVON COMMUNITY LIMITED

Opinion

have audited the financial statements of Camphill Devon Community Limited (the 'charitable company') for the year ended 31 January 2022 which comprise the Statement of Financial Activities (incorporating income and expenditure account), the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 January 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2006.

Basis for opinion

conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In assessing the risk of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the sector, control environment and the Charity's performance;
- results of our enquiries of management and the Trustees, about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the Charity's documentation of their policies and procedures relating to: identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance; detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud. As a result of these procedures, we considered the opportunities and incentives that may exist within the Charity for fraud, which included incorrect recognition of income, management override of controls using manual journal entries, and identified the greatest potential for fraud as incorrect recognition of revenue and management override using manual journal entries;

We identified and obtained an understanding of the laws and regulations that are of significance to the Charity by discussions with Trustees and by updating our understanding of the sector in which the Charity operated in. Laws and regulations that are of direct significance to the Charity and of which non compliance could result in material misstatement are the Charities Act, Companies Act, Charities SORP, FRS 102, Charities legislation and UK tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the Charity's ability to operate or to avoid a material penalty. These include compliance with CQC, data protection regulations, occupational health and safety regulations, building legislation and employment legislation.

Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- reviewing the financial statement disclosures and testing to supporting documentation to assess the recognition of revenue;
- enquiring of Trustees and management concerning actual and potential litigation and claims;
- performing procedures to confirm material compliance with the requirements of the above regulations;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reviewing the charities compliance and correspondence with CQC;
- reading minutes of Trustee meetings; and

- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; and assessing whether the judgements made in making accounting estimates are indicative of a potential bias.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from an error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with chapter 3 of part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Bishop Fleming LLP

Bishop Fleming LLP
Chartered Accountants
Statutory Auditors
2nd Floor Stratus House
Emperor Way
Exeter Business Park
Exeter
EX1 3QS

Date: 14 October 2022

Bishop Fleming LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 JANUARY 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	4	**14,198**	**1,625**	**15,823**	22,778
Charitable activities	5	**2,064,932**	**-**	**2,064,932**	1,748,586
Investments	6	**16,086**	**-**	**16,086**	7,809
Other income	7	**18,154**	**97,095**	**115,249**	123,223
Total income		**2,113,370**	**98,720**	**2,212,090**	1,902,396
Expenditure on:					
Raising funds		**827**	**-**	**827**	1,716
Charitable activities	8	**1,654,009**	**125,829**	**1,779,838**	1,750,373
Total expenditure		**1,654,836**	**125,829**	**1,780,665**	1,752,089
Net movement in funds		**458,534**	**(27,109)**	**431,425**	150,307
Reconciliation of funds:					
Total funds brought forward		**2,742,607**	**67,615**	**2,810,222**	2,659,915
Net movement in funds		**458,534**	**(27,109)**	**431,425**	150,307
Total funds carried forward		**3,201,141**	**40,506**	**3,241,647**	2,810,222

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 17 to 31 form part of these financial statements.

CAMPHILL DEVON COMMUNITY LIMITED
(A COMPANY LIMITED BY GUARANTEE)
REGISTERED NUMBER:01435068

BALANCE SHEET
AS AT 31 JANUARY 2022

	Note		2022 £		2021 £
Fixed assets					
Tangible assets	12		**1,546,107**		1,627,618
			1,546,107		1,627,618
Current assets					
Stocks	13	**12,778**		9,438	
Debtors	14	**78,564**		69,962	
Cash at bank and in hand		**1,744,369**		1,227,037	
		1,835,711		1,306,437	
Creditors: amounts falling due within one year	15	**(140,171)**		(109,939)	
Net current assets			**1,695,540**		1,196,498
Total assets less current liabilities			**3,241,647**		2,824,116
Creditors: amounts falling due after more than one year	16		**-**		(13,894)
Total net assets			**3,241,647**		2,810,222
Charity funds					
Restricted funds	18		**40,506**		67,615
Unrestricted funds	18		**3,201,141**		2,742,607
Total funds			**3,241,647**		2,810,222

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 30 September 2022 and signed on their behalf by:

J C F Hitchins

The notes on pages 17 to 31 form part of these financial statements.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 JANUARY 2022

	2022 £	2021 £
Cash flows from operating activities		
Net cash provided by operating activities	**552,283**	311,785
Cash flows from investing activities		
Interest received	**3,012**	3,387
Proceeds from the sale of tangible fixed assets	**-**	1,800
Purchase of tangible fixed assets	**(23,380)**	(33,714)
Net cash used in investing activities	**(20,368)**	**(28,527)**
Cash flows from financing activities		
Repayments of borrowing	**(14,583)**	(14,714)
Net cash used in financing activities	**(14,583)**	**(14,714)**
Change in cash and cash equivalents in the year	**517,332**	**268,544**
Cash and cash equivalents at the beginning of the year	**1,227,037**	958,493
Cash and cash equivalents at the end of the year	**1,744,369**	1,227,037

The notes on pages 17 to 31 form part of these financial statements

1. GENERAL INFORMATION

Camphill Devon Community is a company limited by guarantee and is constituted under a Memorandum of Association dated 5 July 1979. The company is also a registered charity. The principal office is Camphill Devon Community Limited, Hapstead Village, Buckfastleigh, TQ11 0JN.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

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

Camphill Devon Community Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 INCOME

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

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the company, can be reliably measured.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income, such as rental income, is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.3 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

2. ACCOUNTING POLICIES (continued)

2.3 EXPENDITURE (CONTINUED)

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 GOVERNMENT GRANTS

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

2.5 INTEREST RECEIVABLE

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold Property	- 50 years
Freehold land	- Not depreciated
Motor vehicles	- 5 years
Fixtures and fittings	- 5 years
Solar panels	- 10 years

2.7 STOCKS AND WORK IN PROGRESS

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.8 DEBTORS

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

2.9 CASH AT BANK AND IN HAND

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

2. ACCOUNTING POLICIES (continued)

2.10 LIABILITIES

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.11 FINANCIAL INSTRUMENTS

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 FINANCE LEASES AND HIRE PURCHASE

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in creditors, net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the Statement of Financial Activities so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

2.13 PENSIONS

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

2.14 FUND ACCOUNTING

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

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGMENT

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. There are no signficant accounting estimates that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities for future years.

4. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations	14,029	1,625	**15,654**	15,947
Legacies	-	-	**-**	6,483
Other income	169	-	**169**	348
	14,198	1,625	**15,823**	22,778

5. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Fees received	2,060,509	**2,060,509**	1,740,846
Workshop sales	4,423	**4,423**	7,740
TOTAL 2022	2,064,932	**2,064,932**	1,748,586

6. INVESTMENT INCOME

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Farm rent	13,074	**13,074**	3,053
Bank interest	3,012	**3,012**	4,756
	16,086	**16,086**	7,809

7. OTHER INCOMING RESOURCES

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Profit on sale of fixed assets	3,500	-	**3,500**	1,800
Solar energy income	14,654	-	**14,654**	15,281
Covid-19 Grant Funding	-	97,095	**97,095**	106,142
	18,154	97,095	**115,249**	123,223

8. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2022 £	Total funds 2022 £	Total funds 2021 £
Charitable activities	1,779,838	**1,779,838**	1,750,373

8. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

ANALYSIS OF DIRECT COSTS

	Activities 2022 £	Total funds 2022 £	Total funds 2021 £
Staff costs	1,160,108	**1,160,108**	1,128,525
Depreciation	104,891	**104,891**	119,594
Support of residents	146,154	**146,154**	165,975
Medical expenses	696	**696**	1,068
Cost of farm and workshop activities	10,169	**10,169**	8,326
Staff training	3,344	**3,344**	2,804
Subscriptions	8,500	**8,500**	12,165
Premises	138,028	**138,028**	181,540
Motor and travel expenses	21,064	**21,064**	26,855
Sundry expenses	10,530	**10,530**	10,151
Printing, postage, telephone and office expenses	27,245	**27,245**	31,255
Accountancy	9,900	**9,900**	9,080
Professional fees	8,856	**8,856**	8,532
Bank charges	3,460	**3,460**	3,090
Additional COVID expenditure	125,356	**125,356**	38,996
Siemens lease interest	1,459	**1,459**	2,267
Governance costs	78	**78**	150
	1,779,838	**1,779,838**	1,750,373

9. AUDITORS' REMUNERATION

	2022 £	2021 £
Fees payable to the company's auditor for the audit of the company's annual accounts	**6,650**	5,500
Fees payable to the company's auditor in respect of:		
All non-audit services not included above	**3,300**	2,750

10. STAFF COSTS

	2022 £	2021 £
Wages and salaries	**1,151,965**	1,022,272
Social security costs	**88,733**	74,758
Contribution to defined contribution pension schemes	**29,849**	31,495
	1,270,547	1,128,525

The average number of persons employed by the company during the year was as follows:

	2022 No.	2021 No.
Care and support staff	**30**	34
Farm and maintenance staff	**4**	3
Administrative staff	**8**	7
	42	44

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2022 No.	2021 No.
In the band £70,001 - £80,000	**1**	-

11. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 January 2022, no Trustee expenses have been incurred (2021 - £NIL).

12. TANGIBLE FIXED ASSETS

	Freehold property £	Motor vehicles £	Fixtures and fittings £	Total £
COST OR VALUATION				
At 1 February 2021	**2,477,694**	**134,324**	**836,298**	**3,448,316**
Additions	**-**	**-**	**23,380**	**23,380**
At 31 January 2022	**2,477,694**	**134,324**	**859,678**	**3,471,696**
DEPRECIATION				
At 1 February 2021	**988,139**	**99,366**	**733,193**	**1,820,698**
Charge for the year	**48,079**	**21,074**	**35,738**	**104,891**
At 31 January 2022	**1,036,218**	**120,440**	**768,931**	**1,925,589**
NET BOOK VALUE				
At 31 January 2022	**1,441,476**	**13,884**	**90,747**	**1,546,107**
At 31 January 2021	1,489,555	34,958	103,105	1,627,618

13. STOCKS

	2022 £	2021 £
Farm	**575**	797
Workshop	**3,750**	2,915
Heating oil	**8,453**	5,726
	12,778	9,438

14. DEBTORS

	2022 £	2021 £
DUE WITHIN ONE YEAR		
Trade debtors	**70,189**	59,222
Other debtors	**2,966**	3,565
Prepayments and accrued income	**5,409**	7,175
	78,564	69,962

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	**50,318**	36,520
Other taxation and social security	**17,330**	18,757
Obligations under finance lease and hire purchase contracts	**14,896**	15,585
Accruals and deferred income	**57,627**	39,077
	140,171	109,939

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022 £	2021 £
Net obligations under finance lease and hire purchase contracts	**-**	13,894

Finance lease and hire purchase liabilities are secured against the assets to which they relate.

17. FINANCIAL INSTRUMENTS

	2022 £	2021 £
FINANCIAL ASSETS		
Financial assets measured at fair value through income and expenditure	**1,744,369**	1,227,037

Financial assets measured at fair value through income and expenditure comprise of cash and cash equivalents.

18. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 February 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 January 2022 £
UNRESTRICTED FUNDS					
DESIGNATED FUNDS					
Land and buildings	1,489,555	-	(48,079)	-	1,441,476
Maintenance programme	7,757	-	(7,676)	-	81
Vehicle fund	34,958	-	(21,074)	-	13,884
Hapstead development	738,420	-	(6,929)	-	731,491
Merryfield development	15,000	-	-	15,000	30,000
Furniture replacement	38,181	-	-	(38,181)	-
Fixture and fittings fund	-	-	-	90,747	90,747
	2,323,871	-	(83,758)	67,566	2,307,679
GENERAL FUNDS					
General funds	418,736	2,113,370	(1,571,078)	(67,566)	893,462
TOTAL UNRESTRICTED FUNDS	2,742,607	2,113,370	(1,654,836)	-	3,201,141
RESTRICTED FUNDS					
Ralph Brereton fund	921	-	-	-	921
Workshop	84	1,623	(473)	-	1,234
Resident social activities	213	-	-	-	213
Weavery	18	-	-	-	18
Covid support funding	66,379	97,097	(125,356)	-	38,120
	67,615	98,720	(125,829)	-	40,506
TOTAL OF FUNDS	2,810,222	2,212,090	(1,780,665)	-	3,241,647

18. STATEMENT OF FUNDS (CONTINUED)

The land and buildings fund represents the net book value of freehold land and buildings, which are not available for distribution by the Charity.
The maintenance programme fund is to support a programme of property maintenance at Hapstead.

The vehicle fund represents the net book value of motor vehicles, which are not available for distribution by the Charity.

The fixture and fittings fund represents the net book value of fixture and fittings, which are not available for distribution by the Charity.

The development of Hapstead site fund represents the development of Hapstead including meeting the changing needs of residents. Due to current labour and material shortages within the economy, we have not been able to make as much progress as we hoped with the programme of works.

The Merryfield development funds is to maintain Merryfield farm house.

The furniture replacement fund is to support a programme of furniture replacement at Hapstead.

The workshop equipment fund represents donations received towards the development of the workshop.

The Ralph Brereton fund represents a legacy received to be used for the benefit of residents.

The resident social activities fund represents income received towards specific expenditure on activities for the benefit of the residents.

The COVID support funding represents funds given to the Charity from the local authority to be used on supporting the home through the COVID pandemic.

18. STATEMENT OF FUNDS (CONTINUED)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 February 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 January 2021 £
UNRESTRICTED FUNDS					
DESIGNATED FUNDS					
Land and buildings	1,530,934	-	(48,013)	6,634	1,489,555
Maintenance programme	7,757	-	-	-	7,757
Vehicle fund	50,260	-	(23,302)	8,000	34,958
Hapstead development	514,337	-	-	224,083	738,420
Merryfield development	15,000	-	-	-	15,000
Furniture replacement	38,181	-	-	-	38,181
	2,156,469	-	(71,315)	238,717	2,323,871
GENERAL FUNDS					
General funds	500,000	1,794,879	(1,637,426)	(238,717)	418,736
TOTAL UNRESTRICTED FUNDS	2,656,469	1,794,879	(1,708,741)	-	2,742,607
RESTRICTED FUNDS					
Ralph Brereton fund	1,245	-	(324)	-	921
Workshop	1,881	-	(1,797)	-	84
Resident social activities	253	-	(40)	-	213
Weavery	67	-	(49)	-	18
Covid support funding	-	107,517	(41,138)	-	66,379
	3,446	107,517	(43,348)	-	67,615
TOTAL OF FUNDS	2,659,915	1,902,396	(1,752,089)	-	2,810,222

19. SUMMARY OF FUNDS

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 February 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 January 2022 £
Designated funds	**2,323,871**	**-**	**(83,758)**	**67,566**	**2,307,679**
General funds	**418,736**	**2,113,370**	**(1,571,078)**	**(67,566)**	**893,462**
Restricted funds	**67,615**	**98,720**	**(125,829)**	**-**	**40,506**
	2,810,222	**2,212,090**	**(1,780,665)**	**-**	**3,241,647**

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 February 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 January 2021 £
Designated funds	2,156,469	-	(71,315)	238,717	2,323,871
General funds	500,000	1,794,879	(1,637,426)	(238,717)	418,736
Restricted funds	3,446	107,517	(43,348)	-	67,615
	2,659,915	1,902,396	(1,752,089)	-	2,810,222

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	1,546,107	-	**1,546,107**
Current assets	1,795,205	40,506	**1,835,711**
Creditors due within one year	(140,171)	-	**(140,171)**
TOTAL	3,201,141	40,506	**3,241,647**

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS (CONTINUED)

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	1,627,618	-	1,627,618
Current assets	1,238,822	67,615	1,306,437
Creditors due within one year	(109,939)	-	(109,939)
Creditors due in more than one year	(13,894)	-	(13,894)
TOTAL	2,742,607	67,615	2,810,222

21. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net income for the year (as per Statement of Financial Activities)	**431,425**	150,307
ADJUSTMENTS FOR:		
Depreciation charges	**104,891**	123,886
Gains on investments	**(3,012)**	(3,387)
Loss/(profit) on the sale of fixed assets	**-**	(1,800)
(Increase)/decrease in stocks	**(3,340)**	885
(Increase)/decrease in debtors	**(8,602)**	26,322
Increase in creditors	**30,920**	15,572
NET CASH PROVIDED BY OPERATING ACTIVITIES	**552,282**	311,785

22. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2022 £	2021 £
Cash in hand	**1,744,369**	1,227,037
TOTAL CASH AND CASH EQUIVALENTS	**1,744,369**	1,227,037

23. ANALYSIS OF CHANGES IN NET DEBT

	At 1 February 2021	Cash flows	At 31 January 2022
	£	£	£
Cash at bank and in hand	1,227,037	517,332	1,744,369
Finance leases	(29,479)	14,583	(14,896)
	1,197,558	531,915	1,729,473

24. PENSION COMMITMENTS

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £29,850 (2021: £31,495). Contributions totalling £2,769 (2021: £2,878) were payable to the fund at the balance sheet date and are included in creditors.

25. OPERATING LEASE COMMITMENTS

At 31 January 2022 the company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022	2021
	£	£
Not later than 1 year	-	261

26. SHARE CAPITAL, MEMBERS' LIABILITY AND CONTROL

The company is limited by guarantee. It is under the control of its members, whose maximum liability in the event of the company being wound up is £1.

27. RELATED PARTY TRANSACTIONS

During the year, £215,000 was deposited with Aldermore Bank plc. A trustee is a director of the bank.

During the year, the key management personnel received a total remuneration of £106,500 (2021: £64,595).

CAMPHILL DEVON COMMUNITY LIMITED

England & Wales - Charity number 278173

Accounts

Draft version: 23/9/2022

Registered number: 01435068
Charity number: 278173

CAMPHILL DEVON COMMUNITY LIMITED

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2022

Bishop Fleming

CAMPHILL DEVON COMMUNITY LIMITED
(A COMPANY LIMITED BY GUARANTEE)

CONTENTS

	Page
Reference and Administrative Details of the Company, its Trustees and Advisers	1
Trustees' Report	2 - 9
Independent Auditors' Report on the Financial Statements	10 - 13
Statement of Financial Activities	14
Balance Sheet	15
Statement of Cash Flows	16
Notes to the Financial Statements	17 - 31

CAMPHILL DEVON COMMUNITY LIMITED
(A COMPANY LIMITED BY GUARANTEE)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 JANUARY 2022

Trustees	J C F Hitchins
	S E Gill
	D M Kemp-Gee
	N Colquhoun (resigned 11 June 2021)
	F H R McPhail
	J S Monk (resigned 2 September 2021)
	L Rutter (resigned 24 June 2022)
	D L White
	N A De Pulford
	K Gilbraith (appointed 21 January 2022)
Company registered number	01435068
Charity registered number	278173
Registered office	Hapstead Village Buckfastleigh TQ11 0JN
Company secretary	P L McDonald
Chief executive officer	S Whittingham
Independent auditors	Bishop Fleming LLP Chartered Accountants 2nd Floor Stratus House Emperor Way Exeter Business Park Exeter EX1 3QS
Bankers	National Westminster Bank Plc South Devon Business Centre Riviera House, PO Box 69 Nicholson Road Torquay Devon TQ2 7YL
Solicitors	WBW Church House Queen Street Newton Abbot Devon TQ12 2QP

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 JANUARY 2022

The Trustees present their annual report together with the audited financial statements of the company for the year 1 February 2021 to 31 January 2022. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

Charitable objects:
The Charity's core Objects, as set out in its Memorandum of Association, are the establishment of a Community for adults with learning disabilities with the benefits of a fulfilling life and providing occupation and skills such as in agricultural, horticultural and craft based activities. These Objects are in accordance with the principles of the late Dr Rudolf Steiner. The Board of Trustees adopted a revised Memorandum of Association in March 2007 and the Charity's Objects were broadened in agreement with the Charity Commission for all Camphill communities.

Aims:
Within these Objects, the Charity's aims are to provide an environment where every member of the Community is given the care and support to fulfil his or her potential, to encourage the values of being part of an intentional community while enabling each individual to develop their own social and occupational lifestyle. The Charity values and promotes social inclusion by assisting people to be fully engaged in the local community.

The objectives for the year were discussed by the Trustees and established as:

- Maintaining the quality of our care services in line and developing plans to introduce a transition offer between Registered Care and Supported Living.
- Maintaining the financial stability of the Charity in the light of increasing pressure on Local Authority funding, this includes completing the fee review programme
- Completing the repairs programme identified from last year's condition survey and implementing a revised water supply system
- Planning for a return to normal activity as the coronavirus crisis eases.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

The Charity continues to plan ahead to ensure that the changing needs of residents can be met in the future in terms of the accommodation and support provided, and the day service activities offered. Support Plans for each resident, prepared on a continuous basis and reviewed at least annually, provide effective monitoring of needs and the Charity continues to work with local authorities to ensure that fees are commensurate with individual needs and the physical environment continues to meet these needs.

Effective management of the budget and close monitoring by the Finance and Development Committee ensure that needs are being met within available funds.

c. Statement of public benefits

(based upon Principles 1 & 2 of the Charity Commission Guidance)

1. The aim of Camphill Devon Community (referred to as 'The Community') is to provide an environment where every member of the Community is given the care and support to fulfil his or her potential, to encourage the values of being part of a community while enabling each individual to develop their own social and occupational lifestyle whether they live within the residential homes or their own tenancies. The benefits deriving from the aim is to provide adults with learning disabilities with:

    - a safe and supportive environment in which to live and receive support according to need
    - opportunities to take part in activities which provide meaningful daily occupation, training and the acquisition of skills which lead to an increase in self esteem and independence
    - the support of a community ethos where people are valued as individuals
    - opportunities to take part in local activities such as education, leisure and work

2. In our view, there are no elements of the aims of Camphill Devon Community which might be responsible for detriment or harm to individuals or organisations either within or outside the Community. To the best of our knowledge, there are no views held by individuals or organisations outside the Community that the Community's aims could or do cause detriment or harm.

3. The aims of Camphill Devon Community are intended to benefit adults with learning disabilities who require care and support in a Registered Care Home or in Independent Living Accommodation, or who may wish to access Day Care Activities within the Community.

4. The restrictions as to who may have the opportunities to benefit from the aims of Camphill Devon Community are defined below;

5. There is no geographical area that defines which individuals or organisations can benefit from the aims of the Community.

6. The restriction of the aims of Camphill Devon Community based on charitable need limit the beneficiaries to adults with learning disabilities who have been assessed by their local authorities or by independent social workers as being in need of support and care provided by a Registered Residential Care Home or by Independent Supported Living or by a Day Care provider.

7. The physical environment at Hapstead can be modified to suit the needs of individuals, recognising that the site is steep and in a rural location.

8. There are no membership based restrictions to the Community. Membership of the Community is automatically conferred on all residents of the Community.

9. The Trustees do not operate any particular criteria to decide who can benefit from the aims of the organisation other than those articulated here.

10. The Community requires that all adults with learning disabilities who benefit from the aims of the Community should have adequate funding (either from their local authority or from other sources) to meet the fees for their Care and Support. The Community operates no financial restrictions on the beneficiaries of their aims, and works in partnership with local authorities in order to meet people's individual needs.

Achievements and performance

a. Review of activities

Covid-19 implications
The year in review has continued to be influenced by the challenges of Covid-19. As a registered provider of a residential care home and supported living services for people with learning disabilities we have experienced several occasions of having to apply 'Outbreak Restriction Measures'. In essence this requires adoption of a house by house 'lockdown', with such occurrences resulting in increased demands, relating both to staffing levels, and the well-being of people we support. The staff teams continue to manage such situations extremely well.

Positive cases increased throughout the year, following trends across the County. We experienced cases within the cohort of people we support, as well as the staff team. Thankfully, everyone affected made a full recovery. PPE and Covid test kits have continued to be readily available and at no cost to us, although the provision of free PPE is forecast to end in March 2023. Government funding for staff needing to self-isolate ceased some months ago, however, to minimise the potential risks of staff attending work when testing positive we have continued to provide sickness pay as opposed to the pay reduction had they only received SSP.

Fees
The fee review project continued throughout the year and required significant work. However, this has reaped substantial reward, securing a total of annual fee increases of over £550k, and more realistic funding for the large majority of the people we support. This year's accounts reflect some of this increase but the full effect will be seen in future years. Three placements remain where further negotiation is required. An admission earlier this year, and the fee agreed for an imminent admission have both been secured at the appropriate fee level.

Admissions / Leavers
We secured one admission in May 2022, with a further new resident scheduled for early September 2022. One resident left us in January 2022. One void remains, and although we have several referrals it is not possible to forecast if this final admission will be secured this year.

We have no plans to increase our residential provision, as our site, and model, do not lend themselves to increasing numbers within our residential care offer.

However, we are exploring the introduction of a transition service, creating opportunities for up to three additional people to develop their life skills over a 1-3-year period, getting them ready for a supported living model thereafter. Despite an initial delay due to Covid related complications, we hope to have this operational by the end of the year.

Recruitment
Despite the national staffing crisis across the social care sector our position has slightly improved. Unfortunately, there continues to be a greater turnover of employees, and recruitment of Managers presents a challenge, as movement within the sector appears more transient. Predictably the introduction of a further six Support Worker positions increased our recruitment task this year.

Employee Pay rates
Having carried out a benchmarking exercise, and with commitment to remain as competitive as possible within the social care employment market, we are applying a further increase to our hourly rates; this will be the third increase in the past 12 months.

We have also appointed a part-time (fixed-term) Recruitment Consultant whose focus is primarily to increase Volunteer numbers, but will extend their remit to employee recruitment in the coming months.

Volunteers
Volunteers continue to be an essential staffing resource at Camphill and provide an important element of our culture. We are dependent upon a full complement to deliver the richness of provision to the people we support. Numbers have dwindled significantly over the last 24 months, having seen occupancy reduce from our target of

20 to just 4 currently. We continue to receive many applications, but the obstacle in securing them appears largely to be a block at the immigration stage. We are therefore beginning to explore ways of increasing staffing levels to reduce our dependency on Volunteers, while maintaining the important role they play in the culture at Camphill Devon. The increased fee income will support the funding of this.

Our recently appointed Recruitment Consultant has been allocated Volunteer 'recruitment' as the top priority.

Developments
Key Management roles – Our Operations and Development Manager left us at the beginning of the year, and we are pleased to have appointed to this position (revised title 'Registered Manager'). Kelly Westbury brings a wealth of experience to the role.

- Regulation – the Care Quality Commission (CQC) carried out an inspection in May 2022. Disappointingly, we were awarded a rating of 'Requires Improvement' as a result of this. Whilst we accept the Regulatory 'breaches' identified as part of this process, we are not entirely surprised that the challenges over the last two years have taken their toll on evidencing some of our activities. Staffing levels have been such that Manager staff have been required to provide 'hands-on' care and support, reducing their time available for some review and documentation activities. Notwithstanding the overall rating, the report contained many positives and rated us as Good for "caring" and "responsive".

  The change in rating does not appear to have impacted upon our reputation, or the confidence of our stakeholders. As we step closer to 100% occupancy, and have received significant support from family members, we remain a strong and well-respected provider of specialist care and support.

  We have submitted a detailed Action Plan to CQC illustrating the work that will be carried out to deliver to the areas of improvement required.

- Supported Living – we have struggled for some time to deliver 100% of the contracted hours to individuals in their own homes. The staffing challenges over the past 12 months exaggerated this further, and prompted a formal review with the funding authority. As a result of this we took a decision to reduce our Supported Living offer to ensure full delivery of contracted hours, but to a lesser number of people. We therefore surrendered our contracts at Braemar and will concentrate on the Merryfield site in the short term. It is our intention that we will extend this service again when recruitment, and contractual opportunities present.

- Essential Services – Due to its rurality, Camphill Devon has neither mains water supply nor mains sewage systems on site. Maintenance and development of these resources was long overdue. We invested heavily in our reed-bed and pond filtration sewage management processes last year, and this is now fully functioning and provides a good quality system. Our domestic water supply is sourced from a local spring, which on occasion can be unreliable and insufficient. Being a domestic and registered residential setting, our next focus has been on securing a more sustainable supply. We decided the installation of a bore hole was the best solution to increase confidence and resource options. These works are almost complete.

Summary
Some re-investment is required after what has been unprecedented demands within the social care sector. Greater success with recruitment (both for employees and volunteers), promoting a more acceptable 'work-life balance' for the team after an extended period of increased demands; and embedding robust quality assurance and documentation are all key areas of focus for the coming year. All of which will aid our journey to re-establish a Good rating with CQC.

These continue to be exciting times for Camphill Devon, striking a balance between modernising our offer within the market and regulatory framework, and maintaining all that is special and unique about Camphill.

b. Performance

The results for the year show total incoming resources of £2,212,090 and this consists primarily of income from fees. The costs of running the Community amounted to £1,780,665. Overall, the net incoming resources for the year amounted to £431,425, primarily representing a modest operating surplus which will be re-invested in future developments. At 31 January 2022, the Charity had unrestricted, free reserves of £893,462.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The Trustees in particular considered the risks to the company from the current cost of living crisis. As described in the Review of activities the company has successfully increased its fee income and continues to have a strong financial position. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

b. Reserves policy

At the 31 January 2022 the Charity's unrestricted funds are primarily represented by its fixed assets being the premises, fixtures, fittings, equipment and motor vehicles which it requires in order to operate. It is therefore the Charity's aim to increase its free reserves. Included within designated reserves are £1,546,107 relating to the net book value of land and buildings and other fixed assets.

The unrestricted, free reserves of the Charity were £893,462. The Board of Trustees controls all expenses, and all surplus income each year will be held in a reserve fund which should also cater for any risks that are unforeseen. The Charity aims to hold free reserves of approximately three months of operating costs for unforeseen circumstances, which would be approximately £500,000. In light of the exceptional inflationary pressures in the economy at present the Trustees have concluded it would be prudent to retain the current level. Once inflationary pressures abate this will be reassessed.

Structure, governance and management

a. Constitution

The company was incorporated on 5 July 1979. The company is registered as limited by guarantee, having no share capital and eight members. In the event of the company being wound up the liability of each member is limited to £1.

The company is governed by its Memorandum and Articles of Association dated 5 July 1979, and amended 16 March 2007 and is a registered charity number 278173

The principal object of the company is to provide accommodation and support for people with learning disabilities in a community environment having regard to the principles of the late Dr Rudolf Steiner.

b. Methods of appointment or election of Trustees

Trustees are appointed by a vote of the Board, but their appointment must subsequently be ratified at the AGM. One third of the Board put themselves forward for re election at the AGM in rotation. All Trustees are members of the company, but membership of the company is open to anyone involved with the Community. The composition of the Board is kept under regular review.

During the year we welcomed one new Trustee, Kevin Gilbraith, and said goodbye to Neil Colquhoun and Steve Monk. Since the year end Lisa Rutter has also retired from the Board. The Trustees would like to thank all three for their contributions to Camphill Devon.

c. Organisational structure and decision-making policies

The Trustees are legally responsible for the overall management and control of Camphill Devon Community. The Board of Trustees meets four times a year. The AGM is usually held in June but due to the coronavirus crisis was deferred to September and will take place in September again this year. A separate general meeting for the whole community takes place periodically. The work of scrutinising the finances of the Charity is delegated to the Finance Committee which meets around four times a year. The Committee is usually chaired by a Trustee, and at least one other member of the Committee is usually a Trustee. The Finance Committee is responsible for setting an annual budget, which it submits to the Board of Trustees for approval. It monitors income and expenditure and the balance sheet, as well as considering for approval unforeseen items of expenditure. The Committee also considers the progress of current development plans and other new opportunities.

The day to day running of the Community is delegated to a Chief Executive, supported by a Management Group who meet regularly.

An Estates Committee, chaired by a Trustee and comprising a majority of Trustees together with the Chief Executive and the Estates Manager, provides oversight over the planning and prioritisation of developments of our physical estate

d. Policies adopted for the induction and training of Trustees

There is a Camphill Devon Trustee induction pack, including a role description and a recruitment and induction timetable has been produced. General Trustee training is available from on line providers and can be supplemented by a Camphill Devon specific seminar, devised by the more experienced Trustees and senior officers.

e. Relationships with other charitable and non-charitable organisations

Camphill Devon Community works with other organisations in the pursuit of its charitable objectives including the Association of Camphill Communities, South Devon Rural Housing Association, ARC, Vocal and ACEVO. Camphill Devon Community also works with Devon County Council and other local authorities, who sponsor individual residents, the Department of Work and Pensions, the Care Quality Commission, the Charity Commission, Teignbridge District Council and South Hams District Council.

f. Risk Management

The Board of Trustees is responsible for the management of the risks faced by the Charity. Detailed management of risk is delegated to the Chief Executive, supported by a Management Group. A report is provided to the Trustees, and the Trustees consider the risks to the Charity covering Financial Risk, Decision Making, Health and Safety, Safeguarding Adults, Charitable Status, and other issues which could affect the well being of the Charity and its beneficiaries.

The key controls by the Charity include:

- formal agendas and minutes for all committee and Board activity
- detailed terms of reference for all committees and groups
- annual reviews and compilation of Support Plans for all people supported
- regular supervision of all employed and non employed staff
- quarterly strategic planning, budgeting and management accounting
- organisational structure and lines of reporting
- formal detailed policies and procedures
- clear structure of authorisation and job roles
- vetting procedures as required by law for the protection of vulnerable people

- regular monitoring visits made by Trustees

Plans for future periods

The Charity has identified the following areas as the key aspects of future plans to be pursued during the next financial year:

- Responding to the Care Quality Commission report so that all areas requiring improvement are addressed
- Developing our plans for a “transition” service between Registered Care and Supported Living
- Continuing to progress the enhancement of our physical infrastructure for the benefit of those we support
- Maintaining the financial stability of the charity in the context of the current inflationary macroeconomic pressures
- Achieving improved recruitment of both staff and volunteers

Information on fundraising practices

Three years ago the charity conducted a fundraising campaign and raised over £200,000 for a disability access and dementia friendly extension to Merlin House. No such activity took place in this period. Our main fundraising events are fairs at Hapstead, and along with voluntary donations the money raised helps us to offer social, cultural and other support that is not paid for by Local Authority funding.

The charity is aware of the fundraising standards as published by the Fundraising Regulator and is committed to the highest standards of fundraising practice and to being transparent and accountable in our fundraising. There were no complaints received about this fundraising. As in previous years there was no direct mailing, street or other face to face contacts and so there were no concerns about important issues including protecting vulnerable people, unreasonable intrusion or persistence, or placing undue pressure on people, which are responsibilities that the charity takes seriously.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also the directors of the company 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 the Trustees to prepare financial statements for each financial. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, Bishop Fleming LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:

.....
J C F Hitchins

Date:

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CAMPHILL DEVON COMMUNITY LIMITED

Opinion

have audited the financial statements of Camphill Devon Community Limited (the 'charitable company') for the year ended 31 January 2022 which comprise the Statement of Financial Activities (incorporating income and expenditure account), the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 January 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2006.

Basis for opinion

conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In assessing the risk of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the sector, control environment and the Charity's performance;
- results of our enquiries of management and the Trustees, about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the Charity's documentation of their policies and procedures relating to: identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance; detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud. As a result of these procedures, we considered the opportunities and incentives that may exist within the Charity for fraud, which included incorrect recognition of income, management override of controls using manual journal entries, and identified the greatest potential for fraud as incorrect recognition of revenue and management override using manual journal entries;

We identified and obtained an understanding of the laws and regulations that are of significance to the Charity by discussions with Trustees and by updating our understanding of the sector in which the Charity operated in. Laws and regulations that are of direct significance to the Charity and of which non compliance could result in material misstatement are the Charities Act, Companies Act, Charities SORP, FRS 102, Charities legislation and UK tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the Charity's ability to operate or to avoid a material penalty. These include compliance with CQC, data protection regulations, occupational health and safety regulations, building legislation and employment legislation.

Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- reviewing the financial statement disclosures and testing to supporting documentation to assess the recognition of revenue;
- enquiring of Trustees and management concerning actual and potential litigation and claims;
- performing procedures to confirm material compliance with the requirements of the above regulations;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reviewing the charities compliance and correspondence with CQC;
- reading minutes of Trustee meetings; and

- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; and assessing whether the judgements made in making accounting estimates are indicative of a potential bias.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from an error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with chapter 3 of part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Bishop Fleming LLP
Chartered Accountants
Statutory Auditors
2nd Floor Stratus House
Emperor Way
Exeter Business Park
Exeter
EX1 3QS

Date:

Bishop Fleming LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

CAMPHILL DEVON COMMUNITY LIMITED
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 JANUARY 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	4	**14,198**	**1,625**	**15,823**	22,778
Charitable activities	5	**2,064,932**	**-**	**2,064,932**	1,748,586
Investments	6	**16,086**	**-**	**16,086**	7,809
Other income	7	**18,154**	**97,095**	**115,249**	123,223
Total income		**2,113,370**	**98,720**	**2,212,090**	1,902,396
Expenditure on:					
Raising funds		**827**	**-**	**827**	1,716
Charitable activities	8	**1,654,009**	**125,829**	**1,779,838**	1,750,373
Total expenditure		**1,654,836**	**125,829**	**1,780,665**	1,752,089
Net movement in funds		**458,534**	**(27,109)**	**431,425**	150,307
Reconciliation of funds:					
Total funds brought forward		**2,742,607**	**67,615**	**2,810,222**	2,659,915
Net movement in funds		**458,534**	**(27,109)**	**431,425**	150,307
Total funds carried forward		**3,201,141**	**40,506**	**3,241,647**	2,810,222

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 17 to 31 form part of these financial statements.

CAMPHILL DEVON COMMUNITY LIMITED
(A COMPANY LIMITED BY GUARANTEE)
REGISTERED NUMBER:01435068

BALANCE SHEET
AS AT 31 JANUARY 2022

	Note		2022 £		2021 £
Fixed assets					
Tangible assets	12		**1,546,107**		1,627,618
			1,546,107		1,627,618
Current assets					
Stocks	13	**12,778**		9,438	
Debtors	14	**78,564**		69,962	
Cash at bank and in hand		**1,744,369**		1,227,037	
		1,835,711		1,306,437	
Creditors: amounts falling due within one year	15	**(140,171)**		(109,939)	
Net current assets			**1,695,540**		1,196,498
Total assets less current liabilities			**3,241,647**		2,824,116
Creditors: amounts falling due after more than one year	16		**-**		(13,894)
Total net assets			**3,241,647**		2,810,222
Charity funds					
Restricted funds	18		**40,506**		67,615
Unrestricted funds	18		**3,201,141**		2,742,607
Total funds			**3,241,647**		2,810,222

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on _____ and signed on their behalf by:

J C F Hitchins

The notes on pages 17 to 31 form part of these financial statements.

CAMPHILL DEVON COMMUNITY LIMITED
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 JANUARY 2022

	2022 £	2021 £
Cash flows from operating activities		
Net cash provided by operating activities	**552,283**	311,785
Cash flows from investing activities		
Interest received	**3,012**	3,387
Proceeds from the sale of tangible fixed assets	**-**	1,800
Purchase of tangible fixed assets	**(23,380)**	(33,714)
Net cash used in investing activities	**(20,368)**	**(28,527)**
Cash flows from financing activities		
Repayments of borrowing	**(14,583)**	(14,714)
Net cash used in financing activities	**(14,583)**	**(14,714)**
Change in cash and cash equivalents in the year	**517,332**	**268,544**
Cash and cash equivalents at the beginning of the year	**1,227,037**	958,493
Cash and cash equivalents at the end of the year	**1,744,369**	1,227,037

The notes on pages 17 to 31 form part of these financial statements

1. GENERAL INFORMATION

Camphill Devon Community is a company limited by guarantee and is constituted under a Memorandum of Association dated 5 July 1979. The company is also a registered charity. The principal office is Camphill Devon Community Limited, Hapstead Village, Buckfastleigh, TQ11 0JN.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

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

Camphill Devon Community Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 INCOME

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

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the company, can be reliably measured.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income, such as rental income, is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.3 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

2. ACCOUNTING POLICIES (continued)

2.3 EXPENDITURE (CONTINUED)

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 GOVERNMENT GRANTS

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

2.5 INTEREST RECEIVABLE

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold Property	- 50 years
Freehold land	- Not depreciated
Motor vehicles	- 5 years
Fixtures and fittings	- 5 years
Solar panels	- 10 years

2.7 STOCKS AND WORK IN PROGRESS

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.8 DEBTORS

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

2.9 CASH AT BANK AND IN HAND

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

2. ACCOUNTING POLICIES (continued)

2.10 LIABILITIES

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.11 FINANCIAL INSTRUMENTS

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 FINANCE LEASES AND HIRE PURCHASE

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in creditors, net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the Statement of Financial Activities so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

2.13 PENSIONS

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

2.14 FUND ACCOUNTING

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

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGMENT

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. There are no signficant accounting estimates that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities for future years.

4. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2022 £	**Restricted funds 2022 £**	**Total funds 2022 £**	Total funds 2021 £
Donations	14,029	1,625	**15,654**	15,947
Legacies	-	-	**-**	6,483
Other income	169	-	**169**	348
	14,198	1,625	**15,823**	22,778

5. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2022 £	**Total funds 2022 £**	Total funds 2021 £
Fees received	2,060,509	**2,060,509**	1,740,846
Workshop sales	4,423	**4,423**	7,740
TOTAL 2022	2,064,932	**2,064,932**	1,748,586

6. INVESTMENT INCOME

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Farm rent	13,074	**13,074**	3,053
Bank interest	3,012	**3,012**	4,756
	16,086	**16,086**	7,809

7. OTHER INCOMING RESOURCES

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Profit on sale of fixed assets	3,500	-	**3,500**	1,800
Solar energy income	14,654	-	**14,654**	15,281
Covid-19 Grant Funding	-	97,095	**97,095**	106,142
	18,154	97,095	**115,249**	123,223

8. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2022 £	Total funds 2022 £	Total funds 2021 £
Charitable activities	1,779,838	**1,779,838**	1,750,373

8. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

ANALYSIS OF DIRECT COSTS

	Activities 2022 £	Total funds 2022 £	Total funds 2021 £
Staff costs	1,160,108	**1,160,108**	1,128,525
Depreciation	104,891	**104,891**	119,594
Support of residents	146,154	**146,154**	165,975
Medical expenses	696	**696**	1,068
Cost of farm and workshop activities	10,169	**10,169**	8,326
Staff training	3,344	**3,344**	2,804
Subscriptions	8,500	**8,500**	12,165
Premises	138,028	**138,028**	181,540
Motor and travel expenses	21,064	**21,064**	26,855
Sundry expenses	10,530	**10,530**	10,151
Printing, postage, telephone and office expenses	27,245	**27,245**	31,255
Accountancy	9,900	**9,900**	9,080
Professional fees	8,856	**8,856**	8,532
Bank charges	3,460	**3,460**	3,090
Additional COVID expenditure	125,356	**125,356**	38,996
Siemens lease interest	1,459	**1,459**	2,267
Governance costs	78	**78**	150
	1,779,838	**1,779,838**	1,750,373

9. AUDITORS' REMUNERATION

	2022 £	2021 £
Fees payable to the company's auditor for the audit of the company's annual accounts	**6,650**	5,500
Fees payable to the company's auditor in respect of:		
All non-audit services not included above	**3,300**	2,750

10. STAFF COSTS

	2022 £	2021 £
Wages and salaries	**1,041,526**	1,022,272
Social security costs	**88,733**	74,758
Contribution to defined contribution pension schemes	**29,849**	31,495
	1,160,108	1,128,525

The average number of persons employed by the company during the year was as follows:

	2022 No.	2021 No.
Care and support staff	**30**	34
Farm and maintenance staff	**4**	3
Administrative staff	**8**	7
	42	44

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2022 No.	2021 No.
In the band £70,001 - £80,000	**1**	-

11. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 January 2022, no Trustee expenses have been incurred (2021 - £NIL).

12. TANGIBLE FIXED ASSETS

	Freehold property £	Motor vehicles £	Fixtures and fittings £	Total £
COST OR VALUATION				
At 1 February 2021	**2,477,694**	**134,324**	**836,298**	**3,448,316**
Additions	**-**	**-**	**23,380**	**23,380**
At 31 January 2022	**2,477,694**	**134,324**	**859,678**	**3,471,696**
DEPRECIATION				
At 1 February 2021	**988,139**	**99,366**	**733,193**	**1,820,698**
Charge for the year	**48,079**	**21,074**	**35,738**	**104,891**
At 31 January 2022	**1,036,218**	**120,440**	**768,931**	**1,925,589**
NET BOOK VALUE				
At 31 January 2022	**1,441,476**	**13,884**	**90,747**	**1,546,107**
At 31 January 2021	1,489,555	34,958	103,105	1,627,618

13. STOCKS

	2022 £	2021 £
Farm	**575**	797
Workshop	**3,750**	2,915
Heating oil	**8,453**	5,726
	12,778	9,438

14. DEBTORS

	2022 £	2021 £
DUE WITHIN ONE YEAR		
Trade debtors	**70,189**	59,222
Other debtors	**2,966**	3,565
Prepayments and accrued income	**5,409**	7,175
	78,564	69,962

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	**50,318**	36,520
Other taxation and social security	**17,330**	18,757
Obligations under finance lease and hire purchase contracts	**14,896**	15,585
Accruals and deferred income	**57,627**	39,077
	140,171	109,939

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022 £	2021 £
Net obligations under finance lease and hire purchase contracts	**-**	13,894

Finance lease and hire purchase liabilities are secured against the assets to which they relate.

17. FINANCIAL INSTRUMENTS

	2022 £	2021 £
FINANCIAL ASSETS		
Financial assets measured at fair value through income and expenditure	**1,744,369**	1,227,037

Financial assets measured at fair value through income and expenditure comprise of cash and cash equivalents.

18. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 February 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 January 2022 £
UNRESTRICTED FUNDS					
DESIGNATED FUNDS					
Land and buildings	1,489,555	-	(48,079)	-	1,441,476
Maintenance programme	7,757	-	(7,676)	-	81
Vehicle fund	34,958	-	(21,074)	-	13,884
Hapstead development	738,420	-	(6,929)	-	731,491
Merryfield development	15,000	-	-	15,000	30,000
Furniture replacement	38,181	-	-	(38,181)	-
Fixture and fittings fund	-	-	-	90,747	90,747
	2,323,871	-	(83,758)	67,566	2,307,679
GENERAL FUNDS					
General funds	418,736	2,113,370	(1,571,078)	(67,566)	893,462
TOTAL UNRESTRICTED FUNDS	2,742,607	2,113,370	(1,654,836)	-	3,201,141
RESTRICTED FUNDS					
Ralph Brereton fund	921	-	-	-	921
Workshop	84	1,623	(473)	-	1,234
Resident social activities	213	-	-	-	213
Weavery	18	-	-	-	18
Covid support funding	66,379	97,097	(125,356)	-	38,120
	67,615	98,720	(125,829)	-	40,506
TOTAL OF FUNDS	2,810,222	2,212,090	(1,780,665)	-	3,241,647

18. STATEMENT OF FUNDS (CONTINUED)

The land and buildings fund represents the net book value of freehold land and buildings, which are not available for distribution by the Charity.
The maintenance programme fund is to support a programme of property maintenance at Hapstead.

The vehicle fund represents the net book value of motor vehicles, which are not available for distribution by the Charity.

The fixture and fittings fund represents the net book value of fixture and fittings, which are not available for distribution by the Charity.

The development of Hapstead site fund represents the development of Hapstead including meeting the changing needs of residents. Due to current labour and material shortages within the economy, we have not been able to make as much progress as we hoped with the programme of works.

The Merryfield development funds is to maintain Merryfield farm house.

The furniture replacement fund is to support a programme of furniture replacement at Hapstead.

The workshop equipment fund represents donations received towards the development of the workshop.

The Ralph Brereton fund represents a legacy received to be used for the benefit of residents.

The resident social activities fund represents income received towards specific expenditure on activities for the benefit of the residents.

The COVID support funding represents funds given to the Charity from the local authority to be used on supporting the home through the COVID pandemic.

18. STATEMENT OF FUNDS (CONTINUED)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 February 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 January 2021 £
UNRESTRICTED FUNDS					
DESIGNATED FUNDS					
Land and buildings	1,530,934	-	(48,013)	6,634	1,489,555
Maintenance programme	7,757	-	-	-	7,757
Vehicle fund	50,260	-	(23,302)	8,000	34,958
Hapstead development	514,337	-	-	224,083	738,420
Merryfield development	15,000	-	-	-	15,000
Furniture replacement	38,181	-	-	-	38,181
	2,156,469	-	(71,315)	238,717	2,323,871
GENERAL FUNDS					
General funds	500,000	1,794,879	(1,637,426)	(238,717)	418,736
TOTAL UNRESTRICTED FUNDS	2,656,469	1,794,879	(1,708,741)	-	2,742,607
RESTRICTED FUNDS					
Ralph Brereton fund	1,245	-	(324)	-	921
Workshop	1,881	-	(1,797)	-	84
Resident social activities	253	-	(40)	-	213
Weavery	67	-	(49)	-	18
Covid support funding	-	107,517	(41,138)	-	66,379
	3,446	107,517	(43,348)	-	67,615
TOTAL OF FUNDS	2,659,915	1,902,396	(1,752,089)	-	2,810,222

19. SUMMARY OF FUNDS

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 February 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 January 2022 £
Designated funds	**2,323,871**	**-**	**(83,758)**	**67,566**	**2,307,679**
General funds	**418,736**	**2,113,370**	**(1,571,078)**	**(67,566)**	**893,462**
Restricted funds	**67,615**	**98,720**	**(125,829)**	**-**	**40,506**
	2,810,222	**2,212,090**	**(1,780,665)**	**-**	**3,241,647**

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 February 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 January 2021 £
Designated funds	2,156,469	-	(71,315)	238,717	2,323,871
General funds	500,000	1,794,879	(1,637,426)	(238,717)	418,736
Restricted funds	3,446	107,517	(43,348)	-	67,615
	2,659,915	1,902,396	(1,752,089)	-	2,810,222

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	1,546,107	-	**1,546,107**
Current assets	1,795,205	40,506	**1,835,711**
Creditors due within one year	(140,171)	-	**(140,171)**
TOTAL	3,201,141	40,506	**3,241,647**

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS (CONTINUED)

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	1,627,618	-	1,627,618
Current assets	1,238,822	67,615	1,306,437
Creditors due within one year	(109,939)	-	(109,939)
Creditors due in more than one year	(13,894)	-	(13,894)
TOTAL	2,742,607	67,615	2,810,222

21. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net income for the year (as per Statement of Financial Activities)	**431,425**	150,307
ADJUSTMENTS FOR:		
Depreciation charges	**104,891**	123,886
Gains on investments	**(3,012)**	(3,387)
Loss/(profit) on the sale of fixed assets	**-**	(1,800)
(Increase)/decrease in stocks	**(3,340)**	885
(Increase)/decrease in debtors	**(8,602)**	26,322
Increase in creditors	**30,920**	15,572
NET CASH PROVIDED BY OPERATING ACTIVITIES	**552,282**	311,785

22. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2022 £	2021 £
Cash in hand	**1,744,369**	1,227,037
TOTAL CASH AND CASH EQUIVALENTS	**1,744,369**	1,227,037

23. ANALYSIS OF CHANGES IN NET DEBT

	At 1 February 2021	Cash flows	At 31 January 2022
	£	£	£
Cash at bank and in hand	**1,227,037**	**517,332**	**1,744,369**
Finance leases	**(29,479)**	**14,583**	**(14,896)**
	1,197,558	**531,915**	**1,729,473**

24. PENSION COMMITMENTS

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £29,850 (2021: £31,495). Contributions totalling £2,769 (2021: £2,878) were payable to the fund at the balance sheet date and are included in creditors.

25. OPERATING LEASE COMMITMENTS

At 31 January 2022 the company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022	2021
	£	£
Not later than 1 year	**-**	261

26. SHARE CAPITAL, MEMBERS' LIABILITY AND CONTROL

The company is limited by guarantee. It is under the control of its members, whose maximum liability in the event of the company being wound up is £1.

27. RELATED PARTY TRANSACTIONS

During the year, £215,000 was deposited with Aldermore Bank plc. A trustee is a director of the bank.

During the year, the key management personnel received a total remuneration of £106,500 (2021: £64,595).

Registered number: 01435068
Charity number: 278173

CAMPHILL DEVON COMMUNITY LIMITED

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2021

Bishop Fleming

CAMPHILL DEVON COMMUNITY LIMITED
(A COMPANY LIMITED BY GUARANTEE)

CONTENTS

	Page
Reference and Administrative Details of the Company, its Trustees and Advisers	1
Trustees' Report	2 - 9
Independent Auditors' Report on the Financial Statements	10 - 13
Statement of Financial Activities	14
Balance Sheet	15
Statement of Cash Flows	16
Notes to the Financial Statements	17 - 31

CAMPHILL DEVON COMMUNITY LIMITED
(A COMPANY LIMITED BY GUARANTEE)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 JANUARY 2021

Trustees	J C F Hitchins S E Gill (appointed 3 February 2020) D M Kemp-Gee N Colquhoun (appointed 3 February 2020, resigned 11 June 2021) F H R McPhail J S Monk L Rutter D L White N A De Pulford (appointed 25 January 2020)
Company registered number	01435068
Charity registered number	278173
Registered office	Hapstead Village Buckfastleigh TQ11 0JN
Company secretary	J Wallis-Eade
Chief executive officer	S Whittingham
Independent auditors	Bishop Fleming LLP Chartered Accountants 2nd Floor Stratus House Emperor Way Exeter Business Park Exeter EX1 3QS
Bankers	National Westminster Bank Plc South Devon Business Centre Riviera House, PO Box 69 Nicholson Road Torquay Devon TQ2 7YL
Solicitors	WBW Church House Queen Street Newton Abbot Devon TQ12 2QP

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 JANUARY 2021

The Trustees present their annual report together with the audited financial statements of the company for the 1 February 2020 to 31 January 2021. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

Charitable objects:
The Charity's core Objects, as set out in its Memorandum of Association, are the establishment of a Community for adults with learning disabilities with the benefits of a fulfilling life and providing occupation and skills such as in agricultural, horticultural and craft based activities. These Objects are in accordance with the principles of the late Dr Rudolf Steiner. The Board of Trustees adopted a revised Memorandum of Association in March 2007 and the Charity's Objects were broadened in agreement with the Charity Commission for all Camphill communities.

Aims:
Within these Objects, the Charity's aims are to provide an environment where every member of the Community is given the care and support to fulfil his or her potential, to encourage the values of being part of an intentional community while enabling each individual to develop their own social and occupational lifestyle. The Charity values and promotes social inclusion by assisting people to be fully engaged in the local community.

The objectives for the year were discussed by the Trustees and established as:

- to maintain the level of quality of care and support as measured by the Care Quality Commission, for both registered residential care and supported living
- to maintain the level of financial soundness under challenging conditions in the care sector nationally
- to continue to improve the registered care facilities at Hapstead in support of people's changing needs, using the charity's reserves as supplemented by the Mrs Lesley Milne legacy
- to develop the business case for further development at Merlin to ensure the whole building is best suited for older people and those with high support needs

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

The Charity continues to plan ahead to ensure that the changing needs of residents can be met in the future in terms of the accommodation and support provided, and the day service activities offered. Support Plans for each resident, prepared on a continuous basis and reviewed at least annually, provide effective monitoring of needs and the Charity continues to work with local authorities to ensure that fees are commensurate with individual needs and the physical environment continues to meet these needs.

Effective management of the budget and close monitoring by the Finance and Estates Committees ensure that needs are being met within available funds.

Objectives and activities (CONTINUED)

c. Statement of public benefits

(based upon Principles 1 & 2 of the Charity Commission Guidance)

1. The aim of Camphill Devon Community (referred to as 'The Community') is to provide an environment where every member of the Community is given the care and support to fulfil his or her potential, to encourage the values of being part of a community while enabling each individual to develop their own social and occupational lifestyle whether they live within the residential homes or their own tenancies. The benefits deriving from the aim is to provide adults with learning disabilities with:

- a safe and supportive environment in which to live and receive support according to need
- opportunities to take part in activities which provide meaningful daily occupation, training and the acquisition of skills which lead to an increase in self esteem and independence
- the support of a community ethos where people are valued as individuals
- opportunities to take part in local activities such as education, leisure and work

2. In our view, there are no elements of the aims of Camphill Devon Community which might be responsible for detriment or harm to individuals or organisations either within or outside the Community. To the best of our knowledge, there are no views held by individuals or organisations outside the Community that the Community's aims could or do cause detriment or harm.

3. The aims of Camphill Devon Community are intended to benefit adults with learning disabilities who require care and support in a Registered Care Home or in Independent Living Accommodation, or who may wish to access Day Care Activities within the Community.

4. The restrictions as to who may have the opportunities to benefit from the aims of Camphill Devon Community are defined below;

5. There is no geographical area that defines which individuals or organisations can benefit from the aims of the Community.

6. The restriction of the aims of Camphill Devon Community based on charitable need limit the beneficiaries to adults with learning disabilities who have been assessed by their local authorities or by independent social workers as being in need of support and care provided by a Registered Residential Care Home or by Independent Supported Living or by a Day Care provider.

7. The physical environment at Hapstead can be modified to suit the needs of individuals, recognising that the site is steep and in a rural location.

8. There are no membership based restrictions to the Community. Membership of the Community is automatically conferred on all residents of the Community.

9. The Trustees do not operate any particular criteria to decide who can benefit from the aims of the organisation other than those articulated here.

10. The Community requires that all adults with learning disabilities who benefit from the aims of the Community should have adequate funding (either from their local authority or from other sources) to meet the fees for their Care and Support. The Community operates no financial restrictions on the beneficiaries of their aims, and works in partnership with local authorities in order to meet people's individual needs.

Achievements and performance

a. Review of activities

Covid-19 implications

The year in review has been dominated by Covid-19, the impact of which has of course been significant on the operations of Camphill Devon. With national 'lock-down' commencing in March 2020, and the final lifting of general restrictions in July 2021, this prolonged and unprecedented period has presented challenges across the social care sector. As a registered provider of a residential care home and supported living services for people with learning disabilities we have experienced a raft of impacts, albeit not at an extreme level. Positive cases have been minimal and thankfully had little effect on day to day operations. All positive cases were among staff with none of our residents affected. All staff affected made a full recovery.

Whilst initially difficult, sourcing PPE was resolved, and generally at no net cost to the charity. Regular PCR testing for staff and the people we support required some logistical management, but now continues on a weekly and monthly basis respectively. This was soon followed by the introduction of twice weekly LFD testing required for our entire workforce. The administration of this has been significant, due not only to sourcing PPE and test kits, coordinating the testing process, but also the daily reporting and uploading of testing activity, along with completion of the NHS capacity tracker.

At its most demanding we employed a part time Covid Administrator, and have now secured a full-time permanent position to aid with this additional and on-going workload.

Thankfully the allocation of the Infection Control Fund Grant has assisted with additional costs incurred, including the purchase of temporary isolation accommodation for our residential volunteers. A large percentage of grant funds have been allocated with the exception of the first tranche of approx. £20k where we did not incur costs that met the precise criteria. These funds have not been re-claimed as yet, and therefore are still reflected within our accounts as a creditor.

Fees

A significant project is underway in an attempt to establish more appropriate fees for many of the people we support. We have reviewed our standard fee and it is evident that this has been too low for many years and not effectively met our operational costs. The large majority of funding agencies are therefore paying less than our true placement costs, resulting in a position that is no longer sustainable.

The project is in its early stages, although communication is now underway with numerous local authorities, although not necessarily being well received. However, two cases have been resolved, with both agreeing to our new standard fee.

The project presents some risks, insofar as funders may opt to review the placement, and potentially commission cheaper providers. We will not ask any resident to leave however. Each case is therefore being negotiated on a case by case basis, reflecting individualised strategies available to us.

Admissions / Leavers

We secured one admission in May 2021, and thankfully no leavers during the last financial year.

Several referrals are being considered currently, although the trend is for people with more challenging behaviours, many of which are not currently suitable for our provision. Whilst there is certain flexibility we are not yet fully resourced to accept more demanding placements, and the need for additional staffing will certainly present challenges.

Recruitment

This has become increasingly difficult in recent months, which seems to be the position across the sector. The period of 'lockdown'/restrictions is suggested to have fuelled the deficit of applicants due to changes in people's priorities, in addition to increased staffing demands.

Staff hourly rates

To support recruitment, and recognise the increased responsibility for Supported Living staff, we have increased the hourly rates. It is perhaps too early to know if this will have the desired impact on applications.

Achievements and performance (CONTINUED)

Volunteers

Volunteers (Co-Workers) continue to be an essential staffing resource at Camphill and an important element of our culture. We are dependent upon a full complement to deliver the richness of provision to the people we support.

During lockdown, numbers fluctuated greater than usual due to international mobility restrictions. We are therefore beginning to explore ways of increasing staffing levels to reduce our dependency on Volunteers, while maintaining the important role they play in the culture at Camphill Devon.

Developments

Having confirmed our business objectives for the next 3 years we are in the process of detailing our priorities, strategies and actions that will deliver to these.

Priorities

Our priorities are to ensure that:

1. We secure long term financial viability
2. There is a demand for what we offer
3. We meet commissioning agendas
4. We meet regulatory requirements
5. We are sustainable for the future

Values and Vision

A consultation exercise was completed at the beginning of the year (2021), and the following definition of our Vision, Values and Culture is confirmed:

CDC's Vision

"A world where everyone is valued and supported to life their life their way."

CDC's Values

- To promote a community ethos where everyone has a part to play, and has opportunities to make choices and take responsibility
- To involve people is at the heart of everything we do
- To understand, value and meet people's needs
- To treat people with kindness, compassion and dignity
- To promote, respect and celebrate people's diversity and individuality
- To learn from people, to help us all adapt and continually improve and grow

CDC's Culture

"An inclusive, supportive and rural environment where people have real freedom, are enabled to perform to the best of their strengths, and have the opportunities to learn and grow."

Camphill Devon has no aggressive plans to increase provision, as our site, and model, do not lend themselves to increasing numbers within our residential care offer. We have identified an opportunity to increase our available beds to 38 and have therefore increased our void number by 1, leaving 2 current voids. We are hoping to fill one void this calendar year, and another in 9-12 months.

In addition, having recently released some accommodation on site we are exploring the introduction of a Transition service, creating opportunities for up to 3 additional people to develop their life skills over a 1-3 year period. We intend to have this operational by the start of our next financial year (February 2022). This will build on the successful experience we had of individuals transferring from residential care to supported living when we opened our Supported Living service.

Our Supported Living service presents potential for growth by increasing commissioned 'hours', although, as we are not landlords with available property, opportunities are currently limited. We are however exploring how we can work with other agencies in this regard. Recruitment to the team is presently challenging, which will also have an impact on our ability to grow.

Achievements and performance (CONTINUED)

The change of CEO has provided an opportunity to review our model, our funding and our positioning within the social care market. This review has influenced our priorities and business strategies going forward.

To progress this, we are going through a period of change, which understandably having had some years of stability and familiarity, some of our team have found the new style and pace, and the process of 'change' difficult to accept. This, whilst under the grip of Covid-19 has of course presented some challenges. A consultation exercise with the Managers is now complete. Each 'House Manager' is now responsible for two services, reflected by a change of job title to 'Residential Services Manager'. The consultation resulted in one redundancy.

Having reaped the efficiencies, the second phase of this strategy was the introduction of a Senior Support Worker position within each of the six houses. This is a new structure and provides greater recruitment and retention opportunities.

We have exciting, but nevertheless demanding times ahead, and will continue to review our model and resources to respond to this. Camphill Devon continues to be a robust provider of care and support, supported by the necessary reserves, and potential increase in income to support our work.

b. Performance

The results for the year show total incoming resources of £1,902,396 and this consists primarily of income from fees. The costs of running the Community amounted to £1,752,089. Overall, the net incoming resources for the year amounted to £150,307 primarily representing donations and legacies received which will be used for future developments. At 31 January 2021, the Charity had unrestricted, free reserves of £418,736.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The Trustees in particular considered the risks to the company from the current coronavirus crisis. As described in the Review of activities the company has successfully adapted to the restrictions imposed by the crisis and continues to have a strong financial position. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

b. Reserves policy

At the 31 January 2020 the Charity's unrestricted funds are almost entirely represented by its fixed assets being the premises, fixtures, fittings, equipment and motor vehicles which it requires in order to operate. It is therefore the Charity's aim to increase its free reserves. Included within designated reserves are £1,717,7904 relating to the net book value of land and buildings and other fixed assets.

Also included within designated reserves is a sum of £738,420 which has been set aside for the development of the Charity's site infrastructure. This includes an upgrade to our water system and a programme of other enhancements. During the year ended 31 January 2021 the planning of the programme was advanced but the onset of the COVID pandemic postponed the start of any works to the next financial year. The programme will take a number of years to complete.

The unrestricted, free reserves of the Charity were £418,736. The Board of Trustees controls all expenses, and all surplus income each year will be held in a reserve fund which should also cater for any risks that are unforeseen. The Charity aims to hold free reserves of approximately three months of operating costs for unforeseen circumstances, which would be approximately £420,000.

Structure, governance and management

a. Constitution

The company was incorporated on 5 July 1979. The company is registered as limited by guarantee, having no share capital and eight members. In the event of the company being wound up the liability of each member is limited to £1.

The company is governed by its Memorandum and Articles of Association dated 5 July 1979, and amended 16 March 2007 and is a registered charity number 278173

The principal object of the company is to provide accommodation and support for people with learning disabilities in a community environment having regard to the principles of the late Dr Rudolf Steiner.

b. Methods of appointment or election of Trustees

Trustees are appointed by a vote of the Board, but their appointment must subsequently be ratified at the AGM. One third of the Board put themselves forward for re election at the AGM in rotation. All Trustees are members of the company, but membership of the company is open to anyone involved with the Community.

c. Organisational structure and decision-making policies

The Trustees are legally responsible for the overall management and control of Camphill Devon Community. The Board of Trustees meets four times a year. The AGM is usually held in June but due to the coronavirus crisis will be deferred to September this year. A separate general meeting for the whole community takes place periodically. The work of scrutinising the finances of the Charity is delegated to the Finance Committee which meets around six times a year. The Committee is usually chaired by a Trustee, and at least one other member of the Committee is usually a Trustee. The Finance Committee is responsible for setting an annual budget, which it submits to the Board of Trustees for approval. It monitors income and expenditure and the balance sheet, as well as considering for approval unforeseen items of expenditure. The Committee also considers the progress of current development plans and other new opportunities.

The day to day running of the Community is delegated to a Chief Executive, supported by a Management Group who meet regularly.

d. Policies adopted for the induction and training of Trustees

There is a Camphill Devon Trustee induction pack, including a role description and a recruitment and induction timetable has been produced. General Trustee training is from time to time sought through local training providers. In the previous year no local Trustee training was available and instead a successful seminar was devised by Trustees and senior officers and was successfully implemented. This can be made available in the future as necessary. Computer based training is also available.

e. Relationships with other charitable and non-charitable organisations

Camphill Devon Community works with other organisations in the pursuit of its charitable objectives including the Association of Camphill Communities, South Devon Rural Housing Association, ARC, Vocal, ACEVO and Sailability. Camphill Devon Community also works with Devon County Council and other local authorities, who sponsor individual residents, the Department of Work and Pensions, the Care Quality Commission, the Charity Commission, Teignbridge District Council and South Hams District Council.

Structure, governance and management (CONTINUED)

f. Risk Management

The Board of Trustees is responsible for the management of the risks faced by the Charity. Detailed management of risk is delegated to the Chief Executive, supported by a Management Group. A report is provided to the Trustees, and the Trustees consider the financial risks to the Charity covering Financial Risk, Decision Making, Health and Safety, Safeguarding Adults, Charitable Status, and other issues which could affect the well being of the Charity and its beneficiaries.

The key controls by the Charity include:

- formal agendas and minutes for all committee and Board activity
- detailed terms of reference for all committees and groups
- annual reviews and compilation of Support Plans for all people supported
- regular supervision of all employed and non employed staff
- quarterly strategic planning, budgeting and management accounting
- organisational structure and lines of reporting
- formal detailed policies and procedures
- clear structure of authorisation and job roles
- vetting procedures as required by law for the protection of vulnerable people
- regular monitoring visits made by Trustees

Plans for future periods

The Charity has identified the following areas as the key aspects of future plans to be pursued during the next financial year:

- Maintaining the financial stability of the Charity in the light of increasing pressure on Local Authority funding
- Maintaining and developing the Hapstead site to meet the continued and changing needs of residents: our first priority being a review of our water infrastructure and sewerage system at Hapstead. Other plans for the site will be adjusted accordingly, depending on spending required for water and sewerage. The legacy from the late Mrs Lesley Milne will be utilised to support the maintenance and development of the Hapstead site during the year.
- Planning for a return to normal activity as the coronavirus crisis eases.

Information on fundraising practices

Two years ago the charity conducted a fundraising campaign and raised over £200,000 for a disability access and dementia friendly extension to Merlin House. No such activity took place in this period. Our main fundraising events are fairs at Hapstead, and along with voluntary donations the money raised helps us to offer social, cultural and other support that is not paid for by Local Authority funding.

The charity is aware of the fundraising standards as published by the Fundraising Regulator and is committed to the highest standards of fundraising practice and to being transparent and accountable in our fundraising. There were no complaints received about this fundraising. As in previous years there was no direct mailing, street or other face to face contacts and so there were no concerns about important issues including protecting vulnerable people, unreasonable intrusion or persistence, or placing undue pressure on people, which are responsibilities that the charity takes seriously.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also the directors of the company 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 the Trustees to prepare financial statements for each financial . Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, Bishop Fleming LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on 24 September 2021 and signed on their behalf by:

J C F Hitchins

J Wallis-Eade

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CAMPHILL DEVON COMMUNITY LIMITED

Opinion

We have audited the financial statements of Camphill Devon Community Limited (the 'charitable company') for the year ended 31 January 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 January 2021 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In assessing the risk of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the sector, control environment and the Charity's performance;
- results of our enquiries of management and the Trustees, about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the Charity's documentation of their policies and procedures relating to: identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance; detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud. As a result of these procedures, we considered the opportunities and incentives that may exist within the Charity for fraud, which included incorrect recognition of income, management override of controls using manual journal entries, and identified the greatest potential for fraud as incorrect recognition of revenue and management override using manual journal entries;

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We identified and obtained an understanding of the laws and regulations that are of significance to the Charity by discussions with Trustees and by updating our understanding of the sector in which the Charity operated in. Laws and regulations that are of direct significance to the Charity and of which non compliance could result in material misstatement are the Charities Act, Companies Act, Charities SORP, and tax legislation. In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the Charity's ability to operate or to avoid a material penalty. These include compliance with CQC, data protection regulations, occupational health and safety regulations, building legislation and employment legislation.

Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- reviewing the financial statement disclosures and testing to supporting documentation to assess the recognition of revenue, in line with longer term contract accounting methodologies;
- enquiring of Trustees and management concerning actual and potential litigation and claims;
- performing procedures to confirm material compliance with the requirements of the above regulations;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reviewing the charities compliance and correspondence with CQC;
- reading minutes of Trustee meetings; and

- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; and assessing whether the judgements made in making accounting estimates are indicative of a potential bias.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from an error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Bishop Fleming LLP

Mark Munro FCA (Senior Statutory Auditor)
for and on behalf of
Bishop Fleming LLP
Chartered Accountants
Statutory Auditors
2nd Floor Stratus House
Emperor Way
Exeter Business Park
Exeter
EX1 3QS

Date: 6th October 2021

CAMPHILL DEVON COMMUNITY LIMITED
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 JANUARY 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	3	**21,403**	**1,375**	**22,778**	37,430
Charitable activities	4	**1,748,586**	**-**	**1,748,586**	1,661,997
Investments	5	**7,809**	**-**	**7,809**	12,093
Other income	6	**17,081**	**106,142**	**123,223**	49,069
Total income		**1,794,879**	**107,517**	**1,902,396**	1,760,589
Expenditure on:					
Raising funds	7	**1,716**	**-**	**1,716**	1,175
Charitable activities	8	**1,707,025**	**43,348**	**1,750,373**	1,670,004
Total expenditure		**1,708,741**	**43,348**	**1,752,089**	1,671,179
Net movement in funds		**86,138**	**64,169**	**150,307**	89,410
Reconciliation of funds:					
Total funds brought forward		**2,656,469**	**3,446**	**2,659,915**	2,570,505
Net movement in funds		**86,138**	**64,169**	**150,307**	89,410
Total funds carried forward		**2,742,607**	**67,615**	**2,810,222**	2,659,915

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 17 to 31 form part of these financial statements.

CAMPHILL DEVON COMMUNITY LIMITED
(A COMPANY LIMITED BY GUARANTEE)
REGISTERED NUMBER:01435068

BALANCE SHEET
AS AT 31 JANUARY 2021

	Note	2021 £		2020 £	
Fixed assets					
Tangible assets	12		**1,627,618**		1,717,790
			1,627,618		1,717,790
Current assets					
Stocks	13	**9,438**		10,323	
Debtors	14	**69,962**		96,284	
Cash at bank and in hand		**1,227,037**		958,493	
		1,306,437		1,065,100	
Creditors: amounts falling due within one year	15	**(109,939)**		(93,501)	
Net current assets			**1,196,498**		971,599
Total assets less current liabilities			**2,824,116**		2,689,389
Creditors: amounts falling due after more than one year	16		**(13,894)**		(29,474)
Total net assets			**2,810,222**		2,659,915
Charity funds					
Restricted funds	18		**67,615**		3,446
Unrestricted funds	18		**2,742,607**		2,656,469
Total funds			**2,810,222**		2,659,915

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 24 September 2021 and signed on their behalf by:

J C F Hitchins

The notes on pages 17 to 31 form part of these financial statements.

CAMPHILL DEVON COMMUNITY LIMITED
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 JANUARY 2021

	2021 £	2020 £
Cash flows from operating activities		
Net cash provided by operating activities	**311,785**	363,136
Cash flows from investing activities		
Interest received	**3,387**	6,772
Proceeds from the sale of tangible fixed assets	**1,800**	35,132
Purchase of tangible fixed assets	**(33,714)**	(76,092)
Net cash used in investing activities	**(28,527)**	**(34,188)**
Cash flows from financing activities		
Repayments of borrowing	**(14,714)**	(14,290)
Net cash used in financing activities	**(14,714)**	**(14,290)**
Change in cash and cash equivalents in the year	**268,544**	**314,658**
Cash and cash equivalents at the beginning of the year	**958,493**	643,835
Cash and cash equivalents at the end of the year	**1,227,037**	958,493

The notes on pages 17 to 31 form part of these financial statements

1. GENERAL INFORMATION

Camphill Devon Community is a company limited by guarantee and is constituted under a Memorandum of Association dated 5 July 1979. The company is also a registered charity. The principal office is Camphill Devon Community Limited, Hapstead Village, Buckfastleigh, TQ11 0JN.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

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

Camphill Devon Community Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 INCOME

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

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the company, can be reliably measured.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income, such as rental income, is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.3 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

2. ACCOUNTING POLICIES (continued)

2.3 EXPENDITURE (CONTINUED)

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 GOVERNMENT GRANTS

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

2.5 INTEREST RECEIVABLE

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold property	- 50 years
Motor vehicles	- 5 years
Fixtures and fittings	- 5 years
Solar panels	- 10 years

2.7 STOCKS AND WORK IN PROGRESS

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.8 DEBTORS

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

2.9 CASH AT BANK AND IN HAND

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

2. ACCOUNTING POLICIES (continued)

2.10 LIABILITIES

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.11 FINANCIAL INSTRUMENTS

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 FINANCE LEASES AND HIRE PURCHASE

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in creditors, net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the Statement of Financial Activities so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

2.13 PENSIONS

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

2.14 FUND ACCOUNTING

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

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	14,572	1,375	**15,947**	14,563
Legacies	6,483	-	**6,483**	22,504
Other income	348	-	**348**	363
	21,403	1,375	**22,778**	37,430

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Fees received	1,740,846	**1,740,846**	1,657,731
Workshop and farm sales	7,740	**7,740**	4,266
TOTAL 2021	1,748,586	**1,748,586**	1,661,997

5. INVESTMENT INCOME

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Farm rent	3,053	**3,053**	6,106
Bank interest	4,756	**4,756**	5,987
	7,809	**7,809**	12,093

6. OTHER INCOMING RESOURCES

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Profit on sale of fixed assets	1,800	-	**1,800**	34,628
Solar energy income	15,281	-	**15,281**	14,441
Coronavirus Job Retention Scheme grant income	-	106,142	**106,142**	-
	17,081	106,142	**123,223**	49,069

7. EXPENDITURE ON RAISING FUNDS

COSTS OF RAISING VOLUNTARY INCOME

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Fundraising expenditure	198	**198**	734

FUNDRAISING TRADING EXPENSES

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Fundraising expenses	1,518	**1,518**	441

8. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2021 £	Total funds 2021 £	Total funds 2020 £
Charitable activities	1,750,373	**1,750,373**	1,670,004

ANALYSIS OF DIRECT COSTS

	Activities 2021 £	Total funds 2021 £	Total funds 2020 £
Staff costs	1,128,525	**1,128,525**	1,033,620
Depreciation	119,594	**119,594**	114,767
Support of residents	165,975	**165,975**	180,992
Medical expenses	1,068	**1,068**	1,288
Cultural and educational activities	-	**-**	503
Cost of farm and workshop activities	8,326	**8,326**	11,438
Staff training	2,804	**2,804**	6,881
Subscriptions	12,165	**12,165**	10,898
Premises	181,540	**181,540**	197,866
Motor and travel expenses	26,855	**26,855**	34,560
Sundry expenses	10,151	**10,151**	10,991
Printing, postage, telephone and office expenses	31,255	**31,255**	28,527
Accountancy	9,080	**9,080**	5,239
Professional fees	8,532	**8,532**	12,694
Bank charges	3,090	**3,090**	2,758
Additional COVID expenditure	38,996	**38,996**	-
Siemens lease interest	2,267	**2,267**	3,172
Governance costs	150	**150**	13,810
	1,750,373	**1,750,373**	1,670,004

9. AUDITORS' REMUNERATION

	2021 £	2020 £
Fees payable to the company's auditor for the audit of the company's annual accounts	**5,500**	5,300
Fees payable to the company's auditor in respect of:		
All non-audit services not included above	**2,750**	2,050

10. STAFF COSTS

	2021 £	2020 £
Wages and salaries	**1,022,272**	944,475
Social security costs	**74,758**	67,730
Contribution to defined contribution pension schemes	**31,495**	31,655
	1,128,525	1,043,860

The average number of persons employed by the company during the year was as follows:

	2021 No.	2020 No.
Care and support staff	**34**	35
Farm and maintenance staff	**3**	3
Administrative staff	**7**	6
	44	44

No employee received remuneration amounting to more than £60,000 in either year.

11. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 January 2021, no Trustee expenses have been incurred (2020 - £925).

12. TANGIBLE FIXED ASSETS

	Freehold property £	Motor vehicles £	Fixtures and fittings £	Total £
COST OR VALUATION				
At 1 February 2020	**2,471,060**	**132,314**	**820,665**	**3,424,039**
Additions	**6,634**	**8,000**	**19,080**	**33,714**
Disposals	**-**	**(5,990)**	**(3,447)**	**(9,437)**
At 31 January 2021	**2,477,694**	**134,324**	**836,298**	**3,448,316**
DEPRECIATION				
At 1 February 2020	**940,126**	**82,054**	**684,069**	**1,706,249**
Charge for the year	**48,013**	**23,302**	**52,571**	**123,886**
On disposals	**-**	**(5,990)**	**(3,447)**	**(9,437)**
At 31 January 2021	**988,139**	**99,366**	**733,193**	**1,820,698**
NET BOOK VALUE				
At 31 January 2021	**1,489,555**	**34,958**	**103,105**	**1,627,618**
At 31 January 2020	1,530,934	50,260	136,596	1,717,790

13. STOCKS

	2021 £	2020 £
Farm	**797**	1,266
Workshop	**2,915**	3,019
Heating oil	**5,726**	6,038
	9,438	10,323

14. DEBTORS

	2021 £	2020 £
DUE WITHIN ONE YEAR		
Trade debtors	**59,222**	68,071
Other debtors	**3,565**	21,903
Prepayments and accrued income	**7,175**	6,310
	69,962	96,284

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	**36,520**	42,240
Other taxation and social security	**18,757**	18,039
Obligations under finance lease and hire purchase contracts	**15,585**	14,719
Accruals and deferred income	**39,077**	18,503
	109,939	93,501

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021 £	2020 £
Net obligations under finance lease and hire purchase contracts	**13,894**	29,474

Finance lease and hire purchase liabilities are secured against the assets to which they relate.

17. FINANCIAL INSTRUMENTS

	2021 £	2020 £
FINANCIAL ASSETS		
Financial assets measured at fair value through income and expenditure	**1,227,037**	958,493

Financial assets measured at fair value through income and expenditure comprise of cash and cash equivalents.

18. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 February 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 January 2021 £
UNRESTRICTED FUNDS					
DESIGNATED FUNDS					
Land and buildings	1,530,934	-	(48,013)	6,634	1,489,555
Maintenance programme	7,757	-	-	-	7,757
Vehicle fund	50,260	-	(23,302)	8,000	34,958
Hapstead development	514,337	-	-	224,083	738,420
Merryfield development	15,000	-	-	-	15,000
Furniture replacement	38,181	-	-	-	38,181
	2,156,469	-	(71,315)	238,717	2,323,871
GENERAL FUNDS					
General funds	500,000	1,794,879	(1,637,426)	(238,717)	418,736
TOTAL UNRESTRICTED FUNDS	2,656,469	1,794,879	(1,708,741)	-	2,742,607
RESTRICTED FUNDS					
Ralph Brereton fund	1,245	-	(324)	-	921
Workshop	1,881	-	(1,797)	-	84
Resident social activities	253	-	(40)	-	213
Weavery	67	-	(49)	-	18
Covid support funding	-	107,517	(41,138)	-	66,379
	3,446	107,517	(43,348)	-	67,615
TOTAL OF FUNDS	2,659,915	1,902,396	(1,752,089)	-	2,810,222

18. STATEMENT OF FUNDS (CONTINUED)

The land and buildings fund represents the net book value of freehold land and buildings, which are not available for distribution by the Charity.

The maintenance programme fund is to support a programme of property maintenance at Hapstead.

The vehicle fund represents the net book value of motor vehicles, which are not available for distribution by the Charity.

The development of Hapstead site fund represents the development of Hapstead including meeting the changing needs of residents. The available surplus for the year has been transferred to this fund.

The Merryfield development funs is to maintain Merryfield farm house.

The furniture replacement fund is to support a programme of furniture replacement at Hapstead.

The workshop equipment fund represents donations received towards the development of the workshop.

The Ralph Brereton fund represents a legacy received to be used for the benefit of residents.

The resident social activities fund represents income received towards specific expenditure on activities for the benefit of the residents.

The COVID support funding represents funds given to the Charity from the local authority to be used on supporting the home through the COVID pandemic.

18. STATEMENT OF FUNDS (CONTINUED)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 February 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 January 2020 £
UNRESTRICTED FUNDS					
DESIGNATED FUNDS					
Land and buildings	1,569,906	-	(38,972)	-	1,530,934
Maintenance programme	7,757	-	-	-	7,757
Vehicle fund	86,624	-	(36,364)	-	50,260
Hapstead development	320,152	-	-	194,185	514,337
Merryfield development	15,000	-	-	-	15,000
Furniture replacement	38,181	-	-	-	38,181
	2,037,620	-	(75,336)	194,185	2,156,469
GENERAL FUNDS					
General funds	530,789	1,759,239	(1,595,843)	(194,185)	500,000
TOTAL UNRESTRICTED FUNDS	2,568,409	-	(1,671,179)	-	2,656,469
RESTRICTED FUNDS					
Ralph Brereton fund	1,245	-	-	-	1,245
Workshop	531	1,350	-	-	1,881
Resident social activities	253	-	-	-	253
Weavery	67	-	-	-	67
	2,096	1,350	-	-	3,446
TOTAL OF FUNDS	2,570,505	1,350	(1,671,179)	-	2,659,915

19. SUMMARY OF FUNDS

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 February 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 January 2021 £
Designated funds	**2,156,469**	**-**	**(71,315)**	**238,717**	**2,323,871**
General funds	**500,000**	**1,794,879**	**(1,637,426)**	**(238,717)**	**418,736**
Restricted funds	**3,446**	**107,517**	**(43,348)**	**-**	**67,615**
	2,659,915	**1,902,396**	**(1,752,089)**	**-**	**2,810,222**

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 February 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 January 2020 £
Designated funds	2,037,620	-	(75,336)	194,185	2,156,469
General funds	530,789	1,759,239	(1,595,843)	(194,185)	500,000
Restricted funds	2,096	1,350	-	-	3,446
	2,570,505	1,760,589	(1,671,179)	-	2,659,915

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT PERIOD

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	1,627,618	-	**1,627,618**
Current assets	1,238,822	67,615	**1,306,437**
Creditors due within one year	(109,939)	-	**(109,939)**
Creditors due in more than one year	(13,894)	-	**(13,894)**
TOTAL	2,742,607	67,615	**2,810,222**

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS (CONTINUED)

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR PERIOD

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	1,717,790	-	1,717,790
Current assets	1,061,654	3,446	1,065,100
Creditors due within one year	(93,501)	-	(93,501)
Creditors due in more than one year	(29,474)	-	(29,474)
TOTAL	2,656,469	3,446	2,659,915

21. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net income for the period (as per Statement of Financial Activities)	**150,307**	89,410
ADJUSTMENTS FOR:		
Depreciation charges	**123,886**	114,709
Losses on investments	**(3,387)**	(6,772)
Profit on the sale of fixed assets	**(1,800)**	(18,300)
Decrease in stocks	**885**	5,431
Decrease in debtors	**26,322**	177,883
Increase in creditors	**15,572**	774
NET CASH PROVIDED BY OPERATING ACTIVITIES	**311,785**	363,135

22. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2021 £	2020 £
Cash in hand	**1,227,037**	958,493
TOTAL CASH AND CASH EQUIVALENTS	**1,227,037**	958,493

23. ANALYSIS OF CHANGES IN NET DEBT

	At 1 February 2020	Cash flows	At 31 January 2021
	£	£	£
Cash at bank and in hand	958,493	268,544	1,227,037
Finance leases	(44,193)	14,714	(29,479)
	914,300	283,258	1,197,558

24. PENSION COMMITMENTS

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £31,495 (2020: £31,655). Contributions totalling £2,878 (2020: £4,222) were payable to the fund at the balance sheet date and are included in creditors.

25. OPERATING LEASE COMMITMENTS

At 31 January 2021 the company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2021	2020
	£	£
Not later than 1 year	261	1,045
Later than 1 year and not later than 5 years	-	261
	261	1,306

26. SHARE CAPITAL, MEMBERS' LIABILITY AND CONTROL

The company is limited by guarantee. It is under the control of its members, whose maximum liability in the event of the company being wound up is £1.

27. RELATED PARTY TRANSACTIONS

The company has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the company at 31 January 2021.

During the year key management personnel received remuneration of sixty four thousand five hundred and ninety five pounds (2019: fifty eight thousand one hundred and twenty five pounds).

CAMPHILL DEVON COMMUNITY LIMITED GOING CONCERN ASSESSMENT

The Trustees report that forms part of our Annual Report and Accounts contains the following statement.

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The Trustees in particular considered the risks to the company from the current inflationary environment. As described in the Review of activities, the company continues to have a strong financial position, underpinned by a successful re-negotiation of the majority of its fees. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

The relevant standards define the period that has to be considered for the foreseeable future as twelve months from the date of approval of the accounts. This paper considers the period up to the end of the next financial year (31 January 2023).

Financial Performance

The Company's accounts show that we have operated at a surplus in recent years. Our current year's approved budget shows an operating surplus of £17,667. A revised projection for the current year indicates a substantial surplus is likely to be achieved, currently estimated to be £314,000, driven by the success of our programme to re-negotiate our fees.

In the current climate budgeting for 2023/24 is particularly difficult. A first draft budget to be tabled at the September finance meeting shows a deficit of £57k. The following assumptions are built into this:

Fees - a further inflation increase of 3%. With headline inflation currently in double figures this is considered a conservative assumption.
Payroll - a pay increase of 5% already approved is included but no allowance has been made for a further increase in 2023. Our cumulative pay increase since autumn 2021 are well ahead of inflation and have kept us competitive. It remains to see where the market goes next year
Costs; Inflation assumptions of 50% for heating, 20% for fuel, 20% for food and 5% for general expenses.

We intend to revisit all assumptions at the end of the year. While the scale of the currently projected deficit represents a fraction of our reserves and is comfortably covered by the surplus now forecast to be generated in the current year, we would expect to apply cost constraints to bring us back to a breakeven.

Capital & Maintenance Programme

These budgets do not include the maintenance catch up programme and infrastructure programme which currently stands as follows:

Total estimated cost at 1 Feb 22	£280,953
Estimated spend in 2022/3	£100,000
Net	£ 180,953

Funded by:

2023/24 operating budget	£50,000
Merryfield long term development fund	£25,000
Designated reserves	£105,558

The portion funded by reserves fully covered by existing cash holdings in the balance sheet.

The programme is behind schedule due to staff and contractor constraints and so some of the expenditure may now occur in beyond 23/24. Given it is matched by cash reserves the delay has no consequence for our going concern period
The increase in the total compared to the prior year estimates has principally been the addition of water infrastructure which as not costed this time lasted year. This is now well progressed and will be complete within the current financial year.

Cash generation

The statutory accounts show a strong accumulation of cash in the past three years. Our operating budgets largely match cash generation (there are relatively few non-cash items in them). We are thus self-supporting in cash terms before the maintenance catch up programme where we have sufficient cash reserves cover and control over the timing of initiating the expenditure.

Balance sheet

As at 31 January 2022 we had net assets of £3.2m of which cash represented £1.7m. Creditors were only £0.1m.
At 31 July cash balances were £1.9m.
This demonstrates we have a strong and resilient balance sheet.

Risks
There are three principal risks that could have a significant impact on our finances over the going concern assessment period:

(a) An increase in voids would immediately impact our operating result as our model means we can't adjust our cost base immediately. The budget assumes 1 void throughout the year. No other voids are currently expected.
(b) Macro economics - we could see our costs rise by more than we have currently budgeted. This is a sector wide issue and in this event, we would expect to be able to achieve higher inflationary adjustment to our fees, given the relatively modest increase in the budget. We have assumed no direct government support.
(c) A loss of our operating certificates. We have been recently inspected by CQC and downgraded to Requires Improvement. We have assessed needed improvements as relatively easy to achieve and have an action plan to address them. We maintain close contact with commissioning agencies and have a full set of health & safety, safeguarding and other quality policies and procedures in place Our principal commissioner, Devon, has indicated they are not concerned with the CQC findings. We have also had a number of supportive messages from families of those we support.
(d) Staffing: there is a national shortage of care staff and we are ourselves currently short albeit the position has improved slightly. This could drive salaries in the sector higher than the 5% increase we have just awarded (keeping out total increases over last year above the current headline inflation rate). If we need to increase salary levels further this could increase the currently projected deficit. Staff costs have also been impacted by the shortage of volunteers as a result of difficulties obtaining visas, this element is already built into the budget. Our strong reserves provide us with the ability to absorb further staff costs increases over the course of the next two years, giving us time to adapt.

Conclusion

The trustees believe, on the basis of the above analysis, that the company remains a going concern for the period up to 31 January 2024.

CAMPHILL DEVON COMMUNITY LIMITED

England & Wales - Charity number 278173

Accounts

Registered number: 01435068
Charity number: 278173

CAMPHILL DEVON COMMUNITY LIMITED

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2021

Bishop Fleming

CAMPHILL DEVON COMMUNITY LIMITED
(A COMPANY LIMITED BY GUARANTEE)

CONTENTS

	Page
Reference and Administrative Details of the Company, its Trustees and Advisers	1
Trustees' Report	2 - 9
Independent Auditors' Report on the Financial Statements	10 - 13
Statement of Financial Activities	14
Balance Sheet	15
Statement of Cash Flows	16
Notes to the Financial Statements	17 - 31

CAMPHILL DEVON COMMUNITY LIMITED
(A COMPANY LIMITED BY GUARANTEE)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 JANUARY 2021

Trustees	J C F Hitchins S E Gill (appointed 3 February 2020) D M Kemp-Gee N Colquhoun (appointed 3 February 2020, resigned 11 June 2021) F H R McPhail J S Monk L Rutter D L White N A De Pulford (appointed 25 January 2020)
Company registered number	01435068
Charity registered number	278173
Registered office	Hapstead Village Buckfastleigh TQ11 0JN
Company secretary	J Wallis-Eade
Chief executive officer	S Whittingham
Independent auditors	Bishop Fleming LLP Chartered Accountants 2nd Floor Stratus House Emperor Way Exeter Business Park Exeter EX1 3QS
Bankers	National Westminster Bank Plc South Devon Business Centre Riviera House, PO Box 69 Nicholson Road Torquay Devon TQ2 7YL
Solicitors	WBW Church House Queen Street Newton Abbot Devon TQ12 2QP

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 JANUARY 2021

The Trustees present their annual report together with the audited financial statements of the company for the 1 February 2020 to 31 January 2021. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

Charitable objects:
The Charity's core Objects, as set out in its Memorandum of Association, are the establishment of a Community for adults with learning disabilities with the benefits of a fulfilling life and providing occupation and skills such as in agricultural, horticultural and craft based activities. These Objects are in accordance with the principles of the late Dr Rudolf Steiner. The Board of Trustees adopted a revised Memorandum of Association in March 2007 and the Charity's Objects were broadened in agreement with the Charity Commission for all Camphill communities.

Aims:
Within these Objects, the Charity's aims are to provide an environment where every member of the Community is given the care and support to fulfil his or her potential, to encourage the values of being part of an intentional community while enabling each individual to develop their own social and occupational lifestyle. The Charity values and promotes social inclusion by assisting people to be fully engaged in the local community.

The objectives for the year were discussed by the Trustees and established as:

- to maintain the level of quality of care and support as measured by the Care Quality Commission, for both registered residential care and supported living
- to maintain the level of financial soundness under challenging conditions in the care sector nationally
- to continue to improve the registered care facilities at Hapstead in support of people's changing needs, using the charity's reserves as supplemented by the Mrs Lesley Milne legacy
- to develop the business case for further development at Merlin to ensure the whole building is best suited for older people and those with high support needs

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

The Charity continues to plan ahead to ensure that the changing needs of residents can be met in the future in terms of the accommodation and support provided, and the day service activities offered. Support Plans for each resident, prepared on a continuous basis and reviewed at least annually, provide effective monitoring of needs and the Charity continues to work with local authorities to ensure that fees are commensurate with individual needs and the physical environment continues to meet these needs.

Effective management of the budget and close monitoring by the Finance and Estates Committees ensure that needs are being met within available funds.

Objectives and activities (CONTINUED)

c. Statement of public benefits

(based upon Principles 1 & 2 of the Charity Commission Guidance)

1. The aim of Camphill Devon Community (referred to as 'The Community') is to provide an environment where every member of the Community is given the care and support to fulfil his or her potential, to encourage the values of being part of a community while enabling each individual to develop their own social and occupational lifestyle whether they live within the residential homes or their own tenancies. The benefits deriving from the aim is to provide adults with learning disabilities with:

- a safe and supportive environment in which to live and receive support according to need
- opportunities to take part in activities which provide meaningful daily occupation, training and the acquisition of skills which lead to an increase in self esteem and independence
- the support of a community ethos where people are valued as individuals
- opportunities to take part in local activities such as education, leisure and work

2. In our view, there are no elements of the aims of Camphill Devon Community which might be responsible for detriment or harm to individuals or organisations either within or outside the Community. To the best of our knowledge, there are no views held by individuals or organisations outside the Community that the Community's aims could or do cause detriment or harm.

3. The aims of Camphill Devon Community are intended to benefit adults with learning disabilities who require care and support in a Registered Care Home or in Independent Living Accommodation, or who may wish to access Day Care Activities within the Community.

4. The restrictions as to who may have the opportunities to benefit from the aims of Camphill Devon Community are defined below;

5. There is no geographical area that defines which individuals or organisations can benefit from the aims of the Community.

6. The restriction of the aims of Camphill Devon Community based on charitable need limit the beneficiaries to adults with learning disabilities who have been assessed by their local authorities or by independent social workers as being in need of support and care provided by a Registered Residential Care Home or by Independent Supported Living or by a Day Care provider.

7. The physical environment at Hapstead can be modified to suit the needs of individuals, recognising that the site is steep and in a rural location.

8. There are no membership based restrictions to the Community. Membership of the Community is automatically conferred on all residents of the Community.

9. The Trustees do not operate any particular criteria to decide who can benefit from the aims of the organisation other than those articulated here.

10. The Community requires that all adults with learning disabilities who benefit from the aims of the Community should have adequate funding (either from their local authority or from other sources) to meet the fees for their Care and Support. The Community operates no financial restrictions on the beneficiaries of their aims, and works in partnership with local authorities in order to meet people's individual needs.

Achievements and performance

a. Review of activities

Covid-19 implications

The year in review has been dominated by Covid-19, the impact of which has of course been significant on the operations of Camphill Devon. With national 'lock-down' commencing in March 2020, and the final lifting of general restrictions in July 2021, this prolonged and unprecedented period has presented challenges across the social care sector. As a registered provider of a residential care home and supported living services for people with learning disabilities we have experienced a raft of impacts, albeit not at an extreme level. Positive cases have been minimal and thankfully had little effect on day to day operations. All positive cases were among staff with none of our residents affected. All staff affected made a full recovery.

Whilst initially difficult, sourcing PPE was resolved, and generally at no net cost to the charity. Regular PCR testing for staff and the people we support required some logistical management, but now continues on a weekly and monthly basis respectively. This was soon followed by the introduction of twice weekly LFD testing required for our entire workforce. The administration of this has been significant, due not only to sourcing PPE and test kits, coordinating the testing process, but also the daily reporting and uploading of testing activity, along with completion of the NHS capacity tracker.

At its most demanding we employed a part time Covid Administrator, and have now secured a full-time permanent position to aid with this additional and on-going workload.

Thankfully the allocation of the Infection Control Fund Grant has assisted with additional costs incurred, including the purchase of temporary isolation accommodation for our residential volunteers. A large percentage of grant funds have been allocated with the exception of the first tranche of approx. £20k where we did not incur costs that met the precise criteria. These funds have not been re-claimed as yet, and therefore are still reflected within our accounts as a creditor.

Fees

A significant project is underway in an attempt to establish more appropriate fees for many of the people we support. We have reviewed our standard fee and it is evident that this has been too low for many years and not effectively met our operational costs. The large majority of funding agencies are therefore paying less than our true placement costs, resulting in a position that is no longer sustainable.

The project is in its early stages, although communication is now underway with numerous local authorities, although not necessarily being well received. However, two cases have been resolved, with both agreeing to our new standard fee.

The project presents some risks, insofar as funders may opt to review the placement, and potentially commission cheaper providers. We will not ask any resident to leave however. Each case is therefore being negotiated on a case by case basis, reflecting individualised strategies available to us.

Admissions / Leavers

We secured one admission in May 2021, and thankfully no leavers during the last financial year.

Several referrals are being considered currently, although the trend is for people with more challenging behaviours, many of which are not currently suitable for our provision. Whilst there is certain flexibility we are not yet fully resourced to accept more demanding placements, and the need for additional staffing will certainly present challenges.

Recruitment

This has become increasingly difficult in recent months, which seems to be the position across the sector. The period of 'lockdown'/restrictions is suggested to have fuelled the deficit of applicants due to changes in people's priorities, in addition to increased staffing demands.

Staff hourly rates

To support recruitment, and recognise the increased responsibility for Supported Living staff, we have increased the hourly rates. It is perhaps too early to know if this will have the desired impact on applications.

Achievements and performance (CONTINUED)

Volunteers

Volunteers (Co-Workers) continue to be an essential staffing resource at Camphill and an important element of our culture. We are dependent upon a full complement to deliver the richness of provision to the people we support.

During lockdown, numbers fluctuated greater than usual due to international mobility restrictions. We are therefore beginning to explore ways of increasing staffing levels to reduce our dependency on Volunteers, while maintaining the important role they play in the culture at Camphill Devon.

Developments

Having confirmed our business objectives for the next 3 years we are in the process of detailing our priorities, strategies and actions that will deliver to these.

Priorities

Our priorities are to ensure that:

1. We secure long term financial viability
2. There is a demand for what we offer
3. We meet commissioning agendas
4. We meet regulatory requirements
5. We are sustainable for the future

Values and Vision

A consultation exercise was completed at the beginning of the year (2021), and the following definition of our Vision, Values and Culture is confirmed:

CDC's Vision

"A world where everyone is valued and supported to life their life their way."

CDC's Values

- To promote a community ethos where everyone has a part to play, and has opportunities to make choices and take responsibility
- To involve people is at the heart of everything we do
- To understand, value and meet people's needs
- To treat people with kindness, compassion and dignity
- To promote, respect and celebrate people's diversity and individuality
- To learn from people, to help us all adapt and continually improve and grow

CDC's Culture

"An inclusive, supportive and rural environment where people have real freedom, are enabled to perform to the best of their strengths, and have the opportunities to learn and grow."

Camphill Devon has no aggressive plans to increase provision, as our site, and model, do not lend themselves to increasing numbers within our residential care offer. We have identified an opportunity to increase our available beds to 38 and have therefore increased our void number by 1, leaving 2 current voids. We are hoping to fill one void this calendar year, and another in 9-12 months.

In addition, having recently released some accommodation on site we are exploring the introduction of a Transition service, creating opportunities for up to 3 additional people to develop their life skills over a 1-3 year period. We intend to have this operational by the start of our next financial year (February 2022). This will build on the successful experience we had of individuals transferring from residential care to supported living when we opened our Supported Living service.

Our Supported Living service presents potential for growth by increasing commissioned 'hours', although, as we are not landlords with available property, opportunities are currently limited. We are however exploring how we can work with other agencies in this regard. Recruitment to the team is presently challenging, which will also have an impact on our ability to grow.

Achievements and performance (CONTINUED)

The change of CEO has provided an opportunity to review our model, our funding and our positioning within the social care market. This review has influenced our priorities and business strategies going forward.

To progress this, we are going through a period of change, which understandably having had some years of stability and familiarity, some of our team have found the new style and pace, and the process of 'change' difficult to accept. This, whilst under the grip of Covid-19 has of course presented some challenges. A consultation exercise with the Managers is now complete. Each 'House Manager' is now responsible for two services, reflected by a change of job title to 'Residential Services Manager'. The consultation resulted in one redundancy.

Having reaped the efficiencies, the second phase of this strategy was the introduction of a Senior Support Worker position within each of the six houses. This is a new structure and provides greater recruitment and retention opportunities.

We have exciting, but nevertheless demanding times ahead, and will continue to review our model and resources to respond to this. Camphill Devon continues to be a robust provider of care and support, supported by the necessary reserves, and potential increase in income to support our work.

b. Performance

The results for the year show total incoming resources of £1,902,396 and this consists primarily of income from fees. The costs of running the Community amounted to £1,752,089. Overall, the net incoming resources for the year amounted to £150,307 primarily representing donations and legacies received which will be used for future developments. At 31 January 2021, the Charity had unrestricted, free reserves of £418,736.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The Trustees in particular considered the risks to the company from the current coronavirus crisis. As described in the Review of activities the company has successfully adapted to the restrictions imposed by the crisis and continues to have a strong financial position. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

b. Reserves policy

At the 31 January 2020 the Charity's unrestricted funds are almost entirely represented by its fixed assets being the premises, fixtures, fittings, equipment and motor vehicles which it requires in order to operate. It is therefore the Charity's aim to increase its free reserves. Included within designated reserves are £1,717,7904 relating to the net book value of land and buildings and other fixed assets.

Also included within designated reserves is a sum of £738,420 which has been set aside for the development of the Charity's site infrastructure. This includes an upgrade to our water system and a programme of other enhancements. During the year ended 31 January 2021 the planning of the programme was advanced but the onset of the COVID pandemic postponed the start of any works to the next financial year. The programme will take a number of years to complete.

The unrestricted, free reserves of the Charity were £418,736. The Board of Trustees controls all expenses, and all surplus income each year will be held in a reserve fund which should also cater for any risks that are unforeseen. The Charity aims to hold free reserves of approximately three months of operating costs for unforeseen circumstances, which would be approximately £420,000.

Structure, governance and management

a. Constitution

The company was incorporated on 5 July 1979. The company is registered as limited by guarantee, having no share capital and eight members. In the event of the company being wound up the liability of each member is limited to £1.

The company is governed by its Memorandum and Articles of Association dated 5 July 1979, and amended 16 March 2007 and is a registered charity number 278173

The principal object of the company is to provide accommodation and support for people with learning disabilities in a community environment having regard to the principles of the late Dr Rudolf Steiner.

b. Methods of appointment or election of Trustees

Trustees are appointed by a vote of the Board, but their appointment must subsequently be ratified at the AGM. One third of the Board put themselves forward for re election at the AGM in rotation. All Trustees are members of the company, but membership of the company is open to anyone involved with the Community.

c. Organisational structure and decision-making policies

The Trustees are legally responsible for the overall management and control of Camphill Devon Community. The Board of Trustees meets four times a year. The AGM is usually held in June but due to the coronavirus crisis will be deferred to September this year. A separate general meeting for the whole community takes place periodically. The work of scrutinising the finances of the Charity is delegated to the Finance Committee which meets around six times a year. The Committee is usually chaired by a Trustee, and at least one other member of the Committee is usually a Trustee. The Finance Committee is responsible for setting an annual budget, which it submits to the Board of Trustees for approval. It monitors income and expenditure and the balance sheet, as well as considering for approval unforeseen items of expenditure. The Committee also considers the progress of current development plans and other new opportunities.

The day to day running of the Community is delegated to a Chief Executive, supported by a Management Group who meet regularly.

d. Policies adopted for the induction and training of Trustees

There is a Camphill Devon Trustee induction pack, including a role description and a recruitment and induction timetable has been produced. General Trustee training is from time to time sought through local training providers. In the previous year no local Trustee training was available and instead a successful seminar was devised by Trustees and senior officers and was successfully implemented. This can be made available in the future as necessary. Computer based training is also available.

e. Relationships with other charitable and non-charitable organisations

Camphill Devon Community works with other organisations in the pursuit of its charitable objectives including the Association of Camphill Communities, South Devon Rural Housing Association, ARC, Vocal, ACEVO and Sailability. Camphill Devon Community also works with Devon County Council and other local authorities, who sponsor individual residents, the Department of Work and Pensions, the Care Quality Commission, the Charity Commission, Teignbridge District Council and South Hams District Council.

Structure, governance and management (CONTINUED)

f. Risk Management

The Board of Trustees is responsible for the management of the risks faced by the Charity. Detailed management of risk is delegated to the Chief Executive, supported by a Management Group. A report is provided to the Trustees, and the Trustees consider the financial risks to the Charity covering Financial Risk, Decision Making, Health and Safety, Safeguarding Adults, Charitable Status, and other issues which could affect the well being of the Charity and its beneficiaries.

The key controls by the Charity include:

- formal agendas and minutes for all committee and Board activity
- detailed terms of reference for all committees and groups
- annual reviews and compilation of Support Plans for all people supported
- regular supervision of all employed and non employed staff
- quarterly strategic planning, budgeting and management accounting
- organisational structure and lines of reporting
- formal detailed policies and procedures
- clear structure of authorisation and job roles
- vetting procedures as required by law for the protection of vulnerable people
- regular monitoring visits made by Trustees

Plans for future periods

The Charity has identified the following areas as the key aspects of future plans to be pursued during the next financial year:

- Maintaining the financial stability of the Charity in the light of increasing pressure on Local Authority funding
- Maintaining and developing the Hapstead site to meet the continued and changing needs of residents: our first priority being a review of our water infrastructure and sewerage system at Hapstead. Other plans for the site will be adjusted accordingly, depending on spending required for water and sewerage. The legacy from the late Mrs Lesley Milne will be utilised to support the maintenance and development of the Hapstead site during the year.
- Planning for a return to normal activity as the coronavirus crisis eases.

Information on fundraising practices

Two years ago the charity conducted a fundraising campaign and raised over £200,000 for a disability access and dementia friendly extension to Merlin House. No such activity took place in this period. Our main fundraising events are fairs at Hapstead, and along with voluntary donations the money raised helps us to offer social, cultural and other support that is not paid for by Local Authority funding.

The charity is aware of the fundraising standards as published by the Fundraising Regulator and is committed to the highest standards of fundraising practice and to being transparent and accountable in our fundraising. There were no complaints received about this fundraising. As in previous years there was no direct mailing, street or other face to face contacts and so there were no concerns about important issues including protecting vulnerable people, unreasonable intrusion or persistence, or placing undue pressure on people, which are responsibilities that the charity takes seriously.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also the directors of the company 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 the Trustees to prepare financial statements for each financial . Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, Bishop Fleming LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on 24 September 2021 and signed on their behalf by:

J C F Hitchins

J Wallis-Eade

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CAMPHILL DEVON COMMUNITY LIMITED

Opinion

We have audited the financial statements of Camphill Devon Community Limited (the 'charitable company') for the year ended 31 January 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 January 2021 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In assessing the risk of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the sector, control environment and the Charity's performance;
- results of our enquiries of management and the Trustees, about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the Charity's documentation of their policies and procedures relating to: identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance; detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud. As a result of these procedures, we considered the opportunities and incentives that may exist within the Charity for fraud, which included incorrect recognition of income, management override of controls using manual journal entries, and identified the greatest potential for fraud as incorrect recognition of revenue and management override using manual journal entries;

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We identified and obtained an understanding of the laws and regulations that are of significance to the Charity by discussions with Trustees and by updating our understanding of the sector in which the Charity operated in. Laws and regulations that are of direct significance to the Charity and of which non compliance could result in material misstatement are the Charities Act, Companies Act, Charities SORP, and tax legislation. In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the Charity's ability to operate or to avoid a material penalty. These include compliance with CQC, data protection regulations, occupational health and safety regulations, building legislation and employment legislation.

Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- reviewing the financial statement disclosures and testing to supporting documentation to assess the recognition of revenue, in line with longer term contract accounting methodologies;
- enquiring of Trustees and management concerning actual and potential litigation and claims;
- performing procedures to confirm material compliance with the requirements of the above regulations;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reviewing the charities compliance and correspondence with CQC;
- reading minutes of Trustee meetings; and

- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; and assessing whether the judgements made in making accounting estimates are indicative of a potential bias.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from an error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Bishop Fleming LLP

Mark Munro FCA (Senior Statutory Auditor)
for and on behalf of
Bishop Fleming LLP
Chartered Accountants
Statutory Auditors
2nd Floor Stratus House
Emperor Way
Exeter Business Park
Exeter
EX1 3QS

Date: 6th October 2021

CAMPHILL DEVON COMMUNITY LIMITED
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 JANUARY 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	3	**21,403**	**1,375**	**22,778**	37,430
Charitable activities	4	**1,748,586**	**-**	**1,748,586**	1,661,997
Investments	5	**7,809**	**-**	**7,809**	12,093
Other income	6	**17,081**	**106,142**	**123,223**	49,069
Total income		**1,794,879**	**107,517**	**1,902,396**	1,760,589
Expenditure on:					
Raising funds	7	**1,716**	**-**	**1,716**	1,175
Charitable activities	8	**1,707,025**	**43,348**	**1,750,373**	1,670,004
Total expenditure		**1,708,741**	**43,348**	**1,752,089**	1,671,179
Net movement in funds		**86,138**	**64,169**	**150,307**	89,410
Reconciliation of funds:					
Total funds brought forward		**2,656,469**	**3,446**	**2,659,915**	2,570,505
Net movement in funds		**86,138**	**64,169**	**150,307**	89,410
Total funds carried forward		**2,742,607**	**67,615**	**2,810,222**	2,659,915

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 17 to 31 form part of these financial statements.

CAMPHILL DEVON COMMUNITY LIMITED
(A COMPANY LIMITED BY GUARANTEE)
REGISTERED NUMBER:01435068

BALANCE SHEET
AS AT 31 JANUARY 2021

	Note		2021 £		2020 £
Fixed assets					
Tangible assets	12		**1,627,618**		1,717,790
			1,627,618		1,717,790
Current assets					
Stocks	13	**9,438**		10,323	
Debtors	14	**69,962**		96,284	
Cash at bank and in hand		**1,227,037**		958,493	
		1,306,437		1,065,100	
Creditors: amounts falling due within one year	15	**(109,939)**		(93,501)	
Net current assets			**1,196,498**		971,599
Total assets less current liabilities			**2,824,116**		2,689,389
Creditors: amounts falling due after more than one year	16		**(13,894)**		(29,474)
Total net assets			**2,810,222**		2,659,915
Charity funds					
Restricted funds	18		**67,615**		3,446
Unrestricted funds	18		**2,742,607**		2,656,469
Total funds			**2,810,222**		2,659,915

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 24 September 2021 and signed on their behalf by:

J C F Hitchins

The notes on pages 17 to 31 form part of these financial statements.

CAMPHILL DEVON COMMUNITY LIMITED
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 JANUARY 2021

	2021 £	2020 £
Cash flows from operating activities		
Net cash provided by operating activities	**311,785**	363,136
Cash flows from investing activities		
Interest received	**3,387**	6,772
Proceeds from the sale of tangible fixed assets	**1,800**	35,132
Purchase of tangible fixed assets	**(33,714)**	(76,092)
Net cash used in investing activities	**(28,527)**	**(34,188)**
Cash flows from financing activities		
Repayments of borrowing	**(14,714)**	(14,290)
Net cash used in financing activities	**(14,714)**	**(14,290)**
Change in cash and cash equivalents in the year	**268,544**	**314,658**
Cash and cash equivalents at the beginning of the year	**958,493**	643,835
Cash and cash equivalents at the end of the year	**1,227,037**	958,493

The notes on pages 17 to 31 form part of these financial statements

1. GENERAL INFORMATION

Camphill Devon Community is a company limited by guarantee and is constituted under a Memorandum of Association dated 5 July 1979. The company is also a registered charity. The principal office is Camphill Devon Community Limited, Hapstead Village, Buckfastleigh, TQ11 0JN.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

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

Camphill Devon Community Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 INCOME

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

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the company, can be reliably measured.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income, such as rental income, is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.3 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

2. ACCOUNTING POLICIES (continued)

2.3 EXPENDITURE (CONTINUED)

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 GOVERNMENT GRANTS

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

2.5 INTEREST RECEIVABLE

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold property	- 50 years
Motor vehicles	- 5 years
Fixtures and fittings	- 5 years
Solar panels	- 10 years

2.7 STOCKS AND WORK IN PROGRESS

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.8 DEBTORS

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

2.9 CASH AT BANK AND IN HAND

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

2. ACCOUNTING POLICIES (continued)

2.10 LIABILITIES

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.11 FINANCIAL INSTRUMENTS

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 FINANCE LEASES AND HIRE PURCHASE

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in creditors, net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the Statement of Financial Activities so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

2.13 PENSIONS

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

2.14 FUND ACCOUNTING

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

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	14,572	1,375	**15,947**	14,563
Legacies	6,483	-	**6,483**	22,504
Other income	348	-	**348**	363
	21,403	1,375	**22,778**	37,430

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Fees received	1,740,846	**1,740,846**	1,657,731
Workshop and farm sales	7,740	**7,740**	4,266
TOTAL 2021	1,748,586	**1,748,586**	1,661,997

5. INVESTMENT INCOME

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Farm rent	3,053	**3,053**	6,106
Bank interest	4,756	**4,756**	5,987
	7,809	**7,809**	12,093

6. OTHER INCOMING RESOURCES

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Profit on sale of fixed assets	1,800	-	**1,800**	34,628
Solar energy income	15,281	-	**15,281**	14,441
Coronavirus Job Retention Scheme grant income	-	106,142	**106,142**	-
	17,081	106,142	**123,223**	49,069

7. EXPENDITURE ON RAISING FUNDS

COSTS OF RAISING VOLUNTARY INCOME

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Fundraising expenditure	198	**198**	734

FUNDRAISING TRADING EXPENSES

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Fundraising expenses	1,518	**1,518**	441

8. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2021 £	Total funds 2021 £	Total funds 2020 £
Charitable activities	1,750,373	**1,750,373**	1,670,004

ANALYSIS OF DIRECT COSTS

	Activities 2021 £	Total funds 2021 £	Total funds 2020 £
Staff costs	1,128,525	**1,128,525**	1,033,620
Depreciation	119,594	**119,594**	114,767
Support of residents	165,975	**165,975**	180,992
Medical expenses	1,068	**1,068**	1,288
Cultural and educational activities	-	**-**	503
Cost of farm and workshop activities	8,326	**8,326**	11,438
Staff training	2,804	**2,804**	6,881
Subscriptions	12,165	**12,165**	10,898
Premises	181,540	**181,540**	197,866
Motor and travel expenses	26,855	**26,855**	34,560
Sundry expenses	10,151	**10,151**	10,991
Printing, postage, telephone and office expenses	31,255	**31,255**	28,527
Accountancy	9,080	**9,080**	5,239
Professional fees	8,532	**8,532**	12,694
Bank charges	3,090	**3,090**	2,758
Additional COVID expenditure	38,996	**38,996**	-
Siemens lease interest	2,267	**2,267**	3,172
Governance costs	150	**150**	13,810
	1,750,373	**1,750,373**	1,670,004

9. AUDITORS' REMUNERATION

	2021 £	2020 £
Fees payable to the company's auditor for the audit of the company's annual accounts	**5,500**	5,300
Fees payable to the company's auditor in respect of:		
All non-audit services not included above	**2,750**	2,050

10. STAFF COSTS

	2021 £	2020 £
Wages and salaries	**1,022,272**	944,475
Social security costs	**74,758**	67,730
Contribution to defined contribution pension schemes	**31,495**	31,655
	1,128,525	1,043,860

The average number of persons employed by the company during the year was as follows:

	2021 No.	2020 No.
Care and support staff	**34**	35
Farm and maintenance staff	**3**	3
Administrative staff	**7**	6
	44	44

No employee received remuneration amounting to more than £60,000 in either year.

11. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 January 2021, no Trustee expenses have been incurred (2020 - £925).

12. TANGIBLE FIXED ASSETS

	Freehold property £	Motor vehicles £	Fixtures and fittings £	Total £
COST OR VALUATION				
At 1 February 2020	**2,471,060**	**132,314**	**820,665**	**3,424,039**
Additions	**6,634**	**8,000**	**19,080**	**33,714**
Disposals	**-**	**(5,990)**	**(3,447)**	**(9,437)**
At 31 January 2021	**2,477,694**	**134,324**	**836,298**	**3,448,316**
DEPRECIATION				
At 1 February 2020	**940,126**	**82,054**	**684,069**	**1,706,249**
Charge for the year	**48,013**	**23,302**	**52,571**	**123,886**
On disposals	**-**	**(5,990)**	**(3,447)**	**(9,437)**
At 31 January 2021	**988,139**	**99,366**	**733,193**	**1,820,698**
NET BOOK VALUE				
At 31 January 2021	**1,489,555**	**34,958**	**103,105**	**1,627,618**
At 31 January 2020	1,530,934	50,260	136,596	1,717,790

13. STOCKS

	2021 £	2020 £
Farm	**797**	1,266
Workshop	**2,915**	3,019
Heating oil	**5,726**	6,038
	9,438	10,323

14. DEBTORS

	2021 £	2020 £
DUE WITHIN ONE YEAR		
Trade debtors	**59,222**	68,071
Other debtors	**3,565**	21,903
Prepayments and accrued income	**7,175**	6,310
	69,962	96,284

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	**36,520**	42,240
Other taxation and social security	**18,757**	18,039
Obligations under finance lease and hire purchase contracts	**15,585**	14,719
Accruals and deferred income	**39,077**	18,503
	109,939	93,501

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021 £	2020 £
Net obligations under finance lease and hire purchase contracts	**13,894**	29,474

Finance lease and hire purchase liabilities are secured against the assets to which they relate.

17. FINANCIAL INSTRUMENTS

	2021 £	2020 £
FINANCIAL ASSETS		
Financial assets measured at fair value through income and expenditure	**1,227,037**	958,493

Financial assets measured at fair value through income and expenditure comprise of cash and cash equivalents.

18. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 February 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 January 2021 £
UNRESTRICTED FUNDS					
DESIGNATED FUNDS					
Land and buildings	1,530,934	-	(48,013)	6,634	1,489,555
Maintenance programme	7,757	-	-	-	7,757
Vehicle fund	50,260	-	(23,302)	8,000	34,958
Hapstead development	514,337	-	-	224,083	738,420
Merryfield development	15,000	-	-	-	15,000
Furniture replacement	38,181	-	-	-	38,181
	2,156,469	-	(71,315)	238,717	2,323,871
GENERAL FUNDS					
General funds	500,000	1,794,879	(1,637,426)	(238,717)	418,736
TOTAL UNRESTRICTED FUNDS	2,656,469	1,794,879	(1,708,741)	-	2,742,607
RESTRICTED FUNDS					
Ralph Brereton fund	1,245	-	(324)	-	921
Workshop	1,881	-	(1,797)	-	84
Resident social activities	253	-	(40)	-	213
Weavery	67	-	(49)	-	18
Covid support funding	-	107,517	(41,138)	-	66,379
	3,446	107,517	(43,348)	-	67,615
TOTAL OF FUNDS	2,659,915	1,902,396	(1,752,089)	-	2,810,222

18. STATEMENT OF FUNDS (CONTINUED)

The land and buildings fund represents the net book value of freehold land and buildings, which are not available for distribution by the Charity.

The maintenance programme fund is to support a programme of property maintenance at Hapstead.

The vehicle fund represents the net book value of motor vehicles, which are not available for distribution by the Charity.

The development of Hapstead site fund represents the development of Hapstead including meeting the changing needs of residents. The available surplus for the year has been transferred to this fund.

The Merryfield development funs is to maintain Merryfield farm house.

The furniture replacement fund is to support a programme of furniture replacement at Hapstead.

The workshop equipment fund represents donations received towards the development of the workshop.

The Ralph Brereton fund represents a legacy received to be used for the benefit of residents.

The resident social activities fund represents income received towards specific expenditure on activities for the benefit of the residents.

The COVID support funding represents funds given to the Charity from the local authority to be used on supporting the home through the COVID pandemic.

18. STATEMENT OF FUNDS (CONTINUED)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 February 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 January 2020 £
UNRESTRICTED FUNDS					
DESIGNATED FUNDS					
Land and buildings	1,569,906	-	(38,972)	-	1,530,934
Maintenance programme	7,757	-	-	-	7,757
Vehicle fund	86,624	-	(36,364)	-	50,260
Hapstead development	320,152	-	-	194,185	514,337
Merryfield development	15,000	-	-	-	15,000
Furniture replacement	38,181	-	-	-	38,181
	2,037,620	-	(75,336)	194,185	2,156,469
GENERAL FUNDS					
General funds	530,789	1,759,239	(1,595,843)	(194,185)	500,000
TOTAL UNRESTRICTED FUNDS	2,568,409	-	(1,671,179)	-	2,656,469
RESTRICTED FUNDS					
Ralph Brereton fund	1,245	-	-	-	1,245
Workshop	531	1,350	-	-	1,881
Resident social activities	253	-	-	-	253
Weavery	67	-	-	-	67
	2,096	1,350	-	-	3,446
TOTAL OF FUNDS	2,570,505	1,350	(1,671,179)	-	2,659,915

19. SUMMARY OF FUNDS

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 February 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 January 2021 £
Designated funds	**2,156,469**	**-**	**(71,315)**	**238,717**	**2,323,871**
General funds	**500,000**	**1,794,879**	**(1,637,426)**	**(238,717)**	**418,736**
Restricted funds	**3,446**	**107,517**	**(43,348)**	**-**	**67,615**
	2,659,915	**1,902,396**	**(1,752,089)**	**-**	**2,810,222**

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 February 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 January 2020 £
Designated funds	2,037,620	-	(75,336)	194,185	2,156,469
General funds	530,789	1,759,239	(1,595,843)	(194,185)	500,000
Restricted funds	2,096	1,350	-	-	3,446
	2,570,505	1,760,589	(1,671,179)	-	2,659,915

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT PERIOD

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	1,627,618	-	**1,627,618**
Current assets	1,238,822	67,615	**1,306,437**
Creditors due within one year	(109,939)	-	**(109,939)**
Creditors due in more than one year	(13,894)	-	**(13,894)**
TOTAL	2,742,607	67,615	**2,810,222**

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS (CONTINUED)

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR PERIOD

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	1,717,790	-	1,717,790
Current assets	1,061,654	3,446	1,065,100
Creditors due within one year	(93,501)	-	(93,501)
Creditors due in more than one year	(29,474)	-	(29,474)
TOTAL	2,656,469	3,446	2,659,915

21. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net income for the period (as per Statement of Financial Activities)	**150,307**	89,410
ADJUSTMENTS FOR:		
Depreciation charges	**123,886**	114,709
Losses on investments	**(3,387)**	(6,772)
Profit on the sale of fixed assets	**(1,800)**	(18,300)
Decrease in stocks	**885**	5,431
Decrease in debtors	**26,322**	177,883
Increase in creditors	**15,572**	774
NET CASH PROVIDED BY OPERATING ACTIVITIES	**311,785**	363,135

22. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2021 £	2020 £
Cash in hand	**1,227,037**	958,493
TOTAL CASH AND CASH EQUIVALENTS	**1,227,037**	958,493

23. ANALYSIS OF CHANGES IN NET DEBT

	At 1 February 2020	Cash flows	At 31 January 2021
	£	£	£
Cash at bank and in hand	958,493	268,544	1,227,037
Finance leases	(44,193)	14,714	(29,479)
	914,300	283,258	1,197,558

24. PENSION COMMITMENTS

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £31,495 (2020: £31,655). Contributions totalling £2,878 (2020: £4,222) were payable to the fund at the balance sheet date and are included in creditors.

25. OPERATING LEASE COMMITMENTS

At 31 January 2021 the company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2021	2020
	£	£
Not later than 1 year	261	1,045
Later than 1 year and not later than 5 years	-	261
	261	1,306

26. SHARE CAPITAL, MEMBERS' LIABILITY AND CONTROL

The company is limited by guarantee. It is under the control of its members, whose maximum liability in the event of the company being wound up is £1.

27. RELATED PARTY TRANSACTIONS

The company has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the company at 31 January 2021.

During the year key management personnel received remuneration of sixty four thousand five hundred and ninety five pounds (2019: fifty eight thousand one hundred and twenty five pounds).