

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**

**CAMPHILL DEVON COMMUNITY LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**

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**CAMPBILL 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**

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<b>Trustees</b>	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)
<b>Company registered number</b>	01435068
<b>Charity registered number</b>	278173
<b>Registered office</b>	Hapstead Village Buckfastleigh TQ11 0JN
<b>Company secretary</b>	J Wallis-Eade
<b>Chief executive officer</b>	S Whittingham
<b>Independent auditors</b>	Bishop Fleming LLP Chartered Accountants 2nd Floor Stratus House Emperor Way Exeter Business Park Exeter EX1 3QS
<b>Bankers</b>	National Westminster Bank Plc South Devon Business Centre Riviera House, PO Box 69 Nicholson Road Torquay Devon TQ2 7YL
<b>Solicitors</b>	WBW Church House Queen Street Newton Abbot Devon TQ12 2QP

**CAMPBILL DEVON COMMUNITY LIMITED  
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 JANUARY 2021**

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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.



**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 JANUARY 2021**

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**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.

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 JANUARY 2021**

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**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.



**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 JANUARY 2021**

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**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 live 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.

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 JANUARY 2021**

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**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.



**CAMPHILL DEVON COMMUNITY LIMITED  
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 JANUARY 2021**

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**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.



**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 JANUARY 2021**

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**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.

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 JANUARY 2021**

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**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 Hitchens

  
J Wallis-Eade



**CAMPBILL DEVON COMMUNITY LIMITED  
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CAMPBILL DEVON COMMUNITY LIMITED**

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**Opinion**

We have audited the financial statements of Campbill 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.

**CAMPBILL DEVON COMMUNITY LIMITED  
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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CAMPBILL DEVON COMMUNITY LIMITED  
(CONTINUED)**

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**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.



**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CAMPBILL DEVON COMMUNITY LIMITED**  
**(CONTINUED)**

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**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



**CAMPBILL DEVON COMMUNITY LIMITED  
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CAMPBILL DEVON COMMUNITY LIMITED  
(CONTINUED)**

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- 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](http://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*

**CAMPBILL 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 £
<b>Income from:</b>					
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
<b>Total income</b>		<b>1,794,879</b>	<b>107,517</b>	<b>1,902,396</b>	<b>1,760,589</b>
<b>Expenditure on:</b>					
Raising funds	7	1,716	-	1,716	1,175
Charitable activities	8	1,707,025	43,348	1,750,373	1,670,004
<b>Total expenditure</b>		<b>1,708,741</b>	<b>43,348</b>	<b>1,752,089</b>	<b>1,671,179</b>
<b>Net movement in funds</b>		<b>86,138</b>	<b>64,169</b>	<b>150,307</b>	<b>89,410</b>
<b>Reconciliation of funds:</b>					
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
<b>Total funds carried forward</b>		<b>2,742,607</b>	<b>67,615</b>	<b>2,810,222</b>	<b>2,659,915</b>

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.

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

**BALANCE SHEET**  
**AS AT 31 JANUARY 2021**

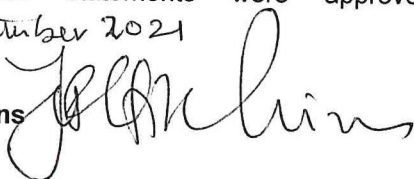
	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	12	1,627,618	1,717,790
		<u>1,627,618</u>	<u>1,717,790</u>
<b>Current assets</b>			
Stocks	13	9,438	10,323
Debtors	14	69,962	96,284
Cash at bank and in hand		1,227,037	958,493
		<u>1,306,437</u>	<u>1,065,100</u>
Creditors: amounts falling due within one year	15	(109,939)	(93,501)
<b>Net current assets</b>		<u>1,196,498</u>	<u>971,599</u>
<b>Total assets less current liabilities</b>		<u>2,824,116</u>	<u>2,689,389</u>
Creditors: amounts falling due after more than one year	16	(13,894)	(29,474)
<b>Total net assets</b>		<u>2,810,222</u>	<u>2,659,915</u>
<b>Charity funds</b>			
Restricted funds	18	67,615	3,446
Unrestricted funds	18	2,742,607	2,656,469
<b>Total funds</b>		<u>2,810,222</u>	<u>2,659,915</u>

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.

**CAMPBILL DEVON COMMUNITY LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 JANUARY 2021**

	2021 £	2020 £
<b>Cash flows from operating activities</b>		
Net cash provided by operating activities	311,785	363,136
<b>Cash flows from investing activities</b>		
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)
<b>Net cash used in investing activities</b>	(28,527)	(34,188)
<b>Cash flows from financing activities</b>		
Repayments of borrowing	(14,714)	(14,290)
<b>Net cash used in financing activities</b>	(14,714)	(14,290)
<b>Change in cash and cash equivalents in the year</b>	268,544	314,658
Cash and cash equivalents at the beginning of the year	958,493	643,835
<b>Cash and cash equivalents at the end of the year</b>	1,227,037	958,493

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



**CAMPBILL DEVON COMMUNITY LIMITED  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JANUARY 2021**

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**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.



**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JANUARY 2021**

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**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.

**CAMPBILL DEVON COMMUNITY LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JANUARY 2021**

**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
	<u>21,403</u>	<u>1,375</u>	<u>22,778</u>	<u>37,430</u>

**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
<b>TOTAL 2021</b>	<u>1,748,586</u>	<u>1,748,586</u>	<u>1,661,997</u>

**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
	<u>7,809</u>	<u>7,809</u>	<u>12,093</u>

**CAMPHILL DEVON COMMUNITY LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JANUARY 2021**

**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	-
	<u>17,081</u>	<u>106,142</u>	<u>123,223</u>	<u>49,069</u>

**7. EXPENDITURE ON RAISING FUNDS**

**COSTS OF RAISING VOLUNTARY INCOME**

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Fundraising expenditure	<u>198</u>	<u>198</u>	<u>734</u>

**FUNDRAISING TRADING EXPENSES**

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Fundraising expenses	<u>1,518</u>	<u>1,518</u>	<u>441</u>



**CAMPHILL DEVON COMMUNITY LIMITED  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JANUARY 2021**

**8. ANALYSIS OF EXPENDITURE BY ACTIVITIES**

	<b>Activities undertaken directly 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Charitable activities	1,750,373	1,750,373	1,670,004

**ANALYSIS OF DIRECT COSTS**

	<b>Activities 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
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
	<b>1,750,373</b>	<b>1,750,373</b>	<b>1,670,004</b>



**CAMPBILL DEVON COMMUNITY LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JANUARY 2021**

**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
	<u>8,250</u>	<u>7,350</u>

**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
	<u>1,128,525</u>	<u>1,043,860</u>

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
	<u>44</u>	<u>44</u>

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).

**CAMPBILL DEVON COMMUNITY LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JANUARY 2021**

**12. TANGIBLE FIXED ASSETS**

	Freehold property £	Motor vehicles £	Fixtures and fittings £	Total £
<b>COST OR VALUATION</b>				
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
<b>DEPRECIATION</b>				
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
<b>NET BOOK VALUE</b>				
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

**CAMPBILL DEVON COMMUNITY LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JANUARY 2021**

**14. DEBTORS**

	2021 £	2020 £
<b>DUE WITHIN ONE YEAR</b>		
Trade debtors	59,222	68,071
Other debtors	3,565	21,903
Prepayments and accrued income	7,175	6,310
	<u>69,962</u>	<u>96,284</u>

**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
	<u>109,939</u>	<u>93,501</u>

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

	2021 £	2020 £
Net obligations under finance lease and hire purchase contracts	<u>13,894</u>	<u>29,474</u>

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

**17. FINANCIAL INSTRUMENTS**

	2021 £	2020 £
<b>FINANCIAL ASSETS</b>		
Financial assets measured at fair value through income and expenditure	<u>1,227,037</u>	<u>958,493</u>

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



**CAMPBILL DEVON COMMUNITY LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JANUARY 2021**

**18. STATEMENT OF FUNDS**

**STATEMENT OF FUNDS - CURRENT YEAR**

	Balance at 1 February 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 January 2021 £
<b>UNRESTRICTED FUNDS</b>					
<b>DESIGNATED FUNDS</b>					
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
	<u>2,156,469</u>	<u>-</u>	<u>(71,315)</u>	<u>238,717</u>	<u>2,323,871</u>
<b>GENERAL FUNDS</b>					
General funds	<u>500,000</u>	<u>1,794,879</u>	<u>(1,637,426)</u>	<u>(238,717)</u>	<u>418,736</u>
<b>TOTAL UNRESTRICTED FUNDS</b>	<u>2,656,469</u>	<u>1,794,879</u>	<u>(1,708,741)</u>	<u>-</u>	<u>2,742,607</u>
<b>RESTRICTED FUNDS</b>					
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
	<u>3,446</u>	<u>107,517</u>	<u>(43,348)</u>	<u>-</u>	<u>67,615</u>
<b>TOTAL OF FUNDS</b>	<u>2,659,915</u>	<u>1,902,396</u>	<u>(1,752,089)</u>	<u>-</u>	<u>2,810,222</u>

**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 fund 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.

**CAMPHILL DEVON COMMUNITY LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JANUARY 2021**

**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 £
<b>UNRESTRICTED FUNDS</b>					
<b>DESIGNATED FUNDS</b>					
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
	<u>2,037,620</u>	<u>-</u>	<u>(75,336)</u>	<u>194,185</u>	<u>2,156,469</u>
<b>GENERAL FUNDS</b>					
General funds	<u>530,789</u>	<u>1,759,239</u>	<u>(1,595,843)</u>	<u>(194,185)</u>	<u>500,000</u>
<b>TOTAL UNRESTRICTED FUNDS</b>	<u>2,568,409</u>	<u>-</u>	<u>(1,671,179)</u>	<u>-</u>	<u>2,656,469</u>
<b>RESTRICTED FUNDS</b>					
Ralph Brereton fund	1,245	-	-	-	1,245
Workshop	531	1,350	-	-	1,881
Resident social activities	253	-	-	-	253
Weavery	67	-	-	-	67
	<u>2,096</u>	<u>1,350</u>	<u>-</u>	<u>-</u>	<u>3,446</u>
<b>TOTAL OF FUNDS</b>	<u><u>2,570,505</u></u>	<u><u>1,350</u></u>	<u><u>(1,671,179)</u></u>	<u><u>-</u></u>	<u><u>2,659,915</u></u>



**CAMPBILL DEVON COMMUNITY LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JANUARY 2021**

**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
	<u>2,659,915</u>	<u>1,902,396</u>	<u>(1,752,089)</u>	<u>-</u>	<u>2,810,222</u>

**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
	<u>2,570,505</u>	<u>1,760,589</u>	<u>(1,671,179)</u>	<u>-</u>	<u>2,659,915</u>

**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)
<b>TOTAL</b>	<u>2,742,607</u>	<u>67,615</u>	<u>2,810,222</u>

**CAMPBILL DEVON COMMUNITY LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JANUARY 2021**

**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)
<b>TOTAL</b>	<b>2,656,469</b>	<b>3,446</b>	<b>2,659,915</b>

**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)	<b>150,307</b>	89,410
<b>ADJUSTMENTS FOR:</b>		
Depreciation charges	<b>123,886</b>	114,709
Losses on investments	<b>(3,387)</b>	(6,772)
Profit on the sale of fixed assets	<b>(1,800)</b>	(18,300)
Decrease in stocks	<b>885</b>	5,431
Decrease in debtors	<b>26,322</b>	177,883
Increase in creditors	<b>15,572</b>	774
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>311,785</b>	<b>363,135</b>

**22. ANALYSIS OF CASH AND CASH EQUIVALENTS**

	2021 £	2020 £
Cash in hand	<b>1,227,037</b>	958,493
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>1,227,037</b>	<b>958,493</b>

**CAMPHILL DEVON COMMUNITY LIMITED  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JANUARY 2021**

**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)
	<u>914,300</u>	<u>283,258</u>	<u>1,197,558</u>

**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
	<u>261</u>	<u>1,306</u>

**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).