Action East Devon Limited

Annual Report
Year ended 31st March 2026



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

Action East Devon Limited
Year Ended 31 March 2026

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Statement from the Chair

This year we have built on the strong foundations created in the previous year, enabling us to develop and start implementing our three-year strategy.

The mental health crisis among young people continues unabated - the NHS estimating that one in five children and young people aged eight to 25 in England were likely to have a diagnosable mental health disorder. Nationally, referrals to Child and Adolescent Mental Health Services (CAMHS) have doubled since 2018-19, the Children's Commissioner reporting that over a million children had an active referral in 2024-25. Analysis by the Royal College of Paediatrics and Child Health found that there is a 36% increase in 6 to 17 year-olds attending A & E for a mental health concern compared with 2019.

Greater awareness of mental health issues and growing numbers of referrals related to anxiety and autism (and other neurodevelopmental conditions) have all risen sharply since the pandemic. We also see young people presenting with depression, self-harm, and eating disorders. Many young people still face long waits for treatment and support, magnified in Devon by geography and resource pressures.

Our staff and volunteers are our most important assets, and I can't thank them enough for their wonderful work with the young people we support – our success is very much their success. Our Charity Manager has gone from strength to strength, supporting and inspiring our staff to give of their best and representing and promoting the charity across East Devon. I must also thank our Finance Manager, whose expertise, support and advice has been crucial to maintaining our focus both on financial stability and where fundraising is most needed. Grateful thanks also go to Orchard Fundraising for their continuing fundraising support.

In 2025-26, we held 74 peer support group sessions, provided 264 hours of one-to-one sessions, and helped 73 young people. Some young people need only a few weeks' support; others need more. Our open-ended approach provides benefits not achievable in the six-week interventions offered by CAMHS. We recognise that young people's challenges build up over time and so time is needed, with our support and guidance, for them to understand the underlying causes and develop effective managing strategies. However, we are mindful of the need to avoid creating a dependency habit and so each young person is assessed regularly by our staff to determine how long they need our support.

Our (in)visible photography exhibition ended its tour around East Devon libraries with displays in two Bristol locations – Cass Arts and the Sparks Centre. This work with photographer Theo Moye led to one of our young people developing his passion for photography and starting his own photography business. We were delighted to have the opportunity to feature several of his photographs on our website.

In December 2025 we said goodbye to Trustee David Leeder. Although no longer a trustee, retired GP David remains 'on call' as a valued source of advice. Trustees have continued to take an active role in supporting our charity through fundraising, HR, and governance issues. Local fairs and events provide opportunities to promote our work in our communities, and I am very grateful for all the work Trustees carry out.

Our plans continue apace to deliver our 3-year strategy, and I look forward to seeing those plans bear fruit - supporting more young people in more locations.



Chris Botham
Chair of the Board of Trustees

The Board of Trustees presents the report and financial statements for Action East Devon, for the year ending 31 March 2024, which are also prepared to meet the requirements for a Director's Report and Financial Statements for the purposes of the Companies Act.

Action East Devon is a company limited by guarantee and a registered charity.

The Financial Statements comply with the Charities Act 2011 (and any subsequent amendments), with the Companies Act 2006, with the Memorandum and Articles of Association of the charitable company, and with the Statement of Recommended Practice (SORP) for charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Objectives and Activities

Action East Devon is an independent charitable body and company limited by guarantee incorporated in 2009. The Memorandum and Articles of Association set out the governance structures and aims of the organisation.

Trustees are volunteers from the community and act as Directors for the purposes of company law. Trustees are reimbursed expenses, but do not receive any remuneration. The governance of the charity pays due regard to the rules, regulations and good practice recommendations from the Charity Commission; and, where appropriate, to the UK Corporate Governance Code. The Trustees have also considered an assessment of practice against the Charity Governance Code for smaller charities.

The Board of Trustees ensures that all work of the organisation accords with the Objects of the charity:

- The promotion of any charitable purposes for the benefit of the community, principally but not exclusively East Devon, the charitable purposes being the advancement of education, the protection of health, and the relief of poverty, distress and sickness
- To promote and organise co-operation in achievement of the above purposes

The Trustees also ensure that public benefit is provided through the delivery of outreach projects and services which directly meet the needs of the most vulnerable people in our society, enabling them to achieve a range of health and wellbeing outcomes.

The Trustees confirm that they have had due regard to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives, in planning future activities and in setting policy for the year.

The charity's outreach projects and services are delivered in local communities where there is a need and are free to ensure maximum accessibility to those in need. The following sections outline our work, achievements, and challenges during 2025/26.

Achievements and Performance

Projects and services

Action East Devon's 2025/26 was very much a period of progress as we developed and started to implement our three-year strategy.

We are very aware of the increasing number of children and young people who access mental health services and demand for children and young people's mental health support remains high.

Nationally, demand for children and young people's mental health support remains exceptionally high. The BMA reports that the number of children and young people in contact with secondary NHS mental health services at the end of each month has more than doubled since January 2020, with more than one million under-18s in contact with services during 2024/25. It also highlights the importance of early intervention, with over half of all mental health disorders beginning before the age of 14 and 75% by the age of 24, while warning that rising demand has not been matched by service capacity, contributing to long waits and higher thresholds for treatment (BMA; NHS England, Mental Health Services Monthly Statistics and Mental Health Bulletin 2024/25).

Analysis by the Children's Commissioner for England found that over a million children had an active referral to Children and Young People's Mental Health Services in 2024/25, almost double the number in 2018/19 and nearly 10% higher than the previous year. By the end of March 2025, 35% were still waiting for treatment, up from 33% the previous year, with more than 60,000 children waiting for over two years (Children's Commissioner for England, Children's Mental Health Services 2024/25).

More recent NHS England data analysed by Young Minds shows that pressures remained acute into 2025/26. Young people referred to mental health services between September and November 2025 faced a median wait of 304 days for support. By March 2026, 932,822 under-18s had an active referral, including 134,837 new referrals during that month—both record monthly figures (Young Minds' analysis of NHS England data, 2025–26).

East Devon's Public Health Strategy Evidence Base identifies children and young people's mental health as a significant local prevention priority, with rates of hospital admission for mental health conditions, self-harm and injuries among young people in Devon remaining a cause for concern. The 2024 Devon Children and Young People's Health and Wellbeing Survey found that 18% of secondary pupils said their mental health had stopped them going to school during the previous year, while 13% said they had missed school because they could not cope with the school environment. Mental health support also remained a major concern for young people themselves: in Devon's 2025 Make Your Mark ballot, 1,173 of the 7,160 young people who took part (16%) selected it as their priority.

This picture is reflected in AED's own local intelligence. Consultation and partnership work with more than 35 schools and agencies has identified increasing anxiety about attending school, emotional distress and unmet need among younger adolescents across East Devon.

We firmly believe our work is vital in:

- addressing local concerns about children and young people's mental health
- complementing and reducing some of the pressures on the statutory services through our early intervention work
- those cases where peer support is better suited to the wishes and needs of children and young people than six weeks of CBT
- having a positive impact on the future lives of children and young people in East Devon

We are very grateful for the support we have had from Orchard Fundraising, which has been key in securing the funding needed for our work. Bids to the Postcode Local Trust, Garfield Weston and Devon Community Foundation's Ripple Fund were successful and provide multi-year funding assurance. It is always easier to attract funding for new projects, and we continually look for new grant funders, but it is a very competitive environment. So we are extremely grateful to local funders such as Northbrook Community Trust, and the Gibbons and Norman Family Trusts who have offered their support more than once.

For the first time this year we entered the "Big Give Christmas Challenge". Trustees raised pledges from local businesses and staff all joined in to get an amazing response from the public. We set ourselves a target of £4,000 and raised over £5,000 in just over 24 hours– a tremendous result!

Our exhibitions of Project (in)visible across libraries in Exeter and East Devon have been an invaluable opportunity to raise awareness of our work; footfall in the libraries throughout the exhibition was 80,000. The exhibition tour also provided opportunities to engage local community leaders and decision-makers with the experiences of the young people involved.



Comments received include:

- "I admire the courage of the young people to openly express their struggles to each other and in a public space."
- "I loved the way that you avoided the cliches that you see to try and demonstrate what's happening in people's heads."

In December, we were alerted to the imminent closure of support for young people at Sidmouth College. Discussions with both the college and Sidmouth Town Council resulted in us taking over this work until at least the end of March 2027. The work supports young people at the college experiencing challenges such as low self-esteem/confidence, school refusal/attendance difficulties, anger management, and risk-taking behaviours. Feedback demonstrates the value of this service, the young people saying:

- "It's easier to talk when we're walking. I don't feel like I'm being asked loads of questions."
- "Coming outside helps me calm down when I'm stressed. I feel better after the session."

Training has been an important part of our activities. We have trained staff, volunteers and Trustees through internal safeguarding training, and external providers delivered training on eating disorders, peer support group work, and Neurodiversity awareness.

We are proud to deliver our services free of charge. Several of our service users come from disadvantaged backgrounds. We are mindful of the public benefit accruing from providing our services free of charge, and one of our key tenets is that we are open to all and do not discriminate.

We are mindful of our environmental responsibilities. Providing a service local to our young people minimises the impact of travelling. Whilst we recognise the benefits of face-to-face board meetings, we operate a hybrid model enabling Trustees to attend remotely. We have also minimised our paper usage and operate in an increasingly digital way.

Headlight, our peer support group work supplemented by 1-2-1 mentoring work where requested, remains Action East Devon's principal service which we deliver in Axminster, Ottery St Mary and Seaton.

We continue to see young people presenting a wide range of challenges; anxiety and depression are common, though other disorders are on the rise. The increase in neuro-divergent young people (mainly autism) has been particularly noticeable and can be challenging from both the resource impact and group dynamics, with staff estimating 70-90% of the young people attending some groups presenting as neurodivergent. It is also clear that the effects of Covid lockdowns continue to be felt. Our assessment survey data shows that young people arrive with very low scores in confidence, coping, and managing anxiety. These are the areas in which peer support, therapeutic group activities, and one-to-one wellbeing sessions have the greatest potential to create change. Feedback and case studies are underpinned by a robust monitoring system which tracks the Headlight journey of each young person from referral to leaving, using regular surveys and the Outcome Star. The Outcome Star measures nine key areas of well-being including sleep, relationships, anxiety, and resilience. Every single outcome demonstrates consistent, measurable improvement from entry to exit. The greatest gains were recorded in the areas of highest need at referral/assessment stage (on a 1-10 scale):

- Coping when things are difficult (+4.4)
- Confidence and self-esteem (+4.4)
- Anxiety (+4.0)

The young people themselves recognise the progress they make:

- Joe was referred to Headlight due to difficulties at school with emotional regulation, anger outbursts, and being bullied. He attended regular one-to-one sessions alongside the Headlight sessions for nearly a year. He shows growing awareness of how his reactions impact himself and others, and has gained effective strategies for managing emotions, coping with bullying, and reflecting on his personal growth. Feedback from both parents confirms these positive changes. A particularly meaningful moment occurred during an "Old Year, New Year Reflections" session. He read out a letter he had written to himself when he joined the group. He was visibly shocked by how immature he felt the letter sounded and recognised just how much he has changed.

- Leaver Jenny said: "I don't know what I would have done without Headlight's support. Having a space to come where I felt like I fit in, I didn't need to worry about being judged or only having a limited number of sessions, Headlight has supported me through one of the most difficult times in my life. It was a lifeline and I enjoyed coming to group to mix with other young people also going through difficult times, it stopped me feeling alone. I enjoyed the creative stuff and the photography and art projects, and the food was always yummy 😊. I still get anxiety, but I am able to talk to people and deal with things better than before. I never thought I would end up at university, but all the support really helped".

  It was even better to see her in person at the Honiton Show, looking fabulous, enjoying university and planning a holiday abroad. What a transformation!

The future

Progress on delivering our 2024 – 2027 strategy continues.

Our Business Development Manager has worked hard in Sidmouth and Honiton to locate premises that meet our specific needs; our Sidmouth connections (e.g. the WHAT group) meant that progress was quicker here than in Honiton. We had planned to open both groups in the early summer but recognised that an Autumn 2026 start, aligned with the new school year, would suit the young people better.

Our original plans were to run both groups for 11- to 18-year-olds following a successful pilot last year in Seaton. Further feedback from the young people led us to change those plans. The older young people felt the 11-18 age range was too wide, and they felt uncomfortable raising some topics and experiences they wanted to discuss. As a result, we decided to limit the Headlight age range to 13- to 18-year-olds.

However, the feedback from 11- and 12-year-olds and from schools did indicate a need for support for that younger age group as they moved from primary school to secondary school. In East Devon, many of the village Primary Schools are attended by fewer than 100 pupils. Moving to Secondary Schools with many hundreds of pupils was reported to be very daunting. While transition arrangements already exist, the schools and pupils indicated further need for support. In Autumn 2026 we are starting a two-year pilot in Honiton and Sidmouth Community Colleges by running eight weekly 'Thriving in Secondary School' workshops to discuss the issues of greatest concern and how they might be addressed and overcome. If the pilots are successful, we expect to widen our scope in the following academic year.

We continue to seek additional Trustees. Although the ex-service user mentioned in last year's report decided that being a Trustee was not for her, she has agreed to be our 'Youth Ambassador' for our Youth Voice offering.

Financial Review

Total income for the year was £284,074 of which £198,442 was restricted. There was an unrestricted surplus of £78,700 and a restricted surplus of £50,614 for the year, giving an overall surplus of £129,314.

Total funds carried forward were £273,675 of which £152,678 was restricted. These restricted funds relate to grant monies paid in advance for project delivery during 2026/27.

Reserves Policy

The Designated Funds to cover funding shortfalls for projects that are central to the charity's objectives were used in full in 2025/26. We have, however, designated £25,000 of funds received through the Postcode Lottery for use over the next two years.

In addition to these designated funds, the charity holds £91,606 in free reserves, which the Trustees consider to be an appropriate level to provide for a controlled close of the charity, should this need arise.

The Reserves policy is kept under active review, and so the target reserves figure is likely to change over time. The higher balance shown in our March 2026 accounts largely reflects funding successfully secured ahead of delivery, including support from established funders such as the National Lottery Community Fund, BBC Children in Need and the Garfield Weston Foundation. Some funding was also received very close to the year-end. Under charity accounting rules, these grants must be recognised as income when they are awarded, even where some of that funding will be received and spent in future periods.

Structure, Management and Governance

Governing Document

Action East Devon Limited was incorporated on 1 October 2009 (company number 07035905), became a registered charity on 2 March (charity number 1134611), and commenced activities on 1 April 2010. The new company took over from the former charitable company, East Devon Voluntary Support Agency, and all assets were transferred to the incorporated charity. The Trustees are also Directors for the purposes of company law.

The Memorandum and Articles of Association of Action East Devon set out governance structures and aims of the organisation. They describe the operating framework, detailing the Objects, Powers, Membership and Honorary Officers, and outline the protocols for the operation of the Board of Trustees and the Annual General Meeting. The Memorandum and Articles of Association provide information and guidance to ensure that the Trustees are fulfilling their obligations under company and charity law, ensuring that the organisation is accountable and transparent to those it serves.

Trustee Recruitment, Induction and Training

Action East Devon continually reviews the composition of its Board of Trustees to ensure members' skills meet the needs of the organisation given the change in emphasis in Trustee activity, service users and the local community.

Potential Trustees are interviewed and then given the opportunity to observe a Board meeting before being formally invited to become a Trustee and Director. Induction providing information about Trustee and Directors' roles and responsibilities follows, as does a meeting with the Chair of the Board and the Charity Manager to further their understanding of the work and detail of the organisation.

Governance

This year, the Board of Trustees continued its practice of holding bi-monthly meetings, which enabled close monitoring of the financial position, with the Annual General Meeting held in the last quarter of the calendar year.
The Charity Manager and Finance Manager prepare and deliver reports to the Board. Risk is kept under active review by the Trustees as are all policies.

Underpinning Board meetings are sub-committees for Fundraising and Strategy. Trustees are divided between these sub-committees, with the Charity Manager attending both. Their detailed discussions enable overarching reports to be submitted to the Board.

Reference and Administrative Information

Charity Name:	Action East Devon Limited ('Charitable Company')
Charity Registration Number:	1134611
Company Number:	07035905
Registered Office and Address:	The Station Youth Centre Mill Street Ottery St. Mary EX11 1AH
Telephone:	01404 549045
Website:	www.actioneastdevon.org.uk
Independent Examiner:	Neil Hitchings FCA Francis Clark LLP Centenary House Peninsula Park Rydon Lane Exeter EX2 7XE
Bankers:	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Trustees	Christopher Botham (Chair) Graham Fice (Vice Chair) Fiona Anderson (Vice Chair) Dr David Leeder (resigned 3 December 2025) Judith O'Neil
Company Secretary	Graham Fice

Action East Devon Limited
Statement of Trustees' Responsibilities
Year Ended 31 March 2026

The trustees (who are also directors of Action East Devon) for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company, and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and was approved by the Trustees on 14 October 2026.

Signed on their behalf by

……

Chris Botham, Chair of the Board

Action East Devon Limited
Independent Examiner's Report to the Trustees of Action East Devon
Year Ended 31 March 2026

I report to the charity trustees on my examination of the financial statements of the Charitable Company for the year ended 31 March 2026.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the Charitable Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Charitable Company's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement
Since the Charitable Company's gross income exceeded £250,000, your examiner must be a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies. I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in respect of the Charitable Company as required by section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the Financial Statements to be reached.

Neil Hitchings FCA
Francis Clark LLP
Chartered Accountants
Centenary House
Peninsula Park
Rydon Lane
Exeter
EX2 7XE

Date : 16 October 2026

Action East Devon Limited
Statement of Financial Activities (Including Income & Expenditure Account)
Year Ended 31 March 2026

	Note	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2026 £	Total funds 2025 £
Income:						
Donations and legacies	2	58,686	25,000	195,942	**279,628**	206,665
Income from charitable activities	3	-	-	2,500	**2,500**	3,000
Investment income		1,946	-	-	**1,946**	1,539
Total income		60,632	25,000	198,442	**284,074**	211,204
Expenditure:						
Expenditure on charitable activities	4	(6,932)	-	(147,828)	**(154,760)**	(131,101)
Expenditure on raising funds		-	-	-	**-**	(3,749)
Total expenditure		(6,932)	-	(147,828)	**(154,760)**	(134,850)
Net (expenditure)/income		53,700	25,000	50,614	129,314	76,354
Transfers between funds		-	-	-	**-**	-
Net movement in funds		**53,700**	**25,000**	**50,614**	**129,314**	76,354
Funds at 31 March 2025		37,906	4,391	102,064	144,361	68,007
Funds at 31 March 2026		**91,606**	**29,391**	**152,678**	**273,675**	144,361

Action East Devon Limited
Balance Sheet
Year Ended 31 March 2026

	Note	2026 £	2025 £
Fixed assets			
Tangible assets	7	**-**	205
		-	205
Current assets			
Debtors	8	**108,942**	45,766
Cash at bank and in hand		**176,499**	106,666
		285,441	152,432
Liabilities			
Creditors: amounts falling due within one year	9	**(11,766)**	(8,276)
Net current assets		**273,675**	144,156
Net assets		**273,675**	144,361
The funds of the Charity			
General funds	10	**91,606**	37,906
Designated funds	10	**29,391**	4,391
Restricted funds	11	**152,678**	102,064
Total funds		**273,675**	144,361

For the financial year ending 31 March 2026, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared and delivered in accordance with the special provisions relating to companies subject to the small companies regime within part 15 of the Companies Act 2006.

Approved and authorised by the Board on 14 October 2026 and signed on its behalf by

…….

Chris Botham

Company Registration Number: 07035905

Action East Devon Limited
Cash flow Statement
Year Ended 31 March 2026

	Note	2026 £	2025 £
Cash (used in)/provided by operating activities	18	**67,887**	33,698
Cashflows from investing activities			
Dividends, interest, and rents from investment		**1,946**	1,539
Cash provided by/(used in) investing activities		**1,946**	1,539
Changes in cash and cash equivalents in the reporting period		**69,833**	35,237
Cash and cash equivalents at the beginning of the reporting period		**106,666**	71,429
Cash and cash equivalents at the end of the reporting period		**176,499**	106,666

1. Accounting Policies

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

a) Basis of preparation

The financial statements have been prepared in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice' applicable to charities preparing their financial statements in accordance with the Charities SORP (FRS102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.
The charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The charity is incorporated in England and Wales, details of its registered office can be found in the reference and administration section of the Trustees Report.

Trustees maintain a constant review of budgets, cashflow forecasts and fundraising activity (including the ongoing engagement of Orchard Fundraising). Trustees are confident that the charity will have sufficient funds to ensure continuity of its work and have concluded that there are no material uncertainties in relation to going concern (having considered a period of at least 12 months from the date of approval of the financial statements).

The functional currency of the charity is Pounds Sterling.

b) Income

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

c) Expenditure

Expenditure is recognised on an accruals basis when a liability is incurred. Expenditure includes attributable VAT which cannot be recovered.

Allocation of Expenditure: Management and administration and support costs comprise all the expenditure of the Charity. The Charity does not provide direct grants for Charitable purposes.

d) Fund Accounting

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

Designated funds are unrestricted funds which the trustees have decided to set aside for a specific purpose.

Restricted funds are funds to be used in accordance with specific restrictions imposed by the donor or which have been raised by the charity for particular purposes. Expenditure which meets the criteria specified is charged to the fund.

e) Tangible Fixed Assets and Depreciation

Fixed assets costing in excess of £250 are shown on the balance sheet at historical cost less depreciation. Depreciation is calculated at the following rates to write off the cost less residual value of each asset over its expected useful life:

Fixtures and fittings	40% Reducing Balance
Computer and office equipment	50% Reducing Balance
Project equipment	50% Reducing Balance

f) Operating Leases

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged against profits on a straight-line basis over the period of the lease.

g) Pensions

The Charity pays contributions equivalent to 5% of qualifying earnings where the staff make at least some contribution.

h) Financial Instruments

Action East Devon only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. The Charity currently holds:

- Trade debtors and trade creditors; details of these can be found in notes 8 and 9.

2. Donations and Legacies

	Total 2026 £	Total 2025 £
Albert Hunt Trust	**-**	4,000
Awards for All	**-**	19,072
BBC Children in Need	**15,000**	15,000
Culverwell Foundation	**10,000**	-
Devon County Council	**2,500**	-
Devon Community Foundation	**16,000**	5,000
Garfield Weston	**20,000**	15,000
Gibbons Family Trust	**3,000**	4,000
Honiton League of Friends	**-**	15,492
National Lottery Community Fund	**89,954**	89,766
Norman Family Trust	**5,000**	2,500
Northbrook Trust	**15,000**	-
Pixel Fund	**5.000**	-
Postcode Trust	**50,000**	-
Ottery St Mary Town Council	**15,000**	-
Seaton League of Friends	**5,000**	-
Sid Valley Help Scheme	**3,333**	10,000
Sidmouth Combined Charities	**-**	2,500
Souter Charitable Trust	**-**	2,500
St James Place	**10,000**	-
Other Donations	**14,841**	21,835
	279,628	206,665

Included in the total of £279,628 (2025: £206,665) is restricted income of £195,942 (2025: £190,655). All other income is unrestricted.

3. Income from Charitable Activities

	Total 2026 £	Total 2025 £
Contract delivery	**2,500**	3,000
	2,500	3,000

Included in the total of £2,500 (2025: £3,000) is restricted income of £nil (2025: £nil). All other income is unrestricted.

4. Expenditure on charitable activities

	Note	Total 2026 £	Total 2025 £
Volunteer travel and expenses		**40**	15
Training		**114**	25
Direct project costs		**19,181**	8,010
PR, advertising and website		**4,195**	934
Rent and property costs		**3,600**	3,600
Staff travel, training and events		**1,807**	1,843
Stationery, telephone and office expenses		**5,818**	4,192
Insurances		**913**	1,143
Bank charges		**65**	76
Salaries, recruitment and staff welfare		**115,025**	107,509
Depreciation		**205**	237
Governance costs	5	**3,797**	3,517
		154,760	131,101

Included in the total of £154,760 (2025: £131,101) is expenditure on restricted funds of £147,828 (2025: £113,868). All other expenditure is unrestricted.

5. Governance costs

	2026 £	2025 £
Board expenses and recruitment	**107**	**109**
Independent examination and accountancy	**3,690**	**3,408**
	3,797	**3,517**

All expenditure on governance costs was unrestricted.

6. Employees

	2026	2025
	£	£
Salaries and wages	**109,704**	102,984
Social security costs	**-**	174
Pension contributions	**2,772**	2,330
	112,476	105,488

The average number of employees during the year was 6 (2025: 6) and the average number of full-time equivalents during the year was 3 (2025: 3). No employees received payment in excess of £60,000.

The key management personnel of the charity are considered to be all the members of the Operational Management Team, whose employee benefits total £32,346 (2025: £30,064). There is currently 1 member of the Operational Management Team (2025: 1).

7. Tangible Fixed Assets

	Computer and office equipment	Project equipment	Total
	£	£	£
Cost at 1 April 2025	6,587	1,162	**7,749**
Additions	-	-	**-**
Disposals	-	(1,162)	**(1,162)**
Cost at 31 March 2026	6,587	-	**6,587**
Depreciation at 1 April 2025	6,382	1,162	**7,544**
Charge for the year	205	-	**205**
Eliminated on disposal	-	(1,162)	**(1,162)**
Depreciation at 31 March 2026	6,587	-	**6,587**
At 31 March 2026	**-**	**-**	**-**
At 31 March 2025	205	-	205

8. Debtors

	2026	2025
	£	£
Prepayments and accrued income	**108,942**	45,766
	108,942	45,766

9. Creditors: Amounts falling due within one year

	2026	2025
	£	£
Trade creditors	**5,225**	2,221
Accruals	**5,091**	4,894
Pensions and salaries	**382**	354
Social security costs	**847**	807
Net wages	**221**	-
	11,766	8,276

10. Unrestricted Funds

	Funds brought forward	Income	Expenditure	Transfers	Funds as at 31 March 2026
	£	£	£	£	£
General fund	**37,906**	60,632	(6,932)	-	**91,606**
Designated fund	**4,391**	25,000	-	-	**29,391**
	42,297	85,632	(6,932)	-	**120,997**

A designated fund has been set aside to cover funding shortfalls in projects that are considered essential to the charity's objectives. The amount designated has been increased from £4,391 to £29,391 during the year.

11. Restricted Funds

	Funds brought forward £	Income £	Expenditure £	Transfers £	Funds as at 31 March 2026 £
BBC Children in Need	12,500	15,000	(15,000)	-	**12,500**
Garfield Weston	4,400	-	(4,400)	-	**-**
Headlight	8,679	3,333	(10,754)	-	**1,258**
The National Lottery Community Fund	76,191	89,954	(72,689)	-	**93,456**
Youth Voice	294	-	-	-	**294**
Northbrook	**-**	15,000	-	-	**15,000**
General Restricted Fund	**-**	25,000	(3,620)	-	**21,380**
Seaton - Other Restricted	**-**	11,500	(6,618)	-	**4,882**
Axminster - Other Restricted	**-**	10,655	(7,408)	-	**3,247**
Ottery - Other Restricted	**-**	25,500	(25,141)	-	**359**
Sidmouth College	**-**	2,500	(2,198)	-	**302**
	102,064	198,442	(147,828)	-	**152,678**

Name of Fund	Description, nature and purpose of the fund
Awards for All	A one-year grant to strengthen Headlight's peer support offer in Axminster, Seaton and Ottery St Mary.
BBC Children in Need	Supports Headlight's peer support groups for young people, helping sustain safe, inclusive spaces for emotional wellbeing.
Garfield Weston Foundation	Restricted funding for core costs, enabling AED to maintain organisational capacity while delivering community-led mental health support.
Headlight	Funds received from a range of sources, including trust funds, community groups and individuals, to provide early intervention support for young people experiencing mental health issues, and their parents and carers.
Mental Health Training	To train a member of staff to an adequate and appropriate level to deliver the high level training 'Mental Health First Aid' as agreed with MHFA England as well as the design and delivery of various other forms of mental health awareness training in the community.
National Lottery Community Fund	Provides infrastructure and continuity for Headlight's peer support groups, with scope to reach new age groups and locations.
Youth Voice	To provide a sounding board and focus group to allow young people to be heard.

2025 - Comparative

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

12. Analysis of Funds

	General fund £	Designated fund £	Restricted fund £	Total funds 2026 £	Total funds 2025 £
Fixed assets	-	-	-	**-**	205
Net current assets	91,606	29,391	152,678	**273,675**	144,156
	91,606	29,391	152,678	**273,675**	144,361

2025 – Comparative

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

13. Contingent Liabilities

The charity had no contingent liabilities at 31 March 2026.

14. Operating lease commitments

The charity had no material non-cancellable lease commitments at 31 March 2026.

15. Members' Liability

The company is limited by guarantee. At 31 March 2026, there were 4 members, whose maximum liability in the event of the company being wound up is £10 each.

16. Transactions with Trustees and Other Connected Persons

There were no transactions with Trustees or other connected person in the year.

During the period Trustees received a total of £346 (2025: £207) in respect of reimbursed expenses incurred on behalf of the Charity.

17. Related Party Transactions

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

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

	2026	**2025**
	£	**£**
Net income for the reporting period	**129,314**	76,354
Adjustments for:		
Depreciation charge	**205**	237
Investment income	**(1,946)**	(1,539)
(Increase)/decrease in debtors	**(63,176)**	(42,410)
Increase/(decrease) in creditors	**3,490**	1,056
Net cash (used in)/provided by operating activities	**67,887**	33,698