

DEVON LINK-UP

**REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2024**

(REGISTERED CHARITY NUMBER: 1052687)



DEVON LINK-UP

CHARITY INFORMATION **For the Year Ended 31st March 2024**

ADDRESS:	Heathfield Farm Station Road Broadclyst Exeter EX5 3AR
CHARITY REGISTRATION NUMBER:	1052687
TRUSTEES:	Mrs J A Cornwell Chair Mrs J E Miller Treasurer Mr P Gilpin Mr A Fox
SECRETARY:	Mrs J E Miller
MANAGER:	Ms Jo Morgan
ACCOUNTANTS:	Geraldine Coates Accounting Robson House Chapel Street Honiton Devon EX14 1EU
BANKERS:	Lloyds TSB 84 High Street Honiton Devon

DEVON LINK-UP

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For the Year Ended 31st March 2024**

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DEVON LINK-UP

REPORT OF THE TRUSTEES For the Year Ended 31st March 2024

The Trustees herein present their report along with the financial statements for the charity for the year ended 31st March 2024. The financial statements have been prepared in accordance with the accounting policies set out the accounts and comply with the charity's constitution, the Charities Act 1993, and the statement of Recommended Practise: Accounting and Reporting by Charities 2008.

STRUCTURE, MANAGEMENT & GOVERNANCE

Devon Link-Up is an unincorporated charity, established in 1991 and registered under its current charity number in 1996. It is an independent, User-Led, voluntary organisation, working in Devon, currently supporting approximately two hundred and fifty people with learning disabilities.

Devon Link-Up is dedicated to supporting people to have a voice and choice about their lives so that they have active and fulfilled lives within their community. Our main areas of work delivered through various projects have continued throughout the year and focus on social activities, having a voice and being supported to speak up about issues that are important.

We have continued to develop our projects, so they offer increased independence and inclusion for our members.

The Trustees are elected annually by members at the Annual General Meeting. The constitution provides for no more than 9 Trustees who must include a Chairperson, Deputy Chairperson, Secretary, Treasurer and any other officers as the Trustees shall from time to time determine.

The day-to-day operation of the charity is delegated to the charity Chief Officer by a Management Committee which meets 8 times each year.

An essential part of the governance of the charity is that it is user led with a service user being supported by volunteers who also sit on the Management Committee, as a consequence the organisation is co-chaired.

RISK MANAGEMENT

The Trustees of Devon Link-Up, with a Chief Officer and other members of staff, have considered the major risks to which the charity and its users are exposed and established systems and procedures to manage those risks. 35 major policies, including for example, those relating to Health and Safety, Equal Opportunities, Safeguarding Adults and Children and financial management continue to be reviewed and updated as part of an on-going policy review programme.

OBJECTIVES AND ACTIVITIES

The objectives of the Charity:

To promote any charitable purpose for the benefit of persons with learning disabilities and in particular but not by limitation (a) promote the involvement of the community in the care and welfare of such persons and (b) promote and assist in the integration of such persons into the community.

DEVON LINK-UP

REPORT OF THE TRUSTEES For the Year Ended 31st March 2024

The charity trustees have compiled with their duty as detailed in section 17(5) of the 2011 Charities Act by preparing a Public Benefit Statements (see below).

Public Benefit Statement

There are an estimated sixteen thousand people with learning disabilities, living in Devon, many of whom are socially isolated and have limited opportunities for integrating into their community. During the last year Devon Link-Up has maintained its dedication to helping people enjoy their lives by giving them a voice and choice about the things they do. It is our aim to encourage new skills and when experience in the anticipation that people will build confidence, self-esteem and greater independence.

With the limited opportunities provided by statutory services and ever decreasing access to support, Devon Link-Up works increasingly hard to act as a safe and integral part of the life of many people with learning disabilities in Devon. Moreover, it is well respected by and complimentary to the other service providers in the area from both statutory and voluntary sectors.

Devon Link-Up aims to ensure that people have access to an independent service where they can make real choices and have a voice about all aspects of their life. The reduction of isolation and the creation of real friendships and access to the local community are key drivers for the organisation.

Our budget is used to:

- Promote the rights of people with a learning disability
- Support people in building links and networks in their community
- Support people to speak up about things that are important to them
- Maintain and support social networks
- Recruit, train and support volunteers in various roles within Devon Link-Up

Devon Link-Up also has a small team of volunteers who assist the organisation in a variety of ways, their valuable time is greatly appreciated.

The work of Devon Link-Up benefits not just the members but also the wider community when awareness and understanding is increased. We are proud of our achievements in helping overcome some of the inequalities learning disabled people face in Devon.

ACHIEVEMENTS AND PERFORMANCE

The achievements and performance of the charity are closely monitored by the Trustees and are summarised in the annual report.

MONITORING ACHIEVEMENT

The Trustees recognise the importance of monitoring and evaluating services against the organisation's aims to ensure proper governance and continued progress and development.

DEVON LINK-UP

REPORT OF THE TRUSTEES For the Year Ended 31st March 2024

The Trustees receive a report of, and talk about, the achievements of each of the projects at each meeting. Feedback from service users, carers, staff members and volunteers is an important component of the monitoring process. The Trustees also consider formal evaluation which is carried out regularly in the form of a user-friendly questionnaire sent to all stakeholders.

FINANCIAL REVIEW

The charity is reliant on charitable grants from donors together with income from working via local authority contracts as identified in the examined accounts. Due to the economic state of austerity measures the amount of income has decreased which places greater challenges on the organisation to ensure stability for the future.

PLANS FOR THE FUTURE

It can be seen from the Annual Report that Devon Link-Up continued to be a dynamic organisation, always seeking to devote its resources to meeting the need of people with learning disabilities living in Devon. As resources become more restricted our skills and values continue to guide the future direction of the organisation.

RESERVES

The Charity reserves are set at an agreed level and the Trustees regularly monitor the levels to ensure all needs can be met as agreed in the Reserves Policy.

TRUSTEES' RESPONSIBILITIES IN RELATION TO FINANCIAL STATEMENTS

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving true and fair view, the Trustees should follow best practise and:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimated that are reasonable and prudent
- State of whether applicable accounting standards and statements of recommended practise have been followed, subject to any departures disclosed and explained in the financial statements and;
- Prepare the financial statements on the going concerns basis unless it is inappropriate to presume that the charity will continue in operation.

DEVON LINK-UP

**REPORT OF THE TRUSTEES
For the Year Ended 31st March 2024**

The Trustees are responsible for keeping accounting records which disclose, with reasonable accuracy, the financial position of the charity with which to ascertain the financial position of the charity (Accounts and Reports) Regulations and the provisions of the trust deed. The Trustees are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

BY ORDER OF THE BOARD OF TRUSTEES

.....
Mrs J A Cornwell
CHAIR

DEVON LINK-UP

**INDEPENDENT EXAMINERS REPORT
TO THE TRUSTEES OF**

FOR THE YEAR ENDED 31ST MARCH 2024

We report on the financial statements of Devon Link-Up for the year ended 31st March 2024 which are set out on pages six to fourteen.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act) and;
- To state whether particular matter have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of unusual items or disclosure in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts. We conducted audit in accordance with United Kingdom Auditing Standards issued by the Auditing Practices Board.

Independent examiners' statement

In connection with our examination, no matter has come to our attention:

(1) Which gives us reasonable cause to believe that, in any material respect, the requirements:

- To keep accounting records in accordance with section 130 of the 2011 Act and;
- To prepared accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

.....
Geraldine Coates Accounting
Robson House, Chapel Street
Honiton, Devon
EX14 1EU

Dated:

DEVON LINK-UP

**STATEMENT OF FINANCIAL ACTIVITIES
INCOME AND EXPENDITURE
For the Year Ended 31st March 2024**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Income Resources					
Activities for Generating funds:					
Heathfield Farm		116,519	24,458	140,977	175,818
Other Projects		36,830	-	36,830	77,580
Investment Income					
Interest Received		-	-	-	-
TOTAL INCOMING RESOURCES	1b	<u>153,349</u>	<u>24,458</u>	<u>177,808</u>	<u>253,398</u>
RESOURCES EXPENSES					
Costs of generating funds					
Charitable Activities:					
Activities undertaken Directly	2	11,767	1,916	13,682	30,351
Charitable Activities	3	133,311	21,702	155,013	262,690
Governance Costs	4	1,099	-	-	-
TOTAL RESOURCES EXPENDED		146,177	23,618	168,696	293,041
NET RESOURCES EXPENDED FOR THE YEAR	4	8,271	840	9,113	(39,643)
JRS Grant Received		-	-	-	-
Net Movements in Fund Balance at 1st April 2023		7,172 (142,747)	840 186,100	8,014 43,354	(39,643) 67,214
Prior year adjustments		<u>1,100</u>	<u>-</u>	<u>1,100</u>	<u>15,783</u>
Balance at 31st March 2024	5	<u>(134,475)</u>	<u>186,940</u>	<u>52,466</u>	<u>43,354</u>

DEVON LINK-UP

**STATEMENT OF FINANCIAL ACTIVITIES
INCOME AND EXPENDITURE CONTINUED...
For the Year Ended 31st March 2024**

	Heathfield Farm		Other Projects	
	£	£	£	£
Sales Income		105,122		36,830
Sale of Produce		557		-
Donation Income		7,040		-
Grant Income		17,418		-
Other Income		<u>10,840</u>		<u>-</u>
Total Income		140,977		36,830
Expenditure				
Salaries	113,564		24,031	
Rent	-		120	
Travel & Subsistence	230		566	
Vehicle Expenses	197		-	
Insurance	2,607		-	
Advertising	60		-	
Bookkeeping	612		-	
Kitchen Expenses	2,217		156	
Sundries & Refreshments	7		9	
Repairs & Renewals	196		-	
Staff Training	-		-	
PPE Expenses	9		-	
Plant Purchases	106		-	
Equipment & Materials	685		514	
Room Hire	-		260	
Subscriptions	9		-	
Office Costs	350		-	
Utilities	6,761		366	
Recruitment	410		-	
Other Salaries	<u>6,306</u>		<u>8,346</u>	
		<u>134,327</u>		<u>34,368</u>
Net Profit for the Year (2024):		6,650		2,462
Add Profits/(Losses):				9,113
Deprecation Charge:				(1,099)
Total Net Profit for the Year (2024):				8,014

DEVON LINK-UP

**STATEMENT OF FINANCIAL ACTIVITIES
PREVIOUS YEAR INCOME AND EXPENDITURE
For the Year Ended 31st March 2023**

	Heathfield Farm		Other Projects	
	£	£	£	£
Sales Income		80,647		44,268
Donation Income		95,120		31,812
Other Income		<u>51</u>		<u>1,500</u>
Total Income		175,818		77,580
Expenditure				
Salaries	143,597		68,689	
Rent	-		1,440	
Travel & Subsistence	7,144		2,213	
Insurance	630		-	
Advertising	-		832	
Bookkeeping	-		1,111	
Sundries & Refreshments	5,961		381	
Repairs & Renewals	4,940		-	
Staff Training	425		130	
Telephone	567		167	
Postage	53		142	
Stationery	290		949	
Equipment	3,847		-	
Fundraising Costs	-		15,840	
External Agent Costs	6,804		2,239	
Room Hire	-		2,079	
Subscriptions	36		618	
Office Costs	2,315		-	
Computer Charges	269		432	
Printing	-		2,154	
Recruitment	132		-	
Developments	<u>337</u>		<u>14,782</u>	
		<u>177,347</u>		<u>114,198</u>
Net Profit for the Year (2023):		(1,529)		(36,618)
Add Profits/(Losses):				(38,147)
Deprecation Charge:				(1,373)
Total Net Profit for the Year (2023):				(39,520)

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BALANCE SHEET
As at 31st March 2024

	Note	31/03/2024		31/03/2023	
		£	£	£	£
FIXED ASSETS	6				
Tangible Assets		4,394		5,493	
CURRENT ASSETS					
Debtors		25,234		-	
Cash at Bank & in hand		<u>33,207</u>		<u>37,861</u>	
		58,441		37,861	
CURRENT LIABILITIES					
Creditors and Accruals		(10,370)		-	
		(10,370)		-	
NET CURRENT ASSETS		48,070		37,861	
Creditors: amounts falling due after more than one year		-		-	
NET ASSETS		52,466		43,354	
FUNDS					
Unrestricted		52,465		43,354	
Restricted		-		-	
Transferred restriction to un-restricted				-	
TOTAL FUNDS		52,466		43,354	

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**BALANCE SHEET
AS AT 31ST MARCH 2024**

In preparing these financial statements, the trustees have taken advantage of special exemptions applicable to small charities. The trustees have done so on the grounds that, in their opinion, the charity is entitled to the benefits of those exemptions because it meets with the qualifying condition for small charities as stated in Section 130 of the Charities Act 2011.

..... **Mrs J A Cornwell (CHAIRPERSON)**

..... **Mrs J E Miller (SECRETARY & TREASURER)**

Approved by the Committee on

DEVON LINK-UP

NOTES TO THE ACCOUNTS For the Year Ended 31st March 2024

1. ACCOUNTING POLICIES

a) Historical Cost Convention

The accounts have been prepared under the historical cost convention, and in accordance with the Statement of Recommended Practice (SORP 2008).

b) Incoming Resources

Income is received by way of funding and donations and is included in the Statement of Financial Activities when receivable.

Income from investments is included in the year in which it is receivable.

c) Resources Expended

Resources expended are recognised in the year in which they are incurred.

d) Tangible Fixed Assets and Depreciation

Depreciation is provided at rates calculated to write off less residual value of each asset over their expected useful life, as follows:

Office Equipment	-	20% Reducing Balance
Fixtures & Fittings	-	20% Reducing Balance
Farm Equipment	-	20% Reducing Balance

2. ACTIVITIES UNDERTAKEN DIRECTLY

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Utilities/Telephone and Postage	6,129	998	7,127	929
Kitchen Expenses	2,041	332	2,373	
Stationery	-	-	-	1,239
Advertising	51	8	60	833
Rent	103	17	120	1,440
Repair & Maintenance	169	27	196	20,060
Insurance	2,242	365	2,607	630
Equipment & Materials	<u>1,031</u>	<u>168</u>	<u>1,199</u>	<u>3,847</u>
	<u>11,767</u>	<u>1,916</u>	<u>13,682</u>	<u>30,351</u>

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NOTES TO THE ACCOUNTS For the Year Ended 31st March 2024

3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Staff Costs	118,332	19,263	137,595	212,286
Bookkeeping	527	86	612	1,111
Travel	854	139	993	9,357
Office Costs	309	50	359	5,824
Staff Training	-	-	-	687
HR Support	-	-	-	120
Room Hire	224	36	260	2,079
Social Expenditure	112	18	131	6,342
Volunteer Expenses	353	57	410	-
Other Expenses/Petty Cash	<u>12,601</u>	<u>2,051</u>	<u>14,652</u>	<u>24,884</u>
	<u>133,311</u>	<u>21,702</u>	<u>155,013</u>	<u>262,690</u>

4. GOVERNANCE COSTS

NET RESOURCES EXPENDED

Net resources expended is
stated
after charging

	2024 £	2023 £
Depreciation – owned assets	<u>1,099</u>	<u>1,373</u>

5. NET MOVEMENT IN FUNDS

	Unrestricted £	Restricted £	Total Funds 2024 £
a) Heathfield Farm			
Balance b/fwd	(82,849)	56,308	(26,541)
Other incoming Resources	<u>116,519</u>	<u>24,458</u>	<u>140,436</u>
	<u>33,670</u>	<u>80,766</u>	<u>114,436</u>
Less: Activities Undertaken Directly	(10,183)	(1,658)	(11,841)
Governance Costs	-	-	-
Support Costs	(105,338)	(17,148)	(122,486)
Balance c/fwd	(81,851)	61,960	(19,891)

DEVON LINK-UP

NOTES TO THE ACCOUNTS For the Year Ended 31st March 2024

NET MOVEMENT IN FUNDS	Unrestricted	Restricted	Total Funds 2024
	£	£	£
5.			
b) Other Projects			
Balance b/fwd	(78,104)	5,440	(72,664)
Other Incoming Resources	<u>36,830</u>	-	<u>36,830</u>
	(41,274)	5,440	(35,834)
Less: Activities Undertaken Directly	552	90	642
Governance Costs	-	-	-
Support Costs	<u>29,004</u>	<u>4,722</u>	<u>33,726</u>
Balance c/fwd	(70,830)	628	(70,202)
C) Previous Project Areas Combined (Not Used)			
Balance b/fwd	18,206	124,352	142,559
Other Incoming Resources	<u>-</u>	<u>-</u>	<u>-</u>
	<u>18,206</u>	<u>124,352</u>	<u>142,559</u>
Less: Activities Undertaken Directly	-	-	-
Governance Costs	-	-	-
Support Costs	<u>-</u>	<u>-</u>	<u>-</u>
Balance c/fwd	<u>18,206</u>	<u>124,352</u>	<u>142,559</u>

DEVON LINK-UP

NOTES TO THE ACCOUNTS For the Year Ended 31st March 2024

6. Fixed Assets

	Farm Equipment £	Large Tools £	Office Equipment £	Fixtures & Fittings £	Total £
Cost					
As at 1 st April 2023	1,290	876	10,250	4,211	16,627
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
As at 31 st March 2024	1,290	876	10,250	4,211	16,627
DEPRECIATION					
As at 1 st April 2023	386	175	6,691	3,882	11,134
Charge for the Year	181	140	712	66	1,099
As at 31 st March 2024	567	315	7,403	3,948	12,233
NET BOOK VALUES					
31 st March 2024	723	561	2,847	263	4,394
=====					
31 st March 2023	904	701	3,559	329	5,493
=====					