

COMMUNITY COUNCIL OF DEVON
OPERATING AS
DEVON COMMUNITIES TOGETHER
TRUSTEES' REPORT AND GROUP FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2024

Charity Registration Number: 1074047

Company Registration Number: 03694095 (England and Wales)



www.devoncommunities.org.uk



The social value of our work has been measured at **£2.78m**

www.devoncommunities.org.uk

Working With Communities 2023-24

171 instances of support/advice for Village Halls

339 Village Halls on our new Devon Community Asset Map

£82,834 grants administered to communities



Building the capacity and skills of local facilities, spaces, services and people

116 social purpose organisations supported in East Devon

806 Devon community, voluntary and other organisations supported

1,087 people contributed to Neighbourhood Plans

7,198 households had the opportunity to contribute to surveys about local housing need

17 local organisations gathered to address health inequalities in South Brent

197 people shared experiences around the Covid-19 vaccine

Reducing inequalities, rural proofing and improving health and wellbeing

46 people on virtual wards supported by DCT and other voluntary sector organisations



£8,884 community wildlife grants awarded

250 people attended energy saving advice events

Key delivery partner in the Devon Land Use Framework pilot

Encouraging community resilience and sustainability

75 people shared lived experiences of health in Ilfracombe and Okehampton

607 community events, workshops and trainings

2,885 people shared their voices through **21** community surveys

Championing diversity and inclusion, listening to minority voices



10 Community Fridges supported

£22,298 awarded in community emergency grants

72 delegates attended our Whole of Society Resilience conference

1,854 people participated in programme to tackle loneliness with public transport



125 people trained to support people to use public transport with confidence

17 jobs created following business support programme for **80** small enterprises and **113** entrepreneurs

260 attendees at **37** training sessions on business and enterprise

Supporting local enterprises

Being flexible, learning, responding to evolving needs

1,245 attendees trained at **115** learning, development and networking events



110 participants from **65** Village Halls completed our Enterprising Halls programme

Evaluated **2** projects for young people, which supported **655** people to enter employment or training

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OBJECTIVES AND ACTIVITIES

The objects of the Community Council of Devon (CCD), operating as Devon Communities Together (DCT), as stated in our memorandum and articles of association are:

- the promotion of any charitable purpose for the benefit of the community in the administrative County of Devon and the South West Region of England (Devon, Torbay, Plymouth, Cornwall, Dorset, Bournemouth, Christchurch & Poole, Somerset, North Somerset, Bath & North East Somerset, Bristol, South Gloucestershire, Gloucestershire, Wiltshire and Swindon) where appropriate,
- the advancement of education and culture, the protection of health, the relief of poverty, distress and sickness in the above area, and
- the giving of assistance and the co-ordination of all statutory and other authorities and voluntary organisations engaged in any of the purposes set out above, by bringing the same together as Members of the Council and the provision of agency services for such authorities or organisations.

Vision and Mission

Our vision is to inspire and support rural communities in Devon to be dynamic and sustainable places for people to live and work.

Our mission is to inspire and support communities to be thriving, resilient and inclusive. We will achieve this through our values of:

- integrity
- professionalism
- collaboration
- inclusion
- resourcefulness

Strategic Plan 2022-25

Devon Communities Together, as a charitable asset-based community development organisation, supports and enables community led initiatives in rural communities. We are the specialist rural service within the Voluntary Community and Social Enterprise (VCSE) sector and amplifying the voice of rural communities at strategic levels, championing grassroots issues, and collaborating to develop local solutions with communities, statutory, voluntary and private sector partners.

The three-year Strategic Plan is designed to be flexible and provide a stable base from which DCT can grow and develop over time and we will review our Strategic Plan during 2024/25. The Plan provides a framework for our activities, informing our Business Development Plan and Integrated Marketing and Communications Strategy. These three strategic documents feed into our work programme, workstreams and organisational targets. Our Theory of Change Social Impact Framework enables us to monitor the impact and effectiveness of our activities. This year we have successfully introduced the Social Value Engine enabling us to effectively measure the social value of our work. This equates to a value of £2.78 million in the year.

Our 2023/24 Quarterly and Annual Impact Reports can be found at <https://www.devoncommunities.org.uk/case-studies>

We continue to operate in a rapidly changing and uncertain external environment, in the context of national policies such as the Levelling Up Agenda; Whole-of-Society Approach to Resilience; Integrated Health and Social Care System legislative and policy framework; Climate Change Net Zero Targets and the emergent Devon and Torbay Combined County Authority Devolution Deal. We have continued to work in partnership with Action with Communities in Rural England (ACRE); Defra; Devon County Council (DCC), District Councils, Town and Parish Councils and One Devon NHS as well as working in collaboration with a wide range of stakeholders and voluntary organisations and community groups. Our asset-based

community- led community development model has a vital part to play in supporting place-based collaboration in Devon's rural and coastal communities going forward.

We work with partners and stakeholders to support 'rural proofing' of local policy and service development and were commissioned by DCC's Adult Social Care Service to rural proof their core policies this year.

We have continued to invest in digital technology and skills and have successfully embedded the implementation of a Microsoft Dynamics whole system digital development programme during 2023-24, to support both frontline service delivery and for back-office functions, as well as introducing the Social Value Engine internal system.

We continuously review our organisational structure and investment in staff and resources to ensure we are operating efficiently and demonstrating good value. We relocated this year and are operating a hybrid working policy and we have continued to invest in upskilling our workforce and in supporting the wellbeing of our staff.

During 2023/24, DCT (excluding its subsidiary) achieved total funding from charitable activities of £725k.

How our activities deliver public benefit

We have been supporting Devon's communities for 63 years. All our charitable activities focus on our vision of dynamic communities shaping their own futures. The work we undertake furthers our charitable purposes and in doing so the Trustees have paid special regard to the Charity Commission statement on public benefit.

During 2024, the DCT membership increased to 302 members. In a challenging and uncertain social and financial environment, we have maintained our core services and have successfully managed existing relationships whilst developing new relationships with key stakeholders and funders. We have successfully delivered the first year of a three-year VCSE infrastructure support contract with East Devon District Council this year, as well as conducting onsite audits of 339 (80%) of Devon's Village Halls.

Statement on Grant Making Activities

We have historically operated several grant-giving programmes to further our charitable objectives and our mission to 'help communities help themselves'. Details of individual Grants made under 3 separate Grant Schemes during 2023-24 are detailed in note 8 a.

KEY ACTIVITIES 2023/24

We have grouped our key activities under our six key strategic aims:

1. Champion diversity and inclusion, hear minority voices and respond to their needs

- DCT were a delivery partner on the Department for Transport "Connecting You" Devon (Tackling Loneliness with Transport) programme. We delivered **10** travel training sessions to community organisations, reaching **62** participants. We also delivered a fundraising training session to **20** representatives of community transport groups.
- DCT addressed Cost of Living challenges in rural communities over the winter, through a Big Energy Savings Network project, with **244** people attending group sessions designed to share energy advice to address fuel poverty, energy efficiency, cost of living and support for people in vulnerable situations. We managed the National Grid Energy Outreach Programme funded Winter Warmer programme and provided **120** "Winter Warmer" kits to communities during the winter of 2023/24.
- DCT facilitated community engagement events in Mid and North Devon, gathered feedback from nearly **200** rural residents, to better understand the Covid 19 vaccination barriers for seldom heard groups.

- Actions taken in response to digital audits carried out on our website have improved accessibility and overall use experience. We are working towards building a new website during 2024-5, which will contribute to making DCT a charity more inclusive to people of all digital skill levels and support needs.

2. Identify and work to reduce inequalities to ensure 'rural proofing' of services and to improve community health and wellbeing

- DCT successfully achieved the inclusion of a category of people living in rural areas in the One Devon NHS Quality and Equality Impact Assessment last year and presented evidence to The House of Lords Integration of Primary and Community Care Inquiry Committee in 2023. The Committee Report "Patients at the centre: integrating primary and community care" was published on the 15th December 2023.
- DCT co-ordinated and evaluated the VCSE Virtual Wards Pilot in Eastern Devon between March and July 2023. During the pilot, 46 patients were referred by the hospital clinical team; 31 hours of digital and community wrap around support were provided by 7 local VCSE organisations and 19 VCSE staff were trained in digital medical devices. The pilot created a UK precedent, by establishing parallel clinical and VCSE patient referral pathways.
- DCT was a partner in a Plymouth University-led research project: Devon Community Assets Research Collaborative. DCT facilitated a place-based workshop in South Brent, as part of a rural community practice study to talk about health inequalities with residents, local organisations and services, building on the practice case study DCT ran earlier in the year, in rural mid-Devon. 17 local organisations attended the event. A report was shared with the ICS Population Health Management (Health Inequalities) Steering Group and research partners.
- DCT has chaired the Torbay, Plymouth & Devon VCSE Assembly Digital Inclusion Partnership, which aims to address digital inequalities, widen participation and help tackle rural inequalities in access, experience, and outcomes. DCT is also a member of the One Devon NHE Data and Digital Transformation Board.

3. Work with communities to develop innovative ways to achieve community resilience and a positive impact for climate change and sustainability

- DCT manages The Devon Community Resilience Forum. This year we supported the production of 6 new or updated emergency plans and facilitated 28 engagements with 21 Town and Parish Councils, to engage communities on creating an emergency plan. The programme awarded £19,684 in community resilience grants to 19 rural and coastal communities across Devon. Over 60 delegates attended the "Devon Prepared" Whole of Society Resilience conference we facilitated in March 2024.
- DCT has continued to manage the stakeholder engagement aspect of the Devon Resilience Innovation Project (DRIP), part of the Flood & Coastal Resilience Programme. This year, Parish Councillors and Parish Clerks from 14 Devon rural and coastal communities were engaged with about property flood resilience measures resulting in improvements in the way key messages are shared with local community groups
- DCT continued to be one of two the SW Local Leads for the national Voluntary and Community Service Emergencies Partnership.
- We managed the administration of the "Wild About Devon" community wildlife grant scheme in partnership with the Devon Environment Foundation and DCC, allocating £10,328 small grant funding to 39 community groups to undertake diverse wildlife projects. 578 volunteers undertook 1,943 hours of work, with 985 recorded engagements with members of the public. A further £13,746 of match funding was secured by local communities.
- DCT has worked alongside community fridge volunteers to evaluate the Devon Food Rescue Scheme and provide greater understanding of the benefits and challenges of community fridges. 582 survey responses and user/ contributor stories were collected across 10 locations and a final evaluation report was produced based on insights shared by local people to inform the environmental and financial sustainability of these important community assets.

- DCT has continued to administer the Devon Oil Collective in partnership with Af-Affinity. This year, our **280** Devon Oil Collective members were supported to collectively purchase **176,441** litres of oil.

4. Support Devon's rural economy, local entrepreneurs and businesses to develop and thrive, and promote community wealth building

- DCT's business start-up and growth support service, New Start Devon came to an end this year (our last European funded programme). Over the 4 years of project delivery, **80** small businesses and **113** entrepreneurs were supported. This year, we developed a new strand of enterprise support for Village Halls and Community buildings called 'Enterprising Halls' and **94%** of the **31** Enterprising Halls clients who attended the programme rated it as Excellent or Good
- DCT completed delivery as a key delivery and evaluation partner in the Experience Works Programme, delivering mentoring for the 18-24-year-olds in Devon. DCT worked with the funder and the **6** delivery partners to collect and analyse qualitative and quantitative data over the duration of the programme. Across Devon, **2700** individuals took part in training representing nearly **500** Devon businesses delivering significant positive impacts to local communities in terms of individual and business growth.
- DCT provided support to the Devon Community Shops Network. We attended **4** network meetings, attended by representatives of **27** community shops to provide support to community shops and volunteers.
- DCT has been instrumental in the re-forming of the South West Peninsula Social Enterprise Network, working in partnership with **3** key partners, Local Spark Torbay, Plymouth Social Enterprise Network and the School for Social Entrepreneurs.
- DCT's subsidiary company, Constructing Futures Devon Ltd (CFDL) was created to facilitate real life construction experience for local young people studying construction skills through South Devon College. With the sale of the last renovated property in 2023, the CFDL Board has this year been evaluating and planning next steps.

5. develop community capacity building, through local facilities, spaces, services, people and their skills

- This year, DCT completed the first ever Devon Village Hall Audit, completing onsite audits of **339 (80%)** of Devon's Village Halls and produced an online asset map of the Devon Village Hall Network demonstrating their essential role in our rural communities. We produced an interim Devon report and **7** District reports in 2023. We have identified that **67%** of Village Halls are empty for over half the time, clearly demonstrating the unused potential for Village Halls as rural community hubs.
- DCT continued to offer a specialist information and advice service to community buildings across Devon, with member halls benefiting from a more extensive service. In total, the service has dealt with a total of **171** enquiries.
- DCT began delivering a UK Shared Prosperity Funded 3-year contract let by East Devon District Council to deliver a programme of VCSE infrastructure support and capacity building in East Devon. The project has to date engaged with **351** local charities and over **200** have attended training events or received specialist one-to-one support.
- DCT has continued to support the Devon Community Housing Hub this year and we also began delivering on a new Defra-funded Rural Housing Enabler Programme. We conducted **7** Housing Need Surveys this year. Surveys have been sent to **6,983** households, resulting in responses from **1357** households to date, identifying a need for **129** affordable homes. We have engaged with all **7** of Devon's rural District Councils through our membership of Devon's Affordable Housing Delivery Forum.
- DCT's specialist Community Development consultancy service, Catalyst, delivered specialist support to **15** rural communities this year, providing community engagement; community consultations; impact evaluations and strategy and business planning support.
- DCT was the key community engagement delivery partner on the Devon Land Use Framework pilot revisiting the case for a land use framework in England. The Food Farming and Countryside

Commission report "The Multifunctional Land Use Framework - The key to better land use decisions" was published in December 2023, by the Food, Farming and Countryside Commission, calling for an independent cross-departmental Land Use Commission.

- DCT has provided operational and strategic support for the Torbay, Plymouth and Devon VCSE Assembly.

6. flourish as an agile, flexible, learning organisation, responding positively to the evolving needs of our communities, stakeholders and staff.

- Through DCT's Devon Community Learning programme, we have delivered **110** learning development and peer support events training to a total of **1245** participants across Devon in both online and face-to-face settings. We have continued our collaboration with Citizens Advice Devon, facilitating **7** online benefits awareness courses.
- We completed Phase Two of our Digital System development plan, embedding and data cleansing our custom-built Microsoft Dynamics Customer Relationship Management (CRM) System and transitioning to a Sharepoint based system to enhance effective teamwork and collaboration. The staff team have been upskilled in PowerBi.
- DCT staff and Trustees attended **2** team training events on Impact Evaluation and Managing Challenging Situations, as well as a series of Dynamics CRM training and coaching sessions. We also held a Trustees Board awayday in September 2023.
- Staff attended **4** national conferences, **3** hosted by Action with Communities in Rural England (ACRE) and **1** National Whole of Society Resilience conference.

FINANCIAL REVIEW

Group Income (see notes 2 - 6 to the financial statements)

During the year ended 31 March 2024, DCT achieved total incoming resources of £1,046,639 (31 March 2023: £1,542,389).

Group Expenditure (see notes 7 - 8a to the financial statements)

Total resources expended amounted to £1,358,450 (2023: £1,535,815), of this £82,834 (2023: £184,272) was directly disbursed as grants. The overall decrease relates to changes in programmes of externally funded projects.

Transfers between funds include direct charitable expenditure for restricted fund programmes, which is discharged through core activities. It comprises contributions for project management expenses and programme administration costs, including premises and ICT expenses. (See note 9).

Included in transfers between funds is the Constructing Futures Devon brought forward balance on the deferrd grant of £257,939 which was reclassified in the year from Restricted to Designated following confirmation that all the terms of the original funding had been met.

Overall Position

The combined effect of the above can be summarised in the table below (as per the Group Statement of Financial Activities on page 18) and are represented by the assets and liabilities as shown in the Group Balance sheet on page 19.

	Movement in Funds 2023-2024	Balance on Funds at 31 March 2024	Movement in Funds 2022-2023	Balance on Funds at 31 March 2023
	£	£	£	£
Unrestricted Fund	76,359	92,683	15,814	16,324
Restricted Funds	(324,736)	134,617	(69,457)	459,353
Designated Funds	(63,434)	520,827	60,217	584,261
Total	(311,811)	748,127	6,574	1,059,938

RESERVES POLICIES

The total funds held by DCT on 31 March 2024, as set out in the Group Statement of Financial Activities on page 18 are split into restricted, unrestricted and designated funds:

The group **unrestricted funds** show an increase in the movement of funds amounting to £76,359 (2023: £15,814). This has resulted in the total fund balance increasing from £16,324 to £92,683 in the current year. This fund represents free reserves after setting up a General Reserve, and the balance is for use at the charity's discretion, such as covering project cash flow and potential deficits.

The group **restricted funds** show a decrease in the movement of funds amounting to £324,736 (2023: decrease of £69,457). The total restricted fund balances have decreased from £459,353 to £134,617 in the current year.

The group **designated funds** show a decrease in the movement of funds amounting to £63,434 (2023: increase of £60,217). The total designated fund balances have decreased from £584,261 to £520,827 in the current year.

At the end of the reporting period, the charity held reserves designated for specified purposes as follows:

General Reserve - To cover the running costs and potential wind-up costs of the charity. The level for this fund was £200,000 at the year end, and the basis for retaining this figure is as follows:

- Redundancy costs of staff and other related costs in the event of DCT having to cease activities.
- Cash flow requirements of project working under Government, Local Government programmes.
- Shortfalls resulting from the uncertainty over the continuity of core funding with annual funding agreements.
- The cost of staff replacements in the event of long-term sickness
- Forward commitments requiring prepayments e.g., rent and ACRE subscription
- Provision for payment of non-cancellable operating leases for equipment
- Bad debts contingency
- Contingency against claims for damages and compensation

Strategic Development Fund - This fund was established for the strategic development of the organisation, including:

- Match funding against bids for new work
- Developing new areas of work
- Developing the strategic capacity of the organisation

The balance on this fund at 31 March 2024 was £59,635, and the Trustees have earmarked £32,594 from this fund for specific development proposals in 2024-25, with the remainder to be available as opportunities arise and for long term development.

Systems Development Fund - This fund was established with the purpose to fund project costs of developing new IT systems. The balance on this fund at 31 March 2024 was £48,649 and Trustees have agreed to utilise £31,216 in 2024-25 to fund ongoing systems updates and to part fund the continuation of a Digital Systems Lead post.

Premises Fund - This fund was established to cover the estimated costs associated with moving to a new office location, including fit-out costs, moving costs and to provide a reserve for potential dilapidation costs. At 31 March 2024 the balance on this fund was £19,547 which is allocated to future write offs of leasehold improvements and other capital items.

Catalyst Consultancy - This fund is used to manage small consultancy contracts (typically below £10k). Any surpluses generated are ordinarily transferred to Unrestricted Funds.

Devon Community Learning - This fund was established to manage the delivery of DCT's own training and learning offer. Any surpluses generated are ordinarily transferred to Unrestricted Funds.

Healthwatch Devon Fund - This fund was set up with funds received from Healthwatch Devon CIO and will continue to be used to fund future projects with a focus on health and wellbeing.

During the year there were additional designated funds for specific projects with remaining balances being transferred to Unrestricted Funds as projects come to an end.

INVESTMENT POLICY

Funds not required immediately are invested so that capital is not put at risk but protected against inflation and income is maximised as far as possible. In accordance with this investment policy, longer-term investment is currently in a 31-day notice account with Cambridge & Counties Bank. During the year a further investment was made in a 12 month fixed term interest deposit with Aldermore Bank. Investments are covered under the Financial Services Compensation Scheme, which protects retail customers should a financial services firm default on its obligations.

DCT continued to support its trading subsidiary Constructing Futures Devon Ltd (CFDL). When financial support is required by way of advancing a loan, interest rates and repayment terms are established to reflect the risk involved and protect DCT's capital against inflation. DCT's Board has previously sought, and acted on, professional advice on the risk level, terms, and legal implications of making loans to CFDL.

PRINCIPAL RISKS AND UNCERTAINTIES

We recognise that our work carries potential financial, operational, regulatory, and strategic risks, and we have risk assessment processes in place to assess and manage these carefully. Our current risk register sets out 8 categories of risk. These are:

- Financial
- Personal
- Reputational
- Premises
- IT
- Business Disruption
- Organisational and Operational
- Health and Safety

Each of these categories have been reviewed and refreshed to take account of current risks, controls we have in place and the priority we propose the risk should be given. Our Risk Management Plan comprises:

- Annual review of the risks faced by the charitable company and priority ratings according to impact and likelihood,
- The development of procedures to minimise risks in all areas and mitigate the impact for any that should materialise.

The Chief Executive is responsible for involving staff in the risk management process and maintaining the appropriate level of Trustee involvement. The organisational Risk Register is reviewed quarterly, and 'RAG' rated status reports provided to the Board of Trustees and the Business Continuity Plan is reviewed and updated annually. DCT has identified the following as the current top risks for the organisation:

- **Risk: Financial - Uncertainty regarding UK Government and Public Sector resulting in failure to secure long-term funding/ maintain sufficient reserves**
 - **Mitigation:** The CEO, supported by the Deputy CEO, has maintained a pipeline of potential new business opportunities and a regular monitoring system to horizon scan funding opportunities and to measure the rate of success of funding applications submitted. Monthly budget reviews identify potential revenue gaps and monthly budget monitoring ensures revenue generation activities are on track to meet financial targets. Reserve policies are regularly monitored and assessed, and robust financial controls and processes ensure that DCT is not vulnerable to theft or fraud.
- **Risk: IT Failure/ Disruption/ Cyber Security Breach**
 - **Mitigation:** DCT has reviewed IT support needs with our provider and has upgraded cyber security. Data and software are cloud based, mitigating risk of loss of data, security breaches and outdated software. We have implemented a system wide Customer Relationship Management (CRM) and monitoring dashboard system. We ensure all staff are using devices that are fit for purpose for remote working. Issues of vulnerability to viruses

and hacking are mitigated through robust firewalls and security provided by our IT Support Service.

- **Risk: Performance failure resulting in reputational damage**
 - **Mitigation:** We have achieved the ISO 9001 and 14001 quality standards and ensure that we are always operating in compliance with them.

- **Risk: Personnel - Staff recruitment and retention challenges due to short term funding model**
 - **Mitigation:** Staff handbook provides all relevant information to staff on CCD employment policies and processes. Staff receive regular one to one supervision and annual appraisals. We invest in workforce development and staff wellbeing and seek opportunities to provide continuing professional development opportunities through internal promotion. We conducted and responded to a detailed staff satisfaction survey in 2023 and are using the intelligence gained to plan for training and identify any workforce skills gaps.

- **Risk: Premises - Failure to provide an appropriate working environment**
 - **Mitigation:** DCT has continued to operate a hybrid working model during 2023/24, which enables the organisation to be more resilient and to have greater flexibility. We relocated to new office premises in July 2023 and consulted with both Staff and Trustees on the creation of the new office environment.

FUTURE-PROOFING PLANS

We will continue to strive, as an agile and learning organisation, to invest in our own networks to support Devon's communities around the broad themes of building capacity and skills; community resilience; economic development; health and wellbeing; and environmental sustainability.

We will continue to champion diversity and inclusion and work to reduce rural and health inequalities, gathering intelligence and evidence so we can represent the needs of communities to policy makers and commissioners at both local and national levels.

Key external factors impacting DCT:

- UK General Election - uncertainties re national policy development and strategy
- Whole-of-Society Approach to Resilience
- New Health and Social Care Integrated Care System
- Climate Change - Net Zero Targets
- Cost of Living Crisis Legacy
- Public sector increased financial pressures and rising demand for services

We will seek to secure resources which will enable us to achieve our long-term goals:

1. Building place-based partnerships and programmes to contribute to the improvement of our six strategic aims, to add value to the contributions of individual initiatives. We will achieve this by:
 - playing an active part in the Devon, Plymouth, and Torbay VCSE Assembly Executive Group, and
 - delivering place-based services in each rural District in collaboration with District Councils and local partners.

2. Gathering and disseminating intelligence on rural and coastal communities' lived experience and resilience. By profiling resource and capacity to identifying solutions, we will secure the information necessary to inform future funding and service development strategies. We will achieve this by:
 - conducting a minimum of six local community consultation activities per year
 - continuing to support the development of the online community asset map audit of Devon village halls, and
 - continue to analyse the 2021 Census results and open-source data to identify and respond to key demographic changes in rural Devon.

3. Empowering communities to develop asset-based community engagement and capacity building in partnership with public sector leaders, with the aim of reducing rural inequalities. We will achieve this by:
 - promoting a rural index of deprivation model and policy rural proofing with DCC, One Devon NHS and Local Authorities, and
 - conducting a 'rural proofing' analysis of a minimum of one county-wide service or policy per year.
4. Tackling the lack of housing and services for people in rural areas by supporting communities to develop community and neighbourhood plans and delivering Housing Needs Surveys. We will achieve this by:
 - continuing to manage and develop the Devon Community Housing Hub and the Devon Rural Housing Enabler Service.
 - annually delivering a minimum of eight Housing Needs Surveys.
5. Actively supporting the economy of Devon by assisting community-owned micro small and medium enterprises, and through the creation of training opportunities, skills development and increased employment. We will achieve this by:
 - continuing to support the Devon Social Enterprise Network.
6. Collaborating with communities, VCSE and public sector partners to identify and reduce rural health inequalities to improve health and wellbeing. We will achieve this by:
 - initiating and delivering a minimum of three programmes per year focused on reducing rural health inequalities and promoting community wellbeing.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Community Council of Devon (CCD) is a charitable company, founded in 1961, and incorporated on 12th January 1999. In 2014, members of the CCD voted to change the operating name of the charity to Devon Communities Together.

The guarantors are the full members of the charity, and their liability is limited to £1. The governing document of the charity is the Memorandum and Articles of Association. The Directors of the company are also charity Trustees for the purpose of charity law.

Trustees are either elected by full members of DCT at general meetings, or co-opted because of specialist knowledge, which will assist in the operation of our business.

The Strategic Plan was refreshed during 2022 and the key strategic aims have been revised for the period 2022-25.

The Trustees met quarterly as a Board with the Chief Executive and key staff. All papers are made available in advance of meetings and all proceedings and decisions recorded formally in minutes. Two committees met quarterly to advise the Board on (a) finance and personnel matters, and (b) enterprise, marketing and communications.

Strategic decisions are made by the Board, with delegation of the day-to-day management to the Chief Executive, Nora Corkery.

Policy review

The Board undertakes a rolling programme of policy review throughout the year, with direct responsibility for this delegated to the Finance and Personnel Committee. This ensures that all our policies follow good practice and include any statutory changes. We are assisted in this process by WorkNest.

Disclosure of Related Party Transactions

Trustees do not receive remuneration or other benefit from their work with the charity, other than allowable out-of-pocket expenses.

REFERENCE AND ADMINISTRATIVE DETAILS

President	David Fursdon, HM Lord-Lieutenant of Devon
Chair	Nicola Gurr
Board Members	Alan Quick Charlotte Gough (Treasurer) Dale Hall (resigned 16 November 2023) David Rogers Ian Cowling Jennifer Manning (appointed 16 November 2023) Matthew Dodd Rebecca Parry (appointed 16 November 2023) Renee Smithens (Vice Chair) Simon Sanger-Anderson (resigned 16 November 2023) Vic Ebdon William Styles (resigned 26 July 2023) Zoe Seaton
Charity Number	1074047
Company Number	03694095
Principal Address and Registered Office	1 Northleigh House, Thorverton Road, Exeter, EX2 8HF
Bankers	Unity Trust Bank, Four Brindleyplace, Birmingham, B1 2JB Cambridge & Counties Bank, Charnwood Court, 5B New Walk, Leicester, LE1 6TE
Solicitors	Foot Anstey Senate Court, Southernhay Gardens, Exeter EX1 1NT Tozers, Broadwalk House, Southernhay West, Exeter EX1 1UA
Auditors	PKF Francis Clark, Centenary House, Peninsula Park, Rydon Lane, Exeter, EX2 7XE

Devon Communities Together is the operating name of The Community Council of Devon. This change was voted for and made at its AGM in November 2014.

TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of Community Council of Devon for the purposes of company law) are responsible for preparing the Trustees' Report and the group 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 group financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice (SORP);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the group financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to disclosure to our auditors

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the charity's auditor is unaware; and
- the trustees, having made enquiries of fellow directors and the charity's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

AUDITORS

PKF Francis Clark were appointed auditors to the charitable company and in accordance with Section 489 of the Companies Act 2006, a resolution proposing that they be re-appointed will be put to the Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies, and was approved by the board on 1 August 2024 and signed on their behalf by: -

Directors/Trustees



Nicola Gurr,
Chair



Charlotte Gough,
Treasurer

Opinion

We have audited the financial statements of the Community Council of Devon (the "Charity") for the year ended 31st March 2024, which comprise the Group Statement of Financial Activities, Group and Parent Charity Balance Sheets, Group Statement of Cash flows and notes to the financial statements, 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and charity's affairs as at 31st March 2024 and of its group income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC'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 Charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were 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 trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinions 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, (which includes the directors' report prepared for the purposes of company law) for the financial year for which the financial statements are prepared is consistent with the financial statements; and

- the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity 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 the 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 obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 14, the trustees (who are also the directors of the charity 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 they 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 Charity'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 Charity or to cease operations, or have no realistic alternative but to do so.

Our 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 auditor's 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.

As part of our audit planning, we obtained an understanding of the legal and regulatory framework applicable to the Charity and its subsidiary, and sectors in which they operate. We identified the principal risks of non-compliance with laws and regulations as relating to breaches of Charity legislation, building, and planning regulations, health and safety regulations and breaches of The General Data Protection Regulation ("GDPR"). We also considered other laws and regulations that have a direct impact on the preparation of the financial statements, such as The Companies Act 2006 and relevant tax legislation. We considered the extent to which any non-compliance with these laws and regulations may have on the Charity's ability to continue trading and the risk of a material misstatement in the financial statements. We also evaluated the risk of misstatement of profit, including management bias in accounting estimates.

Based on this understanding we designed our audit procedures to identify irregularities. Our procedures involved the following;

- We made enquires of senior management as to their knowledge of any non-compliance or potential non-compliance with laws and regulations that could affect the financial statements, as listed on page 16. As part of these enquiries we also discussed with management whether there have been any known instances of fraud, of which there were none.
- We identified the individuals with responsibility for ensuring the Charity complies with laws and regulations and discussed with them the procedures and policies in place.
- Discussed with the health and safety officer if any incidents have been reported during the year under The Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 2013 ("RIDDOR").
- We reviewed minutes of meetings of senior management and those charges with governance.
- Reviewed legal and professional costs to identify any possible non-compliance or legal costs in respect of non-compliance.
- We challenged assumptions and judgements made by management in its significant accounting estimates.
- We audited the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements. This risk increases the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements as we are less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment, collusion, omission or misrepresentation.

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 auditor's report.

Use of our Report

This report is made solely to the Charity'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 Charity's members those matters we are required to state to them in an auditor's 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 Charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

NEIL HITCHINGS (Senior Statutory Auditor) *PKF Francis Clark*

For and on behalf of

PKF FRANCIS CLARK, Chartered Accountants & Statutory Auditor

Centenary House, Peninsula Park, Rydon Lane, Exeter, EX2 7XE

6 August 2024

COMMUNITY COUNCIL OF DEVON
GROUP STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING GROUP INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Designated Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Designated Funds 2023 £	Total Funds 2023 £
INCOME AND EXPENDITURE									
Incoming Resources									
Donations and Legacies	2	11,940	0	374	12,314	11,276	0	173	11,449
Other Trading Activities	3	1,427	0	0	1,427	1,560	0	0	1,560
Income from Investments	4	25,921	0	0	25,921	5,235	0	0	5,235
Income from Charitable Activities	5, 6	408,427	448,283	150,267	1,006,977	503,913	659,846	360,386	1,524,145
Total Incoming Resources		447,715	448,283	150,641	1,046,639	521,984	659,846	360,559	1,542,389
Resources Expended									
Expenditure on Charitable Activities	7, 7a	1,177,839	63,536	34,241	1,275,616	1,137,609	182,865	31,069	1,351,543
Expenditure on Charitable Activities - Grants	8, 8a	0	82,834	0	82,834	0	184,272	0	184,272
Total Resources Expended		1,177,839	146,370	34,241	1,358,450	1,137,609	367,137	31,069	1,535,815
NET INCOME/(EXPENDITURE)		(730,124)	301,913	116,400	(311,811)	(615,625)	292,709	329,490	6,574
Transfers between funds	9	806,483	(626,649)	(179,834)	0	631,439	(362,166)	(269,273)	0
NET INCOME/(EXPENDITURE) FOR THE YEAR AND NET MOVEMENT IN FUNDS		76,359	(324,736)	(63,434)	(311,811)	15,814	(69,457)	60,217	6,574
Balances brought forward at 1 April 2023		16,324	459,353	584,261	1,059,938	510	528,810	524,044	1,053,364
BALANCES CARRIED FORWARD AT 31 MARCH 2024		92,683	134,617	520,827	748,127	16,324	459,353	584,261	1,059,938

Analysis of Funds is shown on page 35 of these financial statements.
The Statement of Financial Activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

COMMUNITY COUNCIL OF DEVON
BALANCE SHEETS
AS AT 31 MARCH 2024

		Group		Charity	
	Notes	2024	2023	2024	2023
		£	£	£	£
Fixed Assets					
Tangible assets	14	9,984	537	9,984	537
Investments	14a	0	0	100	100
		9,984	537	10,084	637
Current Assets					
Stock	15	0	311,000	0	0
Debtors	16	49,319	102,135	48,077	116,357
Investments	17	84,787	0	84,787	0
Cash at bank	17	750,225	882,767	565,615	838,707
		884,331	1,295,902	698,479	955,064
Creditors: amounts falling due within one year	18	146,188	236,501	144,991	79,175
Net Current Assets		738,143	1,059,401	553,488	875,889
Total Assets Less Current Liabilities		748,127	1,059,938	563,572	876,526
Funds					
Unrestricted	19	92,683	16,324	95,382	90,851
Restricted	19	134,617	459,353	134,617	201,414
Designated	19	520,827	584,261	333,573	584,261
		748,127	1,059,938	563,572	876,526

The charity made a deficit of £312,954 (2023: deficit £31,705).

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements on pages 18 to 35 were approved by the board of directors on 1 August 2024 and were signed on its behalf by: -

Directors/Trustees



Nicola Gurr, Chair



Charlotte Gough, Treasurer

Company Registered Number: 3694095

COMMUNITY COUNCIL OF DEVON
GROUP STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 31 MARCH 2024

	Total Funds 2024 £	Total Funds 2023 £	
Cashflows from Operating activities:			
Net cash provided by/ (used in) Operating activities	88,347	398,400	
Cashflows from Investing activities:			
Purchase of Fixed Term investment	(84,787)	0	
Dividends, Interest and Rents from Investments	25,921	5,235	
Purchase of Property, Plant and Equipment	(12,023)	0	
Net cash provided by Investing activities	(70,889)	5,235	
Cashflows from Financing activities:			
Repayment of loans	(150,000)	0	
Net cash provided by Financing activities	(150,000)	0	
Change in cash and cash equivalents in the reporting period	(132,542)	403,635	
Cash and cash equivalents at the beginning of the reporting period	882,767	479,132	
Cash and cash equivalents at the end of the reporting period	750,225	882,767	
RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASHFLOW FROM OPERATING ACTIVITIES			
Net Income for the reporting period (as per the statement of financial activities)	(311,811)	6,574	
Adjustments for:			
Depreciation charges	2,576	134	
Interest from Investments	(25,921)	(5,235)	
Decrease in Stocks	311,000	223,598	
Decrease in Debtors	52,816	200,615	
Increase/(Decrease) in Creditors	59,687	(27,286)	
Net cash provided by Operating activities	88,347	398,400	
ANALYSIS OF CASH AND CASH EQUIVALENTS			
Cash at bank	750,225	882,767	
Total cash and cash equivalents	750,225	882,767	
ANALYSIS OF CHANGES IN NET DEBT			
	At 1 April 2023	Cashflows	At 31 March 2024
	£	£	£
Cash and cash equivalents	882,767	(132,542)	750,225
Loans and borrowings	(150,000)	150,000	0
Total	732,767	17,458	750,225

1. ACCOUNTING POLICIES

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

a) Company status and Statutory information

The Charity is a Company Limited by Guarantee, has no share capital, and is registered in England and Wales. The company was incorporated on 12th January 1999 and the charities registered number and registered office address can be found within the Reference and Administration details on page 9 of the financial statements.

The members of the company are the trustees who are also ordinary members. In the event of the charity being wound up the liability in respect of the guarantee is limited to £1 per member of the Charity. A list of these members can be found in the Reference and Administration details on page 9 of the financial statements.

b) Basis of preparation

The financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

CCD 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 notes.

The financial statements consolidate the results of the charity and its subsidiary undertaking on a line-by-line basis. A separate Statement of Financial Activities and Income and Expenditure Account for the charity has not been presented because the charity has taken advantage of the exemption afforded by section 408 Companies Act 2006.

The financial statements are presented in pound sterling (£) which is the charity's functional and presentation currency.

c) Preparation of the financial statements on a going concern basis

CCD reported a group deficit in the reporting period of £311,811, with total funds held at the end of the period of £748,127. Of these total group funds, £613,510 was held in either unrestricted or designated funds; a net increase of £12,926. Designated funds include a General Reserve Fund set at £200,000, which would cover costs that would arise should the charity cease trading.

The charity reported a group net cash outflow of £132,542 for the year, with group cash and cash equivalents held at the end of the period of £750,225.

The economic outlook, cuts in public spending, and reduced levels of available grant funding are a significant area of financial uncertainty for the charity. We have mitigated this by a strategic drive to diversify income streams, a move towards earned income and commissioned work, and the development of a robust pipeline of funding opportunities. This is monitored and scrutinised regularly by senior staff, and by trustees on a quarterly basis.

Having made all necessary enquiries, based on the information available to date, the directors are satisfied that the company is expected to maintain sufficient cash balances to meet the requirements of the business for a period of at least twelve months from the date of approval of these financial statements. Accordingly, the directors continue to adopt the going concern basis of presentation.

d) Fund accounting & reserves policies

i) Unrestricted funds - consists of one fund that the charity may use at its discretion.

ii) Restricted funds - are those for a pre-agreed purpose where the donor has imposed conditions on the use of the funds. The policy for such funds is to adhere to the relevant conditions; temporary timing differences for income received may occur at the reporting date and is the reason for negative balances on some funds.

These are reported as follows:

- **ACRE/Defra** - To manage the Defra funding received in partnership with ACRE.
- **Devon Community Housing Hub** - To support communities in establishing a need for affordable housing.
- **Devon County Council - Devon Remembers** - To support the restoration, renovation and maintenance of World War 1 War Memorials.
- **Empowering Enterprise** - To focus on identifying opportunities for young people furthest from the labour market to access work experience or volunteering opportunities.
- **Experience Works** - a programme of employability support and bespoke mentoring that helps 15-24 year olds to get into work, training or education.
- **Devon Community Resilience Forum** - To encourage the production of emergency plans at a community level.
- **Devon Food Rescue** - To enable communities across Devon to rescue and redistribute surplus food from across the supply chain.
- **Energy Outreach** - To provide advice on energy saving efficiencies.
- **Constructing Futures Devon** - To provide onsite construction skills to learners and apprentices from South Devon College by acquiring new build properties or refurbishment projects.
- **New Start Devon/YTKO** - To give business advice and support to new and growing businesses over 3 years.
- **Wild About Devon** - A community wildlife grant scheme in partnership with the Devon Environment Foundation and Devon County Council.
- **NHS Virtual Wards Pilot** - supporting patients receiving clinical treatment in their homes.
- **NHS VCSE Assembly Fund** - To increase engagement with the NHS and Social Care to improve health and care, public health and reduce health inequalities.
- **NHS Core 20 + Connector fund** - To reduce rural health inequalities through social prescribing.
- **Growing Communities grant fund** - To provide grants for not-for-profit rural community groups and organisations, in partnership with DCC.
- **SSE Community Renewal Fund** - To provide funding support for Social Enterprise organisations.
- **Innovation for Youth and Community Project (IYC)** – To provide funding support for rural young peoples groups (part of the Community Renewal Funding).
- **Travelling With Confidence** - A project to support disadvantaged people access public transport, funded by Motability.

iii) Designated funds - are unrestricted funds for specific purposes and are explained in more detail below. The trustees have decided that setting aside funds in this way is an effective financial discipline which helps the charity make the best use of its resources.

These are reported as follows:

- **Catalyst Consultancy** - This fund is used to manage small consultancy contracts (typically below £10K). Any surpluses generated are ordinarily transferred to the Unrestricted Funds.
- **Strategic Development Fund** - This fund covers the strategic development of the organisation, including:
 - match funding against bids for new work
 - developing new areas of work
 - developing the strategic capacity of the organisation

- **General Reserve** - To cover the running costs and potential wind-up costs of the charity. The level for this fund is set at £200,000, based on the following:
 - The redundancy costs of staff and other related costs in the event of Community Council of Devon having to cease its activities;
 - Cash flow requirements of project working under Government, Local Government and European Union programmes;
 - Shortfalls resulting from the uncertainty over the continuity of core funding with annual funding agreements;
 - The cost of staff replacements in the event of long term sickness;
 - Forward commitments requiring prepayments e.g. rent and ACRE subscription;
 - Provision for payment of non-cancellable operating leases for equipment (note 21);
 - Bad debts contingency;
 - Contingency against claims for damages and compensation.
- **Devon Community Learning** - A fund set up to manage the delivery of training and learning courses.
- **Love Devon** - This fund was established to manage fund raising of the charity.
- **Premises Fund** - This fund was set up to manage the costs of re-locating offices and to provide for potential dilapidation costs
- **Systems Development Fund** - This fund was set up to cover a project for future IT systems development.
- **Healthwatch Devon** - A fund set up to manage the legacy grant from Healthwatch Devon, to be used for future health related projects.
- **Devon Resilience Innovation Project** - A fund set up to manage the funding of DCC's Resilience Innovation project.
- **Connecting You** - This fund was set up to manage the funding of DCC's Connecting You project.
- **NHS Covid Vaccine Outreach** - This fund was set up to manage the funding for Vaccine outreach support in Mid and North Devon.
- **Village Halls Audits support** - This fund was set up with funds received from NHS One Devon to support our continued programme of Village Halls audits.

e) Income

All incoming resources are included in the statement of financial activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies apply to categories of income:

- Grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance. Where income is received in advance of performance its recognition is deferred and included in creditors. Where entitlement occurs before income is received the income is accrued

f) Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of resources.

- Grants are charged to the statement of financial activities when a constructive obligation exists, notwithstanding that, they may be paid in future accounting periods.
- Charitable activities expenditure enables Community Council of Devon to meet its charitable aims and objectives.
- Governance costs are the costs associated with the governance arrangements of the charity which relate to the general running of the charity as opposed to those costs associated with fundraising or charitable activity.
- Support costs, relating to a single activity are allocated directly to that activity. Where support costs relate to several activities they have been apportioned as set out in note 7a.

COMMUNITY COUNCIL OF DEVON
 NOTES TO THE GROUP FINANCIAL STATEMENTS (CONTINUED)
 FOR THE YEAR ENDED 31 MARCH 2024

g) Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost over their expected useful economic lives as follows:

- ICT Development and equipment - 50% per annum on cost.
- Furniture & equipment - 20% reducing balance.
- Tangible fixed assets costing less than £500 are not capitalised.
- Leasehold improvements - written off on a straight line basis over remainder of lease.

h) Financial instruments

The Community Council of Devon 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 except for bank loans which are subsequently measured at amortised cost using the effective interest method.

- Financial assets, includes trade receivables, cash and bank balances and investments are recognised at transaction value.
- Financial liabilities, includes trade payables and recognised at transaction value. Trade payables are obligations to pay for goods and services acquired from suppliers in the course of business activities.

i) VAT

The Community Council registered for value added tax (VAT). In these financial statements, where applicable, expenditure is shown inclusive of irrecoverable VAT.

j) Cash and cash equivalents

Cash at bank includes interest bearing accounts held at call with banks. Cash equivalents include monies deposited in a 31-day Notice Savings account. The money deposited in this account has been done so, to secure necessary windup costs associated with the General Reserve Fund.

k) Pension scheme

The Community Council of Devon operates a defined contribution scheme and contributions are charged to the SOFA as incurred. Contributions are collected and paid on behalf of employees to Royal London, the provider of the scheme.

l) Stock/WIP

Stock of buildings and work in progress are stated at the lower of the purchase price and net realisable value.

2. INCOMING RESOURCES - DONATIONS AND LEGACIES

	Total Funds		Unrestricted Fund		Restricted Fund		Designated Fund	
	2024	2023	2024	2023	2024	2023	2024	2023
	£	£	£	£	£	£	£	£
Membership	11,940	11,276	11,940	11,276	0	0	0	0
Fundraising	374	173	0	0	0	0	374	173
	12,314	11,449	11,940	11,976	0	0	374	3,328

3. INCOMING RESOURCES - OTHER TRADING ACTIVITIES

	Total Funds		Unrestricted Fund		Restricted Fund		Designated Fund	
	2024	2023	2024	2023	2024	2023	2024	2023
	£	£	£	£	£	£	£	£
Devon Oil Collective	1,427	1,560	1,427	1,560	0	0	0	0
	1,427	1,560	1,427	1,560	0	0	0	0

COMMUNITY COUNCIL OF DEVON
NOTES TO THE GROUP FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

4. INCOMING RESOURCES - INCOME FROM INVESTMENTS

	Total Funds		Unrestricted Fund		Restricted Fund		Designated Fund	
	2024	2023	2024	2023	2024	2023	2024	2023
	£	£	£	£	£	£	£	£
Bank and Loan Interest	25,921	5,235	25,921	5,235	0	0	0	0
	25,921	5,235	25,921	5,235	0	0	0	0

5. INCOMING RESOURCES - CHARITABLE ACTIVITIES

	Total Funds		Unrestricted Fund		Restricted Fund		Designated Fund	
	2024	2023	2024	2023	2024	2023	2024	2023
	£	£	£	£	£	£	£	£
1. Economy	226,047	358,438	25,885	54,385	167,045	264,100	33,117	39,953
2. Health and Wellbeing	166,848	349,743	0	0	128,128	120,773	38,720	228,970
3. Community Facilities	161,301	324,854	25,808	57,522	92,376	217,379	43,117	49,953
4. Services	121,855	153,325	25,808	54,222	60,734	57,594	35,313	41,510
5. Secure a stable organisation and Quality	1,065	750	1,065	750	0	0	0	0
6. Constructing Futures	329,861	337,034	329,861	337,034	0	0	0	0
	1,006,977	1,524,145	408,427	503,913	448,283	659,846	150,267	360,386

6. INCOMING RESOURCES - BY FUNDER

	Total Funds		Unrestricted Fund		Restricted Fund		Designated Fund	
	2024	2023	2024	2023	2024	2023	2024	2023
	£	£	£	£	£	£	£	£
Defra (RCAN agreement through ACRE)	88,815	53,145	0	0	88,815	53,145	0	0
Devon County Council	157,910	461,180	77,500	162,829	18,540	59,950	61,870	238,401
East Devon District Council	60,000	3,300	0	3,300	60,000	0	0	0
Citizens Advice	6,730	5,619	0	0	6,730	5,619	0	0
Motability	106,916	0	0	0	106,916	0	0	0
Environment Agency	39,000	39,000	0	0	39,000	39,000	0	0
Devon Environment Foundation	12,230	3,000	0	0	12,230	3,000	0	0
Devon Voluntary Action	0	34,500	0	0	0	34,500	0	0
Western Power	7,367	3,700	0	0	7,367	3,700	0	0
School For Social Entrepreneurs	0	58,236	0	0	0	58,236	0	0
Petroc	16,503	136,615	0	0	16,503	136,615	0	0
Pelican Project	4,921	0	0	0	4,921	0	0	0
YTKO	6,769	30,383	0	0	6,769	30,383	0	0
Constructing Futures Devon	329,861	337,034	329,861	337,034	0	0	0	0
NHS	29,975	226,604	0	0	19,975	192,284	10,000	34,320
Other income relating to charitable activity	139,980	131,829	1,066	750	60,517	43,414	78,397	87,665
	1,006,977	1,524,145	408,427	503,913	448,283	659,846	150,267	360,386

Defra

Defra provide funding to all Rural Community Councils through a national contract with ACRE, the national body of Rural Community Councils, to provide local intelligence and undertake strategic influencing against eight themes: Digital Infrastructure; Digital Skills & Inclusion; Rural Life Opportunities; Social Infrastructure; Rural Transport; Net Zero & Affordable Energy; Housing and Planning and Business Support & Social Enterprise Development.

Devon County Council support for core work and projects

DCC has an annual service level agreement with DCT. This fund works on asset-based community development, community-led planning, social enterprise and social inclusion. In addition, DCC also funds specific projects undertaken.

Environment Agency

Providing funding for the Devon Community Resilience Forum to support local communities to activate their emergency plans.

East Devon District Council

Funding support for work with specific projects.

Citizens Advice

Funding support for Energy Outreach to raise awareness of energy saving, through events, and offering advice on energy saving to members of the community.

COMMUNITY COUNCIL OF DEVON
NOTES TO THE GROUP FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Devon Environment Foundation

To support grants for local groups to promote wildlife in the local community.

Devon Voluntary Action

Providing funding for the Contain Outbreak Management Fund.

Western Power

To raise awareness of fuel poverty and implement measures to promote energy affordability.

School For Social Entrepreneurs

Funding support for Social Enterprise organisations under the Community Renewal Fund

Petroc

Funding for Empowering Enterprise and Experience Works projects.

YTKO

Funding for New Start Devon, providing business start-up support and coaching.

NHS

Funding for several different projects, VCSE Assembly fund, Covid Vaccine Outreach, Core20+ Connector scheme, Village Halls audit support.

Motability

Funding for the Travelling With Confidence project, helping disadvantaged people access public transport

Constructing Futures Devon Limited

This is the trading subsidiary of CCD, and amounts shown are revenues earned by CFDL.

Other Income - Charitable Activities

Represents other income that is related to income from the charitable activities, where the funder hasn't specifically been asked to be listed.

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	Total Funds		Unrestricted Fund		Restricted Fund		Designated Fund	
	2024	2023	2024	2023	2024	2023	2024	2023
	£	£	£	£	£	£	£	£
1. Economy	317,092	389,733	282,371	285,773	27,258	95,394	7,463	8,566
2. Health and Wellbeing	25,136	30,528	0	0	18,778	25,960	6,358	4,568
3. Community Facilities	304,212	361,829	281,526	302,258	9,729	50,970	12,957	8,601
4. Services	296,760	304,793	281,526	284,918	7,771	10,541	7,463	9,334
5. Secure a stable organisation and Quality	11,618	3,941	11,618	3,941	0	0	0	0
6. Constructing Futures	320,798	260,719	320,798	260,719	0	0	0	0
	1,275,616	1,351,543	1,177,839	1,137,609	63,536	182,865	34,241	31,069

7a. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Total Funds		Unrestricted Fund		Restricted Fund		Designated Fund	
	2024	2023	2024	2023	2024	2023	2024	2023
	£	£	£	£	£	£	£	£
Staff Costs	667,840	715,183	667,690	713,628	150	1,555	0	0
Travel Costs	17,011	17,660	6,373	5,383	3,806	9,299	6,832	2,978
Equipment Expenses/IT Costs	53,559	34,172	53,322	33,095	237	1,077	0	0
Promotion & Training	53,148	47,622	21,560	18,755	7,556	8,344	24,032	20,523
Premises	44,246	30,693	44,246	30,693	0	0	0	0
Office Expenses	26,245	24,795	18,376	16,330	7,314	7,647	555	818
Governance and Professional Fees	26,795	50,815	26,795	30,712	0	20,103	0	0
Depreciation	2,575	134	2,575	134	0	0	0	0
Subcontractor Costs	47,295	167,090	0	25,500	44,473	134,840	2,822	6,750
Project Delivery Costs re Constructing Futures	314,042	246,228	314,042	246,228	0	0	0	0
VAT on Overheads	22,860	17,151	22,860	17,151	0	0	0	0
	1,275,616	1,351,543	1,177,839	1,137,609	63,536	182,865	34,241	31,069

COMMUNITY COUNCIL OF DEVON
NOTES TO THE GROUP FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

8. EXPENDITURE ON CHARITABLE ACTIVITIES - GRANTS

	Total Funds		Unrestricted Fund		Restricted Fund		Designated Fund	
	2024	2023	2024	2023	2024	2023	2024	2023
	£	£	£	£	£	£	£	£
1. Economy	0	0	0	0	0	0	0	0
2. Health and Wellbeing	48,652	117,382	0	0	48,652	117,382	0	0
3. Community Facilities	34,182	66,890	0	0	34,182	66,890	0	0
4. Services	0	0	0	0	0	0	0	0
5. Secure a stable organisation and Quality	0	0	0	0	0	0	0	0
	82,834	184,272	0	0	82,834	184,272	0	0

8a. GRANTS AWARDED

Total Grants in the year of £82,834 were made to:

Wild About Devon Grant Fund	£10,348	Travelling With Confidence	£48,652
Bickington Goodwill Community	£350	Living Options Devon Limited	£48,652
Sustainable Tiverton	£285		
Friends Of Sherwood Country Park	£159	Growing Communities Grant Fund	£4,150
Culmstock PCC	£156	BeBuckfastleigh	£3,000
Dartmoor Multi Academy Trust	£322	Wembury Parish Council	£1,150
Friends Of Homeyards Botanical Gardens	£150		
Bere Alston In Bloom	£450	Devon Community Resilience Forum	£19,684
St Andrews Cullompton	£500	West Down Parish Council	£1,663
Victoria Park Buckfastleigh	£370	Kenn Parish Council	£372
Exeter Community Garden	£200	Broadclyst Parish Council	£1,341
Cockington Water Meadows Restoration	£120	Newton Poppleford Parish Council	£1,494
Dainton Copse Forest School CIC	£100	Shaugh Prior Parish Council	£250
Chardstock Eco Group	£230	Modbury Parish Council	£370
Yealmpton Environment Group	£30	Dawlish Town Council	£1,500
Ashcombe Nature Recovery Group	£250	Kingskerswell Town Council	£700
Wembury Pre-School	£400	Colaton Raleigh Parish Council	£815
Sirona Therapeutic Horsemanship CIO	£337	Bradninch Town Council	£1,392
Bovey Tracey Primary School	£216	Northmostown Court Management	£1,500
Sustainable South Brent	£500	Woodbury Parish Council	£1,673
Eager Beavers, Tipton St John	£468	Kingsbridge Parish Council	£451
Wild About Lypmstone	£140	South Pool Parish Council	£1,500
Yealmpton Parish Council	£315	Uplyme Parish Council	£1,500
Sourton Parish Council	£175	Lydford Parish Council	£1,154
Okehampton Town Council	£387	Cullompton Town Council	£1,500
Stokenham Parish Council	£144	Thornbury Parish Council	£361
Lighthouse South Devon CIC	£200	Chardstock Parish Council	£206
Bideford Town Centre Partnership	£250	Bishops Clyst Parish Council (refunded grant)	£(58)
Yealm Estuary To Moor	£500		
Ermington Environmental	£614		
Made Well CIC	£164		
Sustainable Dawlish	£131		
St Andrews Primary School PTA	£300		
Bishops Nympton Primary School	£219		
Moretonhampstead Community Allotment	£100		
Wild About Loddiswell	£100		
Appledore School	£377		
Wild Oke	£234		
West Buckland School	£200		
Kenn Parish Council	£205		

COMMUNITY COUNCIL OF DEVON
NOTES TO THE GROUP FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

9. TRANSFERS BETWEEN FUNDS

	Unrestricted Fund		Restricted Fund		Designated Fund	
	2024	2023	2024	2023	2024	2023
	£	£	£	£	£	£
Transfers between funds (shown in detail below)	806,483	631,439	(626,649)	(362,166)	(179,834)	(269,273)
From Restricted	2024	2023	2024	2023	2024	2023
	£	£	£	£	£	£
Rural Housing Enabler	29,333	20,631	(29,333)	(20,631)	0	0
Devon Community Housing Hub	24,272	0	(24,272)	0	0	0
Devon Community Resilience Forum	19,431	58,202	(19,431)	(58,202)	0	0
Energy Outreach/Big Energy Savings Network	6,009	6,189	(6,009)	(6,189)	0	0
Core20Plus Connector	1,800	17,304	(1,800)	(17,304)	0	0
ACRE/Defra	53,145	53,145	(53,145)	(53,145)	0	0
Empowering Enterprise	33,189	36,500	(33,189)	(36,500)	0	0
Experience Works	27,514	28,000	(27,514)	(28,000)	0	0
Maternity Voices	0	1,680	0	(1,680)	0	0
Growing Communities Grant Fund	983	9,950	(983)	(9,950)	0	0
New Start Devon (YTKO)	8,754	28,800	(8,754)	(28,800)	0	0
EDDC VCS Infrastructure Support	55,000	0	(55,000)	0	0	0
WPD Energy Affordability	0	4,573	0	(4,573)	0	0
COMF Phase 2	0	17,753	0	(17,753)	0	0
Community Renewal Fund (SSE)	26,412	36,339	(26,412)	(36,339)	0	0
Community Renewal Fund (Petroc Innovation Youth Community)	908	24,000	(908)	(24,000)	0	0
NHS VCSE Assembly	22,345	10,300	(26,320)	(10,300)	3,975	0
Wild About Devon	3,882	2,500	(3,882)	(2,500)	0	0
Devon Food Rescue	9,899	6,300	(9,899)	(6,300)	0	0
Warm This Winter	1,870	0	(1,870)	0	0	0
NHS Virtual Wards	27,750	0	(27,750)	0	0	0
Travelling With Confidence	6,994	0	(6,994)	0	0	0
Connecting People & Landscapes	1,301	0	(1,301)	0	0	0
Pelican Project	3,944	0	(3,944)	0	0	0
Constructing Futures Devon	70,685	0	(257,939)	0	187,254	0
	435,420	362,166	(626,649)	(362,166)	191,229	0
From Designated	2024	2023	2024	2023	2024	2023
	£	£	£	£	£	£
Catalyst Consultancy Services	63,051	60,487	0	0	(63,051)	(60,487)
Love Devon Fundraising	547	0	0	0	(547)	0
Connecting You	51,993	91,333	0	0	(51,993)	(91,333)
Devon Resilience Innovation Project	22,650	28,675	0	0	(22,650)	(28,675)
Devon Community Learning Academy	2,500	1,000	0	0	(2,500)	(1,000)
General Reserve	0	0	0	0	0	0
Strategic Development Fund	90,365	0	0	0	(90,365)	0
Systems Development Fund	43,392	(42,041)	0	0	(43,392)	42,041
Premises Fund	10,453	(30,000)	0	0	(10,453)	30,000
Wellbeing Works	223	98,500	0	0	(223)	(98,500)
Healthwatch Devon	72,000	42,367	0	0	(72,000)	(42,367)
NHS Covid Vaccine Outreach	(117)	18,987	0	0	117	(18,987)
Sovereign Housing Community Development	0	(35)	0	0	0	35
NHS Village Halls support	14,006	0	0	0	(14,006)	0
	371,063	269,273	0	0	(371,063)	(269,273)
	806,483	631,439	(626,649)	(362,166)	(179,834)	(269,273)

During the year £368,710 of income for restricted funds was transferred to the unrestricted fund for contributions from restricted fund projects for project management expenses and programme administration costs, including premises and ICT expenses. This direct charitable expenditure forms part of the restricted funds and is discharged through core activities, (2023 £362,166).

COMMUNITY COUNCIL OF DEVON
 NOTES TO THE GROUP FINANCIAL STATEMENTS (CONTINUED)
 FOR THE YEAR ENDED 31 MARCH 2024

10. AUDITOR’S REMUNERATION

	2024	2023
In respect of	£	£
Audit Services (including VAT) - parent charity	7,200	7,200
Auditors - Other services - subsidiary	1,200	900
Audit Services (including VAT) - subsidiary	0	4,680

All accountancy is undertaken by Community Council of Devon staff.

11. DIRECTORS’ REMUNERATION AND EXPENSES

During the year director/trustees received a combined total of £329 (2023: £1,529) in respect of reimbursed expenses. No other remuneration was paid to the directors/trustees during the year.

12. MOVEMENT IN FUNDS FOR THE YEAR

This is stated after charging:	2024	2023
	£	£
Depreciation	2,575	134
Operating Lease Payments	27,312	26,738

COMMUNITY COUNCIL OF DEVON
 NOTES TO THE GROUP FINANCIAL STATEMENTS (CONTINUED)
 FOR THE YEAR ENDED 31 MARCH 2024

13. EMPLOYEES

	2024	2023
	£	£
Gross Salaries	594,622	630,443
National Insurance Costs	43,256	47,472
Pension Costs	29,177	28,695
	<hr/>	
Total Staff Costs	667,055	706,610

No employee's earnings were more than £60,000 per annum.

Our Key Management Personnel contains the Chief Executive and Deputy Chief Executive (appointed from September 2022). The comparative figures for 2023 also included the Director of Resources up to May 2022 when the post ceased.

The total of employee benefits made to this group during the year was £119,294 (2023 £115,720)

Average number of full time equivalents employed by the charity during the year was:-

	2024	2023
Charitable Activities	21.4	21.3

	2024	2023
Average number of staff employed by the charity during the year	28	28

Pension Scheme

The Community Council of Devon has completed its Auto Enrolment obligations. As part of that process the Board of the Community Council of Devon, agreed that the employer contribution would be 5% and staff would be asked to contribute a minimum of 3% of gross salary.

At 31st March 2024 there was £3,710 of outstanding contributions (2023 £nil).

COMMUNITY COUNCIL OF DEVON
NOTES TO THE GROUP FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

14. FIXED ASSETS and INVESTMENTS

Fixed Assets

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
<u>Cost of Equipment</u>				
Brought Forward at 1 April 2023	48,313	48,313	48,313	48,313
Additions	12,023	0	12,023	0
Disposals	0	0	0	0
At 31 March 2024	60,336	48,313	60,336	48,313
<u>Depreciation</u>				
Brought forward at 1 April 2023	47,776	47,642	47,776	47,642
Depreciation - charge for the year	2,576	134	2,576	134
Disposals	0	0	0	0
At 31 March 2024	50,352	47,776	50,352	47,776
Net book value at 31 March 2024	9,984	537	9,984	537

Investments

	2024	2023
	£	£
Investments in subsidiaries	100	100
<u>Subsidiaries</u>		
<u>Cost or valuation</u>		
At 31 March 2024	100	100
<u>Amounts written off</u>		
At 31 March 2024	0	0
<u>Carrying amount</u>		
At 31 March 2024	100	100

Details of undertakings

Undertaking	Country of incorporation	Holding	Proportion of voting rights and	
			2024	2023
Subsidiary undertakings				
Constructing Futures Devon Limited, 1 Northleigh House, Thorverton Road, Exeter, EX2 8HF	England	100%	100	100

The principal activity of Constructing Futures Devon Limited is that of providing onsite construction skills to learners and apprentices, by acquiring new build properties or refurbishment projects.

COMMUNITY COUNCIL OF DEVON
NOTES TO THE GROUP FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

15. STOCK

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Stock - properties under refurbishment	0	311,000	0	0
	0	311,000	0	0

16. DEBTORS

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Trade debtors	20,320	45,840	20,320	45,840
Amounts owed by subsidiary undertakings	0	0	0	15,840
Other debtors and prepayments	28,999	56,295	27,757	54,677
	49,319	102,135	48,077	116,357

17. INVESTMENTS AND CASH AT BANK

Investments	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
1 year fixed interest account (maturity 12 June 2024)	84,787	0	84,787	0
	84,787	0	84,787	0

Cash at Bank	Group		Charity	
	2024	2023	2,024	2,023
	£	£	£	£
31 Day Notice account	410,797	393,500	410,797	393,500
Other bank accounts	339,428	489,267	154,818	445,207
	750,225	882,767	565,615	838,707

18. CREDITORS

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Trade creditors	26,836	17,457	26,839	17,604
Accruals	94,525	35,555	93,325	28,082
Loans and borrowings	0	150,000	0	0
Other creditors	16,780	20,638	16,780	20,638
Value Added Tax	8,047	12,851	8,047	12,851
	146,188	236,501	144,991	79,175

All amounts are due within one year. For details of Loans and borrowings see note 22.

COMMUNITY COUNCIL OF DEVON
 NOTES TO THE GROUP FINANCIAL STATEMENTS (CONTINUED)
 FOR THE YEAR ENDED 31 MARCH 2024

19. ANALYSIS OF GROUP NET ASSETS BETWEEN FUNDS

	2024				2023			
	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total £	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total £
Fixed assets	0	0	9,984	9,984	0	0	537	537
Current assets	157,371	216,117	510,843	884,331	231,896	480,282	583,724	1,295,902
Current liabilities	(64,688)	(81,500)	0	(146,188)	(215,572)	(20,929)	0	(236,501)
Total net assets	92,683	134,617	520,827	748,127	16,324	459,353	584,261	1,059,938

20. OPERATING LEASE COMMITMENT

At 31 March 2024 annual commitments under non-cancellable leases were as follows:

	Group		Charity	
	2024 £	2023 £	2024 £	2023 £
Land and Buildings				
Buildings Lease:				
< One year	23,500	2,384	23,500	2,384
Two to five years	29,375	0	29,375	0
	52,875	2,384	52,875	2,384
Other Operating Leases				
Photocopier:				
< One year	234	234	234	234
Two to five years	938	1,250	938	1,250
	1,172	1,484	1,172	1,484
Total	54,047	3,868	54,047	3,868

At 31 March 2024 capital commitments were £nil (2022: £nil).

21. DEVON LAND BANK TRUST

DCT established the Devon Land Bank Trust (DLBT) in 1989. It was formed through a 'declaration of trust' by the chair & vice presidents of DCT and remained part of DCT with its own trustees. In 2013/2014 DCT became the sole Corporate Trustee for DLBT. DCT Board of Trustees conducts an annual review of DLBT assets and liabilities.

DLBT sought and agreed options on sites for the development of affordable housing. Eight of these options led to developments by several Housing Associations, opening between 1996 and 2002. DLBT agreed to 999-year leases on the land with Housing Associations. DLBT holds the freehold on all bar one of these sites.

DLBT has no funds, income, or expenditure of its own. The final money held by DLBT was spent during 2011/2012 to support the Devon Rural Housing Enabler programme.

22. RELATED PARTY TRANSACTIONS

DCT did not undertake any related party transactions, other than with their subsidiary during the reporting period.

None of our trustees receive remuneration or other benefit from their work with the charity, other than allowable out-of-pocket expenses.

The loan of £150,000, advanced to the company's subsidiary by a third party, for whom one of the directors holds power of attorney, was fully repaid in August 2023. Interest was payable on the loan at 4.2% per annum.

23. NET INCOME FROM TRADING ACTIVITIES OF SUBSIDIARY

The charity owns 100% of the issued ordinary share capital of the following subsidiary company, and is incorporated in the UK:

- Constructing Futures Devon Limited, company registration number 11169867, and their registered address is 1 Northleigh House, Thorverton Road, Exeter, EX2 8HF.

A summary of the companies' trading results is shown below. Separate accounts are filled with the Registrar of Companies in respect of the company.

	2024 £	2023 £
Turnover	400,546	356,987
Cost of Sales	<u>(311,832)</u>	<u>(261,961)</u>
Gross Profit	88,714	95,026
Administration Expenses	(14,676)	(27,333)
Other Operating Income	0	0
Corporation Tax	<u>0</u>	<u>0</u>
	<u>74,038</u>	<u>67,693</u>
Interest Payable and similar charges	(2,209)	(9,462)
Net Profit for the year	<u>71,829</u>	<u>58,231</u>

The aggregate of the Assets and Liabilities was:

Assets	184,554	356,824
Liabilities	<u>(187,254)</u>	<u>(431,353)</u>
Shareholder' funds	<u>(2,700)</u>	<u>(74,529)</u>

COMMUNITY COUNCIL OF DEVON
NOTES TO THE GROUP FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

24. ANALYSIS OF FUND MOVEMENTS

	Balance at 1 April 2023 £	Total Incoming Resources £	Total Resources Expended £	Transfers £	Balance at 31 March 2024 £
Restricted Funds					
Constructing Futures Devon	257,939	0	0	(257,939)	0
ACRE/Defra Rural Housing Enabler	0	35,670	(11,398)	(24,272)	0
Devon Community Housing Hub	37,304	56,216	(14,827)	(29,333)	49,360
Devon Community Resilience Forum	4,981	39,000	(22,039)	(19,431)	2,511
Energy Outreach/Big Energy Savings Network	0	6,730	(721)	(6,009)	0
Core20Plus Connector	1,800	0	0	(1,800)	0
ACRE/Defra	0	53,145	0	(53,145)	0
Empowering Enterprise	24,094	9,238	(143)	(33,189)	0
Experience Works	20,283	7,265	(34)	(27,514)	0
Growing Communities Grant Fund	5,133	0	(4,150)	(983)	0
New Start Devon (YTKO)	2,262	6,769	(277)	(8,754)	0
EDDC VCS Infrastructure Support	0	60,000	(1,738)	(55,000)	3,262
Community Renewal Fund (SSE)	26,412	0	0	(26,412)	0
Community Renewal Fund (Petroc Innovation Youth Community)	908	0	0	(908)	0
NHS VCSE Assembly	26,230	23,475	(19,357)	(26,320)	4,028
Wild About Devon	2,000	18,230	(10,348)	(3,882)	6,000
Devon Food Rescue	(717)	12,040	(684)	(9,899)	740
Warm This Winter	0	7,367	(4,248)	(1,870)	1,249
NHS Virtual Wards	35,474	0	(7,724)	(27,750)	0
Travelling With Confidence	0	106,916	(48,664)	(6,994)	51,258
Connecting People & Landscapes	0	1,301	0	(1,301)	0
Pelican Project	0	4,921	(18)	(3,944)	959
Devon Remembers	15,250	0	0	0	15,250
	459,353	448,283	(146,370)	(626,649)	134,617
Designated Funds					
Constructing Futures Devon	0	0	(70,685)	257,939	187,254
Catalyst Consultancy Services	5,000	76,201	(22,125)	(59,076)	0
Love Devon Fundraising	173	374	0	(547)	0
Connecting You	16,692	38,720	(3,419)	(51,993)	0
Devon Resilience Innovation Project	0	23,150	(263)	(22,650)	237
Devon Community Learning Academy	344	2,196	0	(2,500)	40
General Reserve	200,000	0	0	0	200,000
Strategic Development Fund	150,000	0	0	(90,365)	59,635
Systems Development Fund	92,041	0	0	(43,392)	48,649
Premises Fund	30,000	0	0	(10,453)	19,547
Wellbeing Works	223	0	0	(223)	0
Healthwatch Devon	79,788	0	(2,823)	(72,000)	4,965
NHS Covid Vaccine Outreach	0	0	(117)	117	0
NHS Village Halls support	10,000	10,000	(5,494)	(14,006)	500
	584,261	150,641	(104,926)	(109,149)	520,827
Unrestricted Fund					
	16,324	447,715	(1,107,154)	735,798	92,683
	1,059,938	1,046,639	(1,358,450)	0	748,127