

Company registration number: 07371472

Charity registration number: 1140978



Devon in Sight

Your local sight loss charity

Devon County Association for the Blind
known as
Devon in Sight
(A company limited by guarantee)

Annual Report and Financial Statements
for the Year Ended 31 March 2024

Keith Tuvey
Redwoods Chartered Certified Accountants
2 Clyst Works
Clyst Road
Topsham
Exeter
EX3 0DB

Devon County Association for the Blind
known as Devon in Sight

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 36
Statement of Trustees' Responsibilities	37
Independent Examiner's Report	38 to 39
Statement of Financial Activities	40 to 41
Balance Sheet	42 to 43
Notes to the Financial Statements	44 to 73

Devon County Association for the Blind
known as Devon in Sight

Reference and Administrative Details

Chairman	Dr A Jacobs
Charity Registration Number	1140978
Company Registration Number	07371472
Registered Office	The charity is incorporated in England. Unit 3 Splatford Barton Splatford Land Kennford Exeter Devon EX6 7XY
Independent Examiner	Keith Tuvey Redwoods Chartered Certified Accountants 2 Clyst Works Clyst Road Topsham Exeter EX3 0DB
Accountants	Redwoods Chartered Certified Accountants 2 Clyst Works Clyst Road Topsham Exeter Devon EX3 0DB
Solicitors:	Michelmores Woodwater House Pynes Hill Exeter EX2 5WR
Bankers	Lloyds Bank 234 High Street Exeter EX4 3NL

Devon County Association for the Blind
known as Devon in Sight
Trustees' Report

Introduction

The Trustees, who are directors for the purposes of company law, present their annual report and financial statements of the charitable company for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005. The charity was founded in 1925 and was incorporated in April 2011.

Trustees:

Dr Adrian Jacobs	Chair
Mr Steve Muncer	Treasurer
Mr Scott Bailey	Vice Chair
Dr Dave Adams	Optometry Lead
Mr Paul Hannan	Safeguarding Lead
Mr Ray Doughty (VI)	Died December 2023
Ms Marilyn Minter-Newson	Co-opted December 2023

Honorary Life Members:

Mrs Gwyn Dickinson MBE (VI)
Mr Peter Wareham

Patron:

Diana Devon, The Dowager Countess of Devon

Structure, Governance and Management

The company (Number 07371472) is a Registered Charity (Number 1140978) and is constituted under its Articles of Association dated 9th September 2010. The management of the affairs of the Charity is vested in the Trustees. The Trustees are the Directors of the Company together with not more than ten members elected by the Annual General Meeting or co-opted by the Trustees. Shortly after Trustees are appointed, they attend the main premises for induction meetings with the Chairman and Chief Executive Officer. An induction pack is given to the prospective Trustees followed by induction and training.

Devon County Association for the Blind
known as Devon in Sight
Trustees' Report

Sub Committee Working Groups may address certain matters. As part of their functions the Sub Committees may make recommendations and shall always be accountable to the Trustees. The Trustees are also empowered to appoint a Chief Executive Officer, Treasurer, and staff as they deem necessary and may determine their remuneration, duties, and conditions of service. The Articles of the Association dated 9th September 2010 are available for inspection at the registered office address.

Objectives and activities

When planning activities for the year the Trustees have considered the Charity Commission's guidance on public benefit and in particular the specific guidance on charities for the advancement of health, and the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage.

Our Mission

Devon in Sight is a local charity providing information, advice and guidance, practical help, and emotional support to enable people to overcome the many challenges of living with sight loss, to maintain their independence, health and wellbeing, and to **live life to the full**.

Our Vision

Our vision is to '**make Devon a Sight Loss Friendly County**' for people affected by sight loss.

Our Staff

In March 2024 the staff team consisted of five full-time staff and two part-time Support Works funded by Access to Work and a Guide Dog.

Grahame Flynn	Chief Executive Officer
Jennie Benham	Head Office & Marketing Manager
Tessa Barrett	Head of Services
Louise Millington	Sight Loss Adviser
Mandy Darling (VI)	Community Engagement & Fundraising Officer
Fiona Hess	Support Worker
India Luther	Support Worker
Pepsi	Guide Dog

Our Head Office Volunteers

Linda Garaway	Honorary Treasurer
----------------------	--------------------

Devon County Association for the Blind
known as Devon in Sight
Trustees' Report

Chairman's Report
by Dr Adrian Jacobs

Devon in Sight was established in 1925 and has a long and proud history of serving blind and partially sighted people in Devon.

When we emerged from COVID-19 Pandemic and responded to the Cost-of-Living Crisis we announced seven new Strategic Priorities. These focused on the key areas that make the biggest impact to the lives of people affected by sight loss across all of Devon. Progress against our Strategic Priorities is evidenced within this report.

The Board of Trustees support the Chief Executive Officer with the leadership of the organisation. We are enlisted for our skills and experience to ensure that Devon in Sight has the best people in place to oversee and ensure the future direction of the service and implementation of these strategic priorities.

In August 2023 Devon in Sight was accredited to the **Department of Education Matrix Standard**, the international quality standard for organisations that deliver information, advice and guidance (IAG). This independent evaluation confirmed that at the heart of high-quality advice and support services are strong leadership, excellent service, and a focus on continuous improvement.

Our accreditation success confirms that Devon in Sight is working to provide the best possible support to our clients. This was a fantastic achievement for Devon in Sight, and I would like to congratulate the team on their success.

.....
Dr Adrian Jacobs

Chair of Trustees

10 September 2024



Devon County Association for the Blind
known as Devon in Sight
Trustees' Report

Chief Executive Officer's Report **by Grahame Flynn**

Overview

For nearly 100 years Devon in Sight (the trading name for the Devon County Association for the Blind) has been supporting people affected by sight loss in Devon.

In preparing this report we have looked at the prevalence of Sight Loss in Devon, give an overview of our Sight Loss Services and remind you of the Strategic Priorities we established post COVID-19.

The Prevalence of Sight Loss in Devon

Population Overview

There are 1,209,773 people living in Devon Integrated Care System (ICS). Of the total population:

- 19% are aged 17 or under.
- 57% are aged 18-64.
- 24% are aged over 65.

The older you are, the greater your risk of sight loss. The proportion of people aged 75 years and over in Devon ICS is higher than the average for England - 12% of the population are aged 75 plus, compared to 9% in England.

Sight Loss Prevalence in Devon

In Devon Integrated Care System (ICS) there are an estimated 50,910 people living with sight loss. This includes around:

- 32,700 people living with mild sight loss **(64%)**
- 11,280 people living with moderate sight loss **(22%)**
- 6,950 people living with severe sight loss **(14%)**

Devon County Association for the Blind
known as Devon in Sight
Trustees' Report

Note: these figures include people whose vision is better than the levels that qualify for formal registration, but that still has a significant impact on their daily life (for example, not being able to drive).

Future projections

By 2032 there are expected to be 63,180 people in Devon living with sight loss, an estimated **increase of 24% over the next decade**.

[Source: RNIB Sight Loss Data Tool Version 5.2, Date created: March 2023].

An Overview of Devon in Sight Services

Devon in Sight is an award-winning charity known for its excellence in service provision and innovation locally, regionally, and nationally. We work with partners across Health & Social Care and the Third Sector to provide a comprehensive portfolio of services for **anyone affected by sight loss who lives or works in Devon**.

Navigating the **Adult Eye Health & Sight Loss Pathway** is complex.

The Devon in Sight team ***help people to navigate their sight loss journey***. We provide a comprehensive range of award-winning support services for people navigating the challenges of visual impairment, designed to enhance their quality of life and opportunities.

Our Sight Loss Service focuses on the four key areas of Information, Advice and Guidance (IAG), Independent Living, Health & Wellbeing, and Influencing Change (Making the world a better place for people with sight loss).

1. Information, Advice & Guidance (IAG) Service

Devon in Sight is committed to providing accurate and impartial Information, Advice and Guidance to people who are affected by sight loss and other stakeholders such as professionals working in Health & Social Care and the Third Sector.

Devon County Association for the Blind
known as Devon in Sight
Trustees' Report

We help people navigate their sight loss journey and unlike many national charities have a more comprehensive understanding of the services available for people living and/or working in Devon. We hold a comprehensive portfolio of Information Resources.

Our Helpline is registered with the Helplines Partnership. A Single Point of Contact for the organisation ensures a consistent and professional approach to triaging of all enquiries from our stakeholders and assessing need for our clients. We manage our clients through a secure Customer Relationship Management (CRM) System called CharityLog.

Assessing Need & Case Work

At the earliest opportunity we complete a Client Fact Find to establish client need. For more complex cases we will undertake our award-winning comprehensive needs assessment the Sight Loss MOT. The Sight Loss MOT looks at over 50 key issues, such as making sure that people understand their diagnosis, have access to the right statutory care, access to the latest assistive technology, social activities, financial support and emotional support.

In Vision Magazine

In Vision Magazine is available quarterly to subscribers in a range of fully accessible formats - large print, digital and audio USB for FREE. The audio version can also be accessed through our website and listened to through the British Wireless for the Blind Talking Newspaper Smart Phone Application.

Subscribers include people who are affected by sight loss, Health & Social Care Professionals, Voluntary Sector and Community Groups and Professional Networks and Consortia.

Accreditation

In August 2023 Devon in Sight was accredited to the **Department of Education Matrix Standard**, demonstrating the high quality of our Information, Advice and Guidance Service. The Matrix Standard is the international quality standard for organisations that deliver Information, Advice and Guidance (IAG).

Devon County Association for the Blind
known as Devon in Sight
Trustees' Report

Information, Advice & Guidance (IAG)

Service Outputs 1 April 2023 – 31 March 2024

Registered Clients

1,366 Registered Clients on Charity Log

Sight Loss Helpline

6,486 Helpline calls were received (**Up 10.17%**)

155 New Client Registrations

1,214 Individuals accessed the service

5,819 Individual interventions were made

Ongoing Case Work

1281 Enquires led to ongoing casework (**Up 84%**)

In Vision Magazine

Circulation Figures per issue of In Vision Magazine:

859 Large Print Subscribers

394 Digital Subscribers

128 Audio Subscribers

1,381 Total Reach Each Edition

5,524 Annual Reach (Four Editions)

Devon County Association for the Blind
known as Devon in Sight
Trustees' Report

2. Independent Living Service

Our Independent Living Service ensures that people have the equipment and training in place to maintain their independence.

We work with our clients to identify the equipment, support and training that will help them maintain their independence and life to the full. We undertake this work in partnership with Health and Social Care, the Third Sector and private businesses.

Eye Health

We encourage our clients to engage with High Street Opticians and NHS Hospital Eye Units to monitor and maintain their eye health and sight. Where appropriated we encourage people to ask for a **Certificate of Visual Impairment (CVI)** as the first step to registering their sight loss.

We work closely with **Eye Care Liaison Officers (ECLOs)** who are specially trained advisers based in hospital eye departments who work with people of all ages affected by sight loss. They offer information, practical advice, and emotional support, and help people access the support available to them from a wide range of other organisations and services. An ECLO can help people with the certification and registration process which leads to further support and benefits.

NHS Low Vision Services

Low vision is a vision problem that makes it hard to do everyday activities. It can't be fixed with glasses, contact lenses, or other standard treatments like medicine or surgery. People may have low vision if they can't see well enough to do things like read, drive, recognise people's faces, tell colours apart, see their television or computer screen clearly.

An **NHS Low Vision Assessment (LVA)** assesses the impact of reduced vision on a person's everyday life. Recommendations can be made to maximise remaining vision to overcome the challenges visual impairment can bring.

Devon County Association for the Blind
known as Devon in Sight
Trustees' Report

This service can provide FREE lighting and magnifiers. All our clients are encouraged to undertake a Low Vision Assessment.

Rehabilitation Services (Sensory Team)

Where appropriate we refer our clients into the Sensory Teams of Devon and Torbay. The **Rehabilitation Officer Visual Impairment (ROVI)** provide assessment, advice and support to both children and adults with sight and hearing problems. They can help people to remain or become more independent.

ROVIs assess, advise and support blind and partially sighted people and are qualified to provide training in daily living skills and getting out and about (mobility). They also complete registrations as sight impaired or severely sight impaired and can visit people at home to discuss sight loss, assess their needs and provide information about services and equipment available to help.

They can also make suggestions about adaptations to people's home environment to use lighting and colour contrast in order to help to minimise the effects of vision loss.

ROVIs can advise about support services, benefit entitlement and local groups or sources of help and they can also provide information and support to family members and carers to assist with awareness about sight loss.

Clinical Trials and Research

In partnership with The Retina Clinic London, we are keen to make our clients aware that there is a choice outside of teaching hospitals to access Clinical Trials. Such trials can be an option for patients who have previously been told that there is nothing else that can be done for them, when there are no approved treatments for their retinal disease. Clinical Trials are Industry-sponsored and are therefore at no cost to patients. Patients can even be reimbursed for travel and accommodation expenses.

Devon County Association for the Blind
known as Devon in Sight
Trustees' Report

Our Assistive Technology Partnership

Blind and partially sighted people are often digitally excluded. To address this issue, we launched our pioneering **Assistive Technology Partnership** with **Sight and Sound Technology Limited** in January 2021.

Sight and Sound offer hardware and software to the blind, partially sighted and those with learning and reading difficulties. By working with Sight and Sound we have been able to promote new technology and provide home visits for equipment demonstrations. They have also supported us at all our county wide Living Well with Sight Loss Events and annual County Conference.

Our Equipment Bursary Fund

In 2020 at the height of the COVID-19 pandemic we developed an **Equipment Bursary Fund** to supply our clients with some popular independent living equipment for free. This includes task lighting, talking clocks, USB audio players, Sunflower Lanyards, Devon Access Wallets and VIP badges. Funding for the Equipment Bursary comes from Trusts and Grants, individual donations, and some of the commission income from our Assistive Technology Partnership with Sight & Sound.

Living Well with Sight Loss Events

Our **Living Well with Sight Loss Events** were provided in partnership with Sight & Sound Technology to showcase the latest Assistive Technology Equipment and local services providers.

Clients received equipment demonstrations and engaged with local service providers, breaking down feelings of isolation, maintaining independence and keeping them safe in their own homes.

These community events took place in Kingsbridge, Tavistock, Tiverton and Exeter. Fellow exhibitors included Blind Veterans UK, RNIB Technology Support Volunteers, Talking Newspapers, Sensory Team Rehabilitation Officers, local Blind Clubs, Lions Clubs, the Devon and Somerset Fire and Rescue Service and Community Transport.

Devon County Association for the Blind
known as Devon in Sight
Trustees' Report

Independent Living Service

Service Outputs 1 April 2023 – 31 March 2024

Our Assistive Technology Partnership

26	Referrals were made to Sight and Sound Technology Ltd.
£6,027	The value of equipment sold
£602	Commissioned income was earned

Equipment Bursary Fund

119	Equipment Bursary Fund Beneficiaries
251	Items of Equipment were provided free of charge
£2,029	The value of the equipment supplied

Community Living Well with Sight Loss Events

3	Living Well with Sight Loss Events Held
61	Attendees

Devon Sight Loss Conference 2023

85	Delegates
15	Organisations Exhibited in the Living Well with Sight Loss Exhibition and Consultation Rooms.

Devon County Association for the Blind
known as Devon in Sight
Trustees' Report

3. Health & Wellbeing Service

Our Health & Wellbeing Service aims to help keep our clients physically and mentally fit and safe in their own homes.

Healthier Lifestyle Choices

We can help people access support to make healthier lifestyle choices such as smoking cessation, managing alcohol, diet and supplements, sleep hygiene and exercise. Many of these choices have been scientifically proven to slow down the progression of many sight loss conditions.

Emotional Wellbeing

Supporting the emotional wellbeing of people with sight loss became one of our main priorities during the COVID-19 pandemic, and in November 2020 we set up a new **Emotional Wellbeing Service** with three levels of support.

Level 1 – Low Level Emotional Support

Informal support for people's emotional wellbeing starts as soon as they pick up the phone to us. As part of our initial assessment, we identify how people are feeling and what additional support they might need.

People can access our regular telephone-based services, they can be signposted to a befriending service for regular support, they can access Talking Newspapers and books and receive our quarterly In Vision Magazine in audio or large print - all designed to improve people's knowledge, wellbeing and increase their connection to others.

Telephone-based Peer Support Services

We provide free telephone-based peer support through **Togetherly** a telehealth platform that enables us to give those who are socially and digitally isolated the opportunity to join our weekly **Chit-Chat Calls** and monthly **Sight Loss Speaker Seminars**. No computers, tablets or internet connection are required, joining a group call is as simple as making a regular phone call.

Devon County Association for the Blind
known as Devon in Sight
Trustees' Report

Telephone Chit-Chat Calls

Anyone affected by sight loss, including family, friends and carers can join our weekly free Telephone Chit-Chat Calls. They provide a welcoming and compassionate place where callers can support one another and build confidence. This service is facilitated by a member of Devon in Sight staff providing a safe space for callers to air thoughts, share experiences and ask questions. Chit-Chat Calls break down feelings of isolation giving our clients the opportunity to meet others experiencing sight loss.

Telephone Sight Loss Seminars

Our programme of free **Telephone Sight Loss Seminars** enables people to hear from our partners across the Health and Social Care Sectors, Third Sector and others in the comfort of their own homes.

These events are far from passive and are structured so that following a formal information sharing presentation; listeners can contribute by asking questions and share their lived experiences of sight loss.

Subjects covered this year included: Tackling Loneliness with Transport (Devon County Council), All You Need is Sleep (Counsellor Annie Ford), Fire Service Update (Devon and Somerset Fire and Rescue Service), Visual Hallucinations (Esme's Umbrella), Blind Veterans UK, Globe Trotting with Geroge Jones – A Blind Man's Adventures Around the World, Combating Loneliness and Isolation (Mid Devon Mobility), Race Across the World (Tricia Sail), Making Community Energy Work for Everybody (Exeter Community Energy), Introducing Devon Carers and Good Nutrition and Eye Health with Nutritional Therapist Marilyn Minter-Newson.

Speaker Events increase understanding of services available and break down feelings of isolation. An archive of previous seminars is accessible through the Devon in Sight Website.

Devon County Association for the Blind
known as Devon in Sight
Trustees' Report

Social Clubs for the Visually Impaired

We hold a directory of all the independent Social Clubs for the Blind and Macular Society Groups in Devon. The groups are as varied as their members are. Most meet regularly, some for a couple of hours over coffee or a pub lunch, others for longer offering a range of leisure activities including reading, entertainment, art and crafts and visits to places of interest. Sadly, there has been a huge decline in these groups in recent years largely due to difficulties recruiting volunteers and venues closing.

Talking Books, Newspapers and Magazines

We refer clients into Talking Book Services from the RNIB and Caliber Audio. We also hold a directory of local Talking Newspapers and Magazines many of which are affiliated with The Talking News Federation (TNF).

Level 2 – Emotional Wellbeing Call

Our clients are offered an Emotional Wellbeing Call where they can talk specifically about how they are feeling about living with sight loss, often for the first time, and to explore what support they would find most helpful.

We have received a steady stream of referrals into the service from our partner organisations such as Guide Dogs, RNIB, Eye Clinic Liaison Officers, Rehabilitation Officers from the Sensory Team, Social Prescribers and High Street Opticians.

Common areas of difficulties have been an unexpected diagnosis of sight loss, anxiety around their diagnosis, deterioration of sight, isolation and loneliness, or people having to deal with other issues as well such as a cancer diagnosis or a bereavement. Very often people don't want to burden their family and friends with their concerns and have found the support from someone outside of their immediate circle supportive and helpful. Often the process of talking to our team about how they are feeling gives people a tremendous lift and reassures them that they are not alone. **The Emotional Wellbeing Call is used to triage clients who may benefit from Formal Counselling.**

Devon County Association for the Blind
known as Devon in Sight
Trustees' Report

Level 3 – Formal Counselling

We work with highly experienced counsellors who specialise in supporting people with health issues and disabilities. They have also received RNIB accredited training around sight loss awareness and counselling people with sight loss.

Counselling Therapy provides a safe, non-judgemental, and respectful environment giving our clients time and space to work through their sight loss diagnosis and develop coping strategies. It helps them gain a different perspective on problems and issues, helps them regain wellbeing and balance in their lives.

Our counsellors complete an assessment before and after seeing each client (using nationally recognised measures for anxiety and depression) and these continue to demonstrate the tremendous benefit of this new service.

Devon County Association for the Blind
known as Devon in Sight
Trustees' Report

Health & Wellbeing Service
Service Outputs 1 April 2023 – 31 March 2024

Level 1 – Low Level Emotional Support

1158 Clients received Low Level Emotional Support

Telephone Chit-Chat Calls

50 Chit-Chat Calls were facilitated

449 Client contacts made (Interactions)

10-18 Clients participating each call

Telephone Sight Loss Seminars

11 Sight Loss Speaker Events hosted

106 Client Contacts were made

10-15 Clients participating each call

Social Clubs for the Visually Impaired

16 Social Clubs were promoted by Devon in Sight

Talking Books, Newspapers and Magazines

11 Local Talking Newspapers supported

Level 2 – Emotional Wellbeing Call

50 Clients received Individual Support Calls

Devon County Association for the Blind
known as Devon in Sight
Trustees' Report

Level 3 – Formal Counselling

7	People were referred to a Counsellor
42	Closed counselling sessions were offered
14%	Of beneficiaries were male
86%	Of beneficiaries were female
100%	Of the people who completed the six closed sessions demonstrated a clinically significant change evidencing recovery or improvement.

Devon County Association for the Blind
known as Devon in Sight
Trustees' Report

4. Influencing Change

Our vision is to ***'make Devon a Sight Loss Friendly County'*** for people affected by sight loss. This reflects the national Visionary Vision ***'for a world in which people living with sight loss can access the services they need at a local level where and when they need them'***.

Influencing change on a county level is difficult but it can be achieved if it is specifically targeted and well evidenced.

Devon in Sight promotes a culture of listening and participation at all levels of the charity. Keeping 'client voice' at the heart of our charity will ensure that we continue to do the very best for people with sight loss in Devon.

Voting Membership

Devon in Sight is constituted as a Membership Charity. Voting Members can bring real benefits both to the work of the charity and for society more generally. Despite introducing Proxy Voting a few years ago our Voting Membership has steadily decreased from a high of 300 since the COVID-19 restrictions. We are hoping to build up numbers through our community events and annual conference.

Devon Sight Loss Forum

Our **Devon Sight Loss Forum** has proved to be an invaluable opportunity for people affected by sight loss to influence change within Devon in Sight and sight loss services in Devon.

It was examples of NHS appointment letters from Sight Loss Forum members that evidenced the need for change that gave us our first Devon Challenge. We successfully campaigned for NHS Eye Unit appointment letters to be set out in large print as standard.

Devon County Association for the Blind
known as Devon in Sight
Trustees' Report

Sight Loss Ambassadors

Our Sight Loss Ambassadors are a group of volunteers with lived experience of sight loss who can represent Devon in Sight helping us raise the profile of sight loss with the public. They include Barry Goodfellow (The Blind Artist), Andrew Hesser (The Blind Gardener), Trish Sail (Winner of Season 3 of BBC TV's Race Across the World) and Mr Steve Darling (Member of Parliament for Torbay).

Community Champion Awards

We are keen to recognise outstanding customer service from individuals or businesses for people who are blind or partially sighted. Our clients have responded positively to our appeal to nominated people or organisations to receive Community Champion Award Certificates.

Community Champion Awards highlight the excellent service given to our clients by individuals and organisations. This is good publicity and raises awareness of the needs of people with little or no sight with the public. It also raises awareness of sight loss within local businesses.

Connecting You: Driving Change for People with Sight Loss.

Devon County Council commissioned Devon in Sight to take the lead in providing a program of Disability Awareness Training for Public and Community Bus Drivers across Devon. The pilot culminated in us creating a CPD Group Accredited Training Manual which was distributed to all Public and Community Transport Drivers in Devon in November 2023.

We have already received excellent feedback from clients regarding the behaviour of bus drivers in the county and following Department of Transport evaluation it may form part of Bus Driver CPC training nationally.

The Driving Change for People with Sight Loss in Devon Project was shortlisted for the National Visionary - Develop and Share Award in September 2023.

Devon County Association for the Blind
known as Devon in Sight
Trustees' Report

Consortia

In 2015 we formed the **South West Associations Network (SWAN)** consisting of senior managers of County Associations for the Blind and other charities across the South West of England.

This group has now formally transitioned into the South West Regional Group of Visionary. Visionary is the national membership organisation for local **sight loss** charities. Membership gives us voice at a national level and the opportunity for senior staff to engage at the national conference in Birmingham.

Influencing Change

Service Outputs 1 April 2023 – 31 March 2024

Our Voting Membership

158 Registered Voting Members

The Devon Sight Loss Forum

13 Registered Sight Loss Forum Members

Disability Awareness Training Public & Community Transport

37 Public and Community Transport providers targeted
1593 Bus Driver Disability Awareness Manuals Distributed

Community Champion Award Nominations

6 People from **6** organisations were nominated for a Community Champion Award during the year.

Sight Loss Ambassadors

4 Registered Sight Loss Ambassadors

Client Demographics

Of the 1366 clients on the Database as at the 31 March 2024:

Age

1%	were under 24
17%	were 25 to 64
68%	were over 65 years of age
14%	Prefer not to say

Gender

65%	were female
35%	were male

Ethnicity

98%	of our client group identified themselves as being White British
1%	White Irish
1%	as Other White

None of our clients identified themselves as being from Black, Asian, and Minority Ethnic (BAME) Communities.

Sexuality

Only one of our clients identified themselves as being gay, lesbian or bisexual.

**Devon County Association for the Blind
known as Devon in Sight
Trustees' Report**

Sight Conditions

The main presenting sight conditions were:

54% Macular Disease	3% Retinitis Pigmentosa
8% Glaucoma	5% Cataract
3% Diabetic Retinopathy	27% Other conditions

Percentage of People Registered by District:

27% East Devon (362)	11% Teignbridge (154)
20% Exeter (274)	12% Torbay (160)
11% Mid Devon (151)	1% Torridge (16)
3% North Devon (46)	7% West Devon (99)
2% Plymouth (21)	2% Out of Devon (30)
4% South Hams (51)	

Devon County Association for the Blind
known as Devon in Sight
Trustees' Report

5. Charity Management Services

As well as our core public service offer, we also have Charity Management Services. This covers the charity's governance and compliance, strategic development, income generation, human resources including staff and volunteer development and training, facilities management, finance, and administration.

Staff Training and Development

The charity invested in training through our membership of the Helplines Partnership to ensure that the staff have the tools needed to support callers in distress. The training included frequent callers, suicidal callers and managing difficult callers. All staff are also qualified in Workplace First Aid. We are looking at Low Vision refresher training for the whole team in the coming year. Our new Community Engagement Officer has become a member of the institute of Fundraising and is engaging in additional training.

Employee Assistance Programme

Our staff also have access to the 24/7 Education Support Service to ensure that they can receive independent, confidential support when required.

Complaints and Compliments

We continue to receive encouraging comments and compliments about the work that we do. Whilst we recognise that from time-to-time things can and do go wrong I am pleased to report that we have not received any formal complaints again this year.

Professional Memberships

Devon in Sight is registered with the Helplines Partnership, the Fundraising Regulator, The Chartered Institute of Fundraising, and Visionary.

Our Counsellors are registered with The British Association for Counselling and Psychotherapy (BACP) the professional association for members of the counselling professions in the UK.

Devon County Association for the Blind
known as Devon in Sight
Trustees' Report

Devon in Sight's Strategic Priorities 2022- 2025

As we emerged from the COVID-19 pandemic and respond to the on-going economic crisis we identified seven Strategic Priorities that would make the biggest impact on the lives of people who are affected by sight loss across Devon.

Having a clear vision for the future, including people with sight loss in our decision making, consolidating our service offer, income generation, building capacity and driving forward change are vital in the coming years. These priorities underpin all our work and are reviewed annually.

Priority 1: We will develop a Vision for Sight Loss in Devon to make Devon 'a Sight Loss Friendly County'.

- We continue to identify gaps in service provision for people affected by sight loss in Devon and pilot initiatives that will make life easier for more of the population living and working with sight loss.
- Devon in Sight is keen to develop information resources and/or services which tackle digital exclusion, accessible information and transport, support for younger people transitioning into adult services, employment, and carers.
- We will continue to commit resources to develop relationships with public service providers to make their services more accessible to our community.

Priority 2: People in the Lead

- We will continue to promote a culture of listening and participation at all levels of the charity by encouraging participation from our stakeholders. We will encourage people affected by sight loss to take a more active role in service development by encouraging our them to become Voting Members and participate in our Devon Sight Loss Forum and Client Satisfaction Survey.

Devon County Association for the Blind
known as Devon in Sight
Trustees' Report

- We will actively take issues raised by people living with sight loss to decision makers to improve services.
- We will celebrate outstanding customer service given to people who are blind or partially sighted by encouraging our clients to nominate individuals and companies for our Community Champion Awards.
- We will encourage people living with sight loss to become Sight Loss Ambassadors to represent the interests of people living with little or no sight and raise awareness of Devon in Sight's work.

Priority 3: We will continue to review and develop our Sight Loss Service so that it has the most impact for people who are blind or partially sighted.

- Our Sight Loss Service remains focussed on the four key areas of Information, Advice and Guidance (IAG), Independent Living, Health & Wellbeing, and Influencing Change (Making the world a better place for people with sight loss).
- Clearly defined project areas under these key headings make it easier for us to articulate our service offer to the public, strategic partners, funders and accreditation bodies.

Priority 4: Funding our existing services will remain a key priority.

- Our healthy reserves prohibit us from applying to some Trust and Grants. It remains our priority to continue with our broad fundraising strategy developing Trusts and Grants, Business & Corporate fundraising, Individual Giving, Legacy Giving and Community Fundraising.
- We will ensure that our healthy reserves are used wisely to support the charity's operations and development and to match fund some Trusts and Grants applications.

Devon County Association for the Blind
known as Devon in Sight
Trustees' Report

Priority 5: We will continue to implement our Vision for Volunteering to increase opportunities for people with lived experience of sight loss to be involved with the charity and build capacity.

- Volunteers support our organisation on many levels including Patronage, Trustees, Head Office functions, the Devon Sight Loss Forum, Sight Loss Ambassadors and Community Fundraising.
- We have reviewed our Vision for Volunteering in light of the changes to our Service Delivery Model and updated our Volunteering Strategy. We have embarked on a recruitment campaign to give more opportunities for volunteering particularly around Trustees and Community Fundraising.

Priority 6: We will contribute to the development of policy and best practice at a local, regional, and national level through effective partnerships with other sight loss charities, healthcare providers and commissioners.

- Although our priority is local service delivery, we can achieve wider impact by helping to shape policy and practice at a local, regional, and national level.
- We continue to develop formal strategic partnerships with key Statutory and Voluntary Sector partners strengthening referral pathways and partnership working to achieve this.
- We will work closely with One Devon (the new Integrated Care System for Devon) working together to improve the health of all residents, better support people living with multiple and long-term conditions, prevent illness, tackle variation in care and deliver joined up services while getting maximum impact for every pound spent.
- We are leading on the development of a 'Sight Loss Guide for Devon' in partnership with our stakeholders.

Devon County Association for the Blind
known as Devon in Sight
Trustees' Report

Priority 7: We will optimise the potential of our Centenary in 2025.

- Devon in Sight was established in 1925 and has a long and proud history of serving blind and partially sighted people in Devon. 2025 marks our Centenary. We are ensuring that we use the build up to this milestone as an effective tool to build trusted partnerships, develop sponsorship opportunities, recruit patrons, and raise awareness of our charity to the public.

Key Achievements

Since the end of last financial year, we have made significant achievements towards these priorities.

- We were commissioned by the **Devon County Council** 'Connecting You' Project to provide CPD accredited Disability Awareness Training to Devon's Commercial and Community Bus Drivers.
- We successfully **campaigned against the closure of many Railway Ticket Offices**. Taking the fight directly to the Prime Minister, Secretary of State for Transport and the Rail Minister. We were mentioned in the House of Commons and received national media coverage.
- We launched the first **Devon Sight Loss Conference** incorporating a comprehensive Living Well with Sight Loss Exhibition, Consultation Rooms and our Annual General Meeting.
- We recruited Mandy Darling, a visually impaired Guide Dog user as our **Community Engagement and Fundraising Officer**. She has already hit the road running planning charity events for the next two years.
- We have been commissioned to provide a Sensory Garden Experience as the centre point of the 2024 **Devon County Show**, the largest event in Devon's calendar.

Devon County Association for the Blind
known as Devon in Sight
Trustees' Report

- We relaunched our **Devon Sight Loss Forum**.
- Having founded the South West Associations Network (SWAN) for the senior managers of Sight Loss Organisations across the South West Region. We transitioned the group into the **South West Regional Group for Visionary** (The national membership organisation for local sight loss organisations).
- Devon in Sight was accredited to the **Department of Education Matrix Standard**, demonstrating the high quality of our Information, Advice and Guidance Service that we provide for people affected by sight loss in Devon.

I couldn't be prouder of what the team at Devon in Sight has achieved to realise our vision '**to make Devon a Sight Loss Friendly County**'.



Grahame Flynn
Chief Executive Officer

September 2024



Devon County Association for the Blind
known as Devon in Sight
Trustees' Report

Financial Review
by Steve Muncer, Honorary Treasurer

Review of the Financial Year 2023/24

(Note: prior year figures shown in parenthesis)

With a further, unexpected, £100,000 payment from the late Anita Fearnside estate received after the year end but accounted for in the financial year we are able to report an annual surplus for 2023/24 of £24,989. This compares to a prior year surplus of £233,091 which itself was skewed by the original £350,000 legacy received from Mrs Fearnside. We have been extremely fortunate with legacies over the past couple of years, £143,160 in 2023/24 and £350,800 in 2022/23 and without these one-off receipts we would have been reporting deficits of £118,171 and £117,709 respectively. For a relatively small local charity, legacy income is notoriously difficult to predict but they have enabled us to fund ongoing services at the same time as maintaining our reserves.

Total income for the year was £248,713 down from £435,298 the previous year, although without legacies there would have been an increase of £21,055, 24.9%.

With our ability to attract Trusts and Grants income frustrated by our healthy reserves, we were pleased to attract £48,474 of commissioned income through the Devon County Council 'Connecting You' Project providing Disability Awareness training to Commercial and Community Bus Drivers. We were also pleased to attract sponsorship to host the first Devon Sight Loss Conference from Devon County Council, Sight and Sound Technology and the Retina Clinic London which allowed us to heavily subsidise the ticket price for delegates.

With efforts concentrated on these projects only limited resources could be put to other fundraising activities and both Trusts and Grants at £23,551 (£51,240) and Other Trading Activities at £1,787 (£9,126) were down on the previous year. Donations were marginally lower at £9,107 but investment income nearly doubled to £17,634 as we invested some of the legacy receipts in higher rate interest accounts.

Devon County Association for the Blind
known as Devon in Sight
Trustees' Report

The appointment of a Community Engagement and Fundraising Officer in January 2024 will enable us to revise and develop our fundraising materials, engage more community fundraisers and attract more corporate supporters moving forward.

Total expenditure for the year was £227,875, a 27.5% increase on the £178,739 spent the previous year, with payroll costs remaining by far the biggest element of our cost base. The major drivers to the year-on-year increase in costs were as follows:-

£33,632 - staff costs (headcount, senior appointments and pay awards)
£7,658 - incremental costs of commissioned work (excluding staff)
£5,148 - Devon Sight Loss Conference and AGM (separately funded)
£2,288 - Accreditation costs (separately funded)
£2,742 – premises costs at Splaford Barton

The surplus in the year includes gains on investments of £4,151, a welcome recovery from the previous year loss of £23,468.

Total funds at the year-end stood at £665,986 (£640,997) and comprised furniture and equipment of just £3,898 (£1,974) and liquid reserves of £662,088 (£639,023). Total funds are split between restricted, £4,035 (£9,593) and unrestricted, £661,951 (£631,404). Our current healthy reserves reflect the sale of our previous offices in Topsham and the hugely significant legacy from Mrs Fearnside which, together, contributed over £800,000 to our liquid reserves. Both of these are 'one-off events' which have enabled us to continue to provide our current services. The level of our liquid reserves does present challenges for future fundraising, but we can't rely on windfalls of this scale and need to continue to seek sustainable funding streams.

Funding

Funding our services remains key and we would like to especially thank the following funders, sponsors and donors for their support:

Devon County Council 'Connecting You' Programme
National Lottery Awards for All
The Atass Foundation (Oxygen House Exeter)
Tesco Community Grants

Devon County Association for the Blind
known as Devon in Sight
Trustees' Report

The Forest Hill Charitable Trust
Unity Lodge of Freemasons (No 1332) Crediton
Provincial Grand Chapter of Devonshire
St. George's Lodge (No 112) Exeter
Sight & Sound Technology Limited
The Retina Clinic London
Will Passmore (Manchester Marathon 2024)

We would like to thank those people who have engaged with our Regular Giving Scheme 'Friends of Devon in Sight' by making a regular donation by monthly direct debit.

Lastly, we wish to pass on our sincere thanks to the late Mrs Anita Fearnside and Miss Catherine Smith for their most generous legacies and those who arranged in memoriam collections.

Our Reserves Policy

There has been no change in our reserve policy in the year and we continue with a minimum level of 12 months operating costs.

With the earlier proceeds from the sale of our Topsham office and recent large legacies we are conscious that our liquid reserves are comparatively strong. However, we no longer have the security of owning our own building and have no statutory funding or guaranteed income streams. We currently have underlying losses of around £125,000 per annum and the Trustees recognise that we will continue to run down reserves over the next few years to both subsidise existing services and to provide match/seed funding to make us more attractive to potential future funders.

Our Designated Funds

Trustees have reviewed existing and new designated funds as follows: -

Building Fund

During 2018/19 the Trustees disposed of our previously owned property in Topsham and moved into rented accommodation at Splatford Barton. Our current 6-year lease is coming to an end and we have explored again the options of purchasing our own offices but concluded that this

Devon County Association for the Blind
known as Devon in Sight
Trustees' Report

wasn't financially sustainable. Although we are now in the process of renewing the lease but still think it is sensible to keep the existing £250,000 designated fund.

Redundancy Fund

Whilst not an immediate issue the Trustees believe that it is prudent to set aside monies within the general reserve for potential redundancy costs if the charity were ever to cease trading. With the increase in headcount and salaries the value of the designated fund has been increased from £25,000 to £40,000.

Service Support Fund

The COVID -19 pandemic exposed our vulnerability to external influences on the charity driving up demand at the same time as adversely affecting both income and costs. The particular risk of COVID has faded but we are nevertheless cognisant that we may need additional capacity to react to potential future external events that have a major negative impact on the charity being able to maintain its core services. The Trustees believe that this designated fund should be maintained at £50,000.

Match/Seed fund

We are heavily reliant on attracting Trust and Grant funders. It is a very competitive market, not helped by our current level of liquid reserves. We believe that if we demonstrate that we were prepared to provide either our own seed or match funding we would be better placed to attract additional external funding. As a minimum the Trustees consider that this fund ought to be maintained at £50,000.

Our Investment Policy

No change has been made in the year to the investment policy. The overall objective is to create sufficient income and capital growth from the investments to enable the charity, with its other income streams, to carry out its purposes on a consistent basis with minimum adverse effect on the overall value of the retained invested funds.

These objectives are achieved by investing prudently in a collective range of fixed securities and equities. The investments are managed on our behalf on a discretionary basis within the risk profiles agreed by the Trustees by professional advisors Rowan Dartington.

Devon County Association for the Blind
known as Devon in Sight
Trustees' Report

Previous risk assessments have resulted in two portfolios, a Balanced low to medium risk portfolio which majors on income generation with some capital growth and a medium risk Ethical Fund primarily seeking capital growth. The risk assessment was last carried out in April 2023 and confirmed we should continue with the same two portfolios. At the year end the split between the Balanced and Ethical funds was 41.7%:58.3% respectively. The performance of the two funds is kept under continuous review.

Whilst equity returns remain uncertain, and interest rates have been relatively high much of the legacy income is currently being held in fixed term notice accounts.

Our Risk Management Policy

The Senior Management Team and Trustees review the risks the charity is exposed to on an ongoing basis. They have recently undertaken a SWAT & PESTLE analysis with the intention of refreshing the risk register and mitigations over the coming months.

Approved by the Board on 10th September 2024
and signed on its behalf by:



.....
Mr S Muncer
Honorary Treasurer

Devon County Association for the Blind

known as Devon in Sight

Trustees' Report

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 10 September 2024 and signed on its behalf by:

.....
Dr A Jacobs
Chairman and trustee

Devon County Association for the Blind
known as Devon in Sight

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Devon County Association for the Blind 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its 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 apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the 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 can 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 10 September 2024 and signed on its behalf by:

.....
Dr A Jacobs
Chairman and trustee

Devon County Association for the Blind

known as Devon in Sight

Independent Examiner's Report to the trustees of Devon County Association for the Blind ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

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 accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the 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 charity's accounts 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

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:

1. accounting records were not kept in respect of Devon County Association for the Blind as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts 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 accounts 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 accounts to be reached.

Devon County Association for the Blind

known as Devon in Sight

**Independent Examiner's Report to the trustees of Devon County Association for
the Blind ('the Company')**

.....
Keith Tuvey FCCA
Redwoods Chartered Certified Accountants

2 Clyst Works
Clyst Road
Topsham
Exeter
EX3 0DB

10 September 2024

Devon County Association for the Blind

known as Devon in Sight

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

Current financial year	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	175,818	-	175,818
Charitable activities	4	48,474	-	48,474
Other trading activities	5	1,787	-	1,787
Investment income	6	17,634	-	17,634
Other income	7	5,000	-	5,000
Total income		248,713	-	248,713
Expenditure on:				
Raising funds	8	(40,926)	-	(40,926)
Charitable activities	9	(181,391)	(5,558)	(186,949)
Total expenditure		(222,317)	(5,558)	(227,875)
Gains/(losses) on investment assets		4,151	-	4,151
Net income/(expenditure)		30,547	(5,558)	24,989
Net movement in funds		30,547	(5,558)	24,989
Reconciliation of funds				
Total funds brought forward		631,404	9,593	640,997
Total funds carried forward	23	661,951	4,035	665,986

The notes on pages 44 to 73 form an integral part of these financial statements.

Devon County Association for the Blind

known as Devon in Sight

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

Prior financial year	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	410,190	1,807	411,997
Other trading activities	5	9,126	-	9,126
Investment income	6	9,175	-	9,175
Other income	7	5,000	-	5,000
Total income		<u>433,491</u>	<u>1,807</u>	<u>435,298</u>
Expenditure on:				
Raising funds	8	(54,757)	(254)	(55,011)
Charitable activities	9	<u>(116,841)</u>	<u>(6,887)</u>	<u>(123,728)</u>
Total expenditure		<u>(171,598)</u>	<u>(7,141)</u>	<u>(178,739)</u>
Gains/(losses) on investment assets		<u>(23,468)</u>	<u>-</u>	<u>(23,468)</u>
Net income/(expenditure)		238,425	(5,334)	233,091
Transfers between funds		<u>(863)</u>	<u>863</u>	<u>-</u>
Net movement in funds		237,562	(4,471)	233,091
Reconciliation of funds				
Total funds brought forward		<u>393,842</u>	<u>14,064</u>	<u>407,906</u>
Total funds carried forward	23	<u><u>631,404</u></u>	<u><u>9,593</u></u>	<u><u>640,997</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 23.

The notes on pages 44 to 73 form an integral part of these financial statements.

Devon County Association for the Blind

known as **Devon in Sight**

(Registration number: 07371472)

Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	17	3,898	1,974
Investments	18	<u>287,294</u>	<u>287,041</u>
		<u>291,192</u>	<u>289,015</u>
Current assets			
Debtors	19	114,304	5,772
Cash at bank and in hand	20	<u>271,241</u>	<u>362,726</u>
		385,545	368,498
Creditors: Amounts falling due within one year	21	<u>(10,751)</u>	<u>(16,516)</u>
Net current assets		<u>374,794</u>	<u>351,982</u>
Net assets		<u><u>665,986</u></u>	<u><u>640,997</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds	23	4,035	9,593
Unrestricted income funds			
Unrestricted funds		<u>661,951</u>	<u>631,404</u>
Total funds	23	<u><u>665,986</u></u>	<u><u>640,997</u></u>

The notes on pages 44 to 73 form an integral part of these financial statements.

Devon County Association for the Blind

known as Devon in Sight

(Registration number: 07371472)

Balance Sheet as at 31 March 2024

For the financial year ending 31 March 2024 the charity 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 charity 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.

The financial statements on pages 40 to 73 were approved by the trustees, and authorised for issue on 10 September 2024 and signed on their behalf by:

.....
Dr A Jacobs
Chairman and trustee

The notes on pages 44 to 73 form an integral part of these financial statements.

Devon County Association for the Blind

known as Devon in Sight

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Unit 3 Splatford Barton
Splatford Land
Kennford
Exeter
Devon
EX6 7XY

These financial statements were authorised for issue by the trustees on 10 September 2024.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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

Basis of preparation

Devon County Association for the Blind 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 accounts are presented in £ Sterling and are rounded to the nearest £1.

Devon County Association for the Blind

known as Devon in Sight

Notes to the Financial Statements for the Year Ended 31 March 2024

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Devon County Association for the Blind

known as Devon in Sight

Notes to the Financial Statements for the Year Ended 31 March 2024

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Devon County Association for the Blind

known as Devon in Sight

Notes to the Financial Statements for the Year Ended 31 March 2024

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and office equipment	15% straight line basis
Fixtures and fittings	10% straight line basis
Freehold interest in land and buildings	2% straight line basis

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Devon County Association for the Blind

known as Devon in Sight

Notes to the Financial Statements for the Year Ended 31 March 2024

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Devon County Association for the Blind

known as Devon in Sight

Notes to the Financial Statements for the Year Ended 31 March 2024

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Devon County Association for the Blind

known as Devon in Sight

Notes to the Financial Statements for the Year Ended 31 March 2024

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

The company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities, such as trade and other accounts receivable and payable and loans from banks/other third parties.

Recognition and measurement

Debt instruments like loans are initially measured at present value of the future payments and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade payable or receivables, are measured initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. In the case of a non current liability not at a market rate of interest, the financial liability is measured initially and subsequently at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Devon County Association for the Blind

known as Devon in Sight

Notes to the Financial Statements for the Year Ended 31 March 2024

Impairment

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in profit or loss.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows, discounted at the assets original effective interest rate.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and the best estimate, which is an approximation, of the amount that the company would receive for the asset if it were to be sold at the reporting date.

Financial assets and liabilities are offset and the net amount reported in the statement of financial position when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Devon County Association for the Blind

known as Devon in Sight

Notes to the Financial Statements for the Year Ended 31 March 2024

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Devon County Association for the Blind

known as Devon in Sight

Notes to the Financial Statements for the Year Ended 31 March 2024

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

Devon County Association for the Blind

known as Devon in Sight

Notes to the Financial Statements for the Year Ended 31 March 2024

3 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Donations and legacies;			
Donations from individuals	9,107	9,107	9,957
Legacies	143,160	143,160	350,800
Grants, including capital grants;			
Grants from other charities	<u>23,551</u>	<u>23,551</u>	<u>51,240</u>
	<u>175,818</u>	<u>175,818</u>	<u>411,997</u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2024 £
Commissioned work	<u>48,474</u>	<u>48,474</u>

5 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2023 £
Local fundraising income	989	989	4,908
Advertising and commission income	<u>798</u>	<u>798</u>	<u>4,218</u>
	<u>1,787</u>	<u>1,787</u>	<u>9,126</u>

Devon County Association for the Blind

known as Devon in Sight

Notes to the Financial Statements for the Year Ended 31 March 2024

6 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable and similar income;			
Interest receivable on bank deposits	9,141	9,141	941
Other income from fixed asset investments	8,493	8,493	8,234
	<u>17,634</u>	<u>17,634</u>	<u>9,175</u>

7 Other income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
UK Government grants - employment allowance	5,000	5,000	5,000
	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>

Devon County Association for the Blind

known as Devon in Sight

Notes to the Financial Statements for the Year Ended 31 March 2024

8 Expenditure on raising funds

a) Costs of generating donations and legacies

	Direct costs £	Allocated support costs £	Total 2024 £	Total 2023 £
Costs of generating donations and legacies	<u>167</u>	<u>36,164</u>	<u>36,331</u>	<u>55,011</u>

b) Investment management costs

	Note	Unrestricted funds General £	Total 2024 £
Other investment management costs;			
Other portfolio management costs		<u>4,595</u>	<u>4,595</u>
		<u>4,595</u>	<u>4,595</u>

Devon County Association for the Blind

known as Devon in Sight

Notes to the Financial Statements for the Year Ended 31 March 2024

9 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	2024 £
Information advice and guidance	44,523	8,770	53,293
Independent living	41,177	10,024	51,201
Health and wellbeing	16,006	4,177	20,183
Influencing change	26,904	6,683	33,587
Commissioned work	24,091	4,594	28,685
	<u>152,701</u>	<u>34,248</u>	<u>186,949</u>

	Activity undertaken directly £	Activity support costs £	2023 £
Emotional wellbeing service	43,425	18,439	61,864
Early intervention and prevention	43,425	18,439	61,864
	<u>86,850</u>	<u>36,878</u>	<u>123,728</u>

In addition to the expenditure analysed above, there are also governance costs of £5,457 (2023 - £3,480) which relate directly to charitable activities. See note 10 for further details.

Devon County Association for the Blind

known as Devon in Sight

Notes to the Financial Statements for the Year Ended 31 March 2024

10 Analysis of governance and support costs

Basis of allocation

Reference	Method of allocation
A	Costs associated with fundraising
B	Costs allocated on the basis of management assessment

Support costs allocated to raising funds

	Basis of allocation	Governance costs £	Info technology £	Staff costs £	Admin costs £	Premises including depreciation £	Other support costs £	Total 2024 £
Fundraising	A	<u>982</u>	<u>640</u>	<u>28,540</u>	<u>2,063</u>	<u>3,671</u>	<u>268</u>	<u>36,164</u>

	Basis of allocation	Governance costs £	Info technology £	Staff costs £	Admin costs £	Premises including depreciation £	Other support costs £	Total 2023 £
Fundraising	A	<u>905</u>	<u>174</u>	<u>8,380</u>	<u>720</u>	<u>1,127</u>	<u>1,652</u>	<u>12,958</u>

Devon County Association for the Blind

known as Devon in Sight

Notes to the Financial Statements for the Year Ended 31 March 2024

Support costs allocated to charitable activities

	Basis of allocation	Governance costs £	Info technology £	Staff costs £	Admin costs £	Premises including depreciation £	Other support costs £	Total 2024 £
Information advice and guidance	B	1,146	106	6,259	341	606	314	8,772
Independent living	B	1,310	121	7,153	389	692	359	10,024
Health and wellbeing	B	546	50	2,981	162	289	149	4,177
Influencing change	B	873	80	4,769	260	462	239	6,683
Commissioned work	B	600	55	3,279	178	317	164	4,593
		<u>4,475</u>	<u>412</u>	<u>24,441</u>	<u>1,330</u>	<u>2,366</u>	<u>1,225</u>	<u>34,249</u>

	Basis of allocation	Governance costs £	Info technology £	Staff costs £	Admin costs £	Premises including depreciation £	Other support costs £	Total 2023 £
Early intervention and prevention	B	1,288	248	11,925	1,024	1,604	2,350	18,439
Emotional support and wellbeing	B	1,288	248	11,925	1,024	1,604	2,350	18,439
		<u>2,576</u>	<u>496</u>	<u>23,850</u>	<u>2,048</u>	<u>3,208</u>	<u>4,700</u>	<u>36,878</u>

Devon County Association for the Blind

known as Devon in Sight

Notes to the Financial Statements for the Year Ended 31 March 2024

Governance costs

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Independent examiner fees			
Examination of the financial statements	3,420	3,420	3,480
Trustees remuneration and expenses	228	228	-
Marketing and publicity	549	549	-
Other governance costs	1,260	1,260	-
	<u>5,457</u>	<u>5,457</u>	<u>3,480</u>

Devon County Association for the Blind

known as Devon in Sight

Notes to the Financial Statements for the Year Ended 31 March 2024

11 Total resources expended

	Direct charitable activity £	Direct fundraising £	Indirect charitable expenditure £	Governance £	Total 2024 £	Total 2023 £
Emotional support costs	2,860	-	-	-	2,860	1,666
Equipment donations	3,795	-	-	-	3,795	2,966
Wages, agency staff and training	101,308	-	49,694	-	151,002	117,370
Accreditation-Matrix/CPD	-	-	2,288	-	2,288	-
Commissioned work	7,658	-	-	-	7,658	-
Premises costs	13,589	-	5,687	-	19,276	16,534
Office and IT costs	10,622	-	4,445	-	15,067	12,105
Room hire	-	-	-	-	-	508
Volunteers travel	-	-	581	-	581	535
Trustee expenses and travel	-	-	913	228	1,141	932
Fundraising	-	167	-	-	167	5,315
In Vision Magazine	8,088	-	-	-	8,088	6,675
Promotional and AGM	3,945	-	998	549	5,492	2,984
Independent examiners fees	-	-	-	3,420	3,420	3,480
Insurance	-	-	-	1,260	1,260	1,178
Legal and professional	-	4,595	-	-	4,595	5,592
Depreciation and loss on disposal	835	-	350	-	1,185	899
	<u>152,700</u>	<u>4,762</u>	<u>64,956</u>	<u>5,457</u>	<u>227,875</u>	<u>178,739</u>

Devon County Association for the Blind

known as Devon in Sight

Notes to the Financial Statements for the Year Ended 31 March 2024

12 Net incoming/outgoing resources

Net incoming resources for the year include:

	2024 £	2023 £
Loss on disposal of intangible fixed assets	-	2,327
Depreciation of fixed assets	1,186	899

13 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Dr D W Adams

£126 (2023: £Nil) of expenses were reimbursed to Dr D W Adams during the year.

Amounts reimbursed for travel expenses

Mrs M Minter-Newson

£103 (2023: £Nil) of expenses were reimbursed to Mrs M Minter-Newson during the year.

Amounts reimbursed for travel expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

14 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	134,367	103,519
Social security costs	12,507	10,427
Pension costs	3,810	3,088
	<u>150,684</u>	<u>117,034</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

Devon County Association for the Blind
known as Devon in Sight

Notes to the Financial Statements for the Year Ended 31 March 2024

	2024	2023
	No	No
Charitable activities	<u>4</u>	<u>4</u>

4 (2023 - 4) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £3,010 (2023 - £3,088).

No employee received emoluments of more than £60,000 during the year.

15Independent examiner's remuneration

	2024	2023
	£	£
Examination of the financial statements	<u>3,420</u>	<u>3,480</u>

16Taxation

The charity is a registered charity and is therefore exempt from taxation.

Devon County Association for the Blind

known as Devon in Sight

Notes to the Financial Statements for the Year Ended 31 March 2024

17 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2023	15,462	15,462
Additions	3,110	3,110
Disposals	<u>(8,375)</u>	<u>(8,375)</u>
At 31 March 2024	<u>10,197</u>	<u>10,197</u>
Depreciation		
At 1 April 2023	13,488	13,488
Charge for the year	1,186	1,186
Eliminated on disposals	<u>(8,375)</u>	<u>(8,375)</u>
At 31 March 2024	<u>6,299</u>	<u>6,299</u>
Net book value		
At 31 March 2024	<u>3,898</u>	<u>3,898</u>
At 31 March 2023	<u>1,974</u>	<u>1,974</u>

Devon County Association for the Blind

known as Devon in Sight

Notes to the Financial Statements for the Year Ended 31 March 2024

18 Fixed asset investments

Other investments

	Listed investments £	Total £
Cost or Valuation		
At 1 April 2023	287,041	287,041
Revaluation	2,360	2,360
Additions	42,403	42,403
Disposals	(44,510)	(44,510)
At 31 March 2024	<u>287,294</u>	<u>287,294</u>
Net book value		
At 31 March 2024	<u>287,294</u>	<u>287,294</u>
At 31 March 2023	<u>287,041</u>	<u>287,041</u>

The market value of the listed investments at 31 March 2024 was £287,294 (2023 - £287,041).

19 Debtors

	2024 £	2023 £
Accrued income	<u>114,304</u>	<u>5,772</u>

20 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	130	199
Cash at bank	<u>271,111</u>	<u>362,527</u>
	<u>271,241</u>	<u>362,726</u>

Devon County Association for the Blind

known as Devon in Sight

Notes to the Financial Statements for the Year Ended 31 March 2024

21 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	3,343	2,354
Other creditors	1,548	862
Accruals	3,360	3,300
Deferred income	2,500	10,000
	<u>10,751</u>	<u>16,516</u>

	2024	2023
	£	£
Deferred income at 1 April 2023	10,000	-
Resources deferred in the period	2,500	10,000
Amounts released from previous periods	(10,000)	-
Deferred income at year end	<u>2,500</u>	<u>10,000</u>

22 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2024	2023
	£	£
Land and buildings		
Within one year	4,475	10,740
Between one and five years	-	4,475
	<u>4,475</u>	<u>15,215</u>

Devon County Association for the Blind

known as Devon in Sight

Notes to the Financial Statements for the Year Ended 31 March 2024

23 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 March 2024 £
Unrestricted funds						
<i>General</i>						
Unrestricted Income Fund	238,889	248,713	(222,317)	(13,209)	-	252,076
Revaluation reserve	17,515	-	-	(1,791)	4,151	19,875
	<u>256,404</u>	<u>248,713</u>	<u>(222,317)</u>	<u>(15,000)</u>	<u>4,151</u>	<u>271,951</u>
<i>Designated</i>						
Redundancy Fund	25,000	-	-	15,000	-	40,000
Building Fund	250,000	-	-	-	-	250,000
Service Support Fund	50,000	-	-	-	-	50,000
Match/Seed Fund	50,000	-	-	-	-	50,000
	<u>375,000</u>	<u>-</u>	<u>-</u>	<u>15,000</u>	<u>-</u>	<u>390,000</u>
Total unrestricted funds	<u>631,404</u>	<u>248,713</u>	<u>(222,317)</u>	<u>-</u>	<u>4,151</u>	<u>661,951</u>

Devon County Association for the Blind

known as Devon in Sight

Notes to the Financial Statements for the Year Ended 31 March 2024

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 March 2024 £
Restricted funds						
Talking Computers	1,927	-	(974)	-	-	953
For Clubs	299	-	(299)	-	-	-
Emotional support/counselling	7,367	-	(4,285)	-	-	3,082
Total restricted funds	9,593	-	(5,558)	-	-	4,035
Total funds	640,997	248,713	(227,875)	-	4,151	665,986

Devon County Association for the Blind

known as Devon in Sight

Notes to the Financial Statements for the Year Ended 31 March 2024

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 March 2023 £
Unrestricted funds						
<i>General</i>						
Unrestricted Income Fund	(24,656)	433,678	(171,597)	1,464	-	238,889
Revaluation reserve	43,498	-	-	(2,327)	(23,656)	17,515
	<u>18,842</u>	<u>433,678</u>	<u>(171,597)</u>	<u>(863)</u>	<u>(23,656)</u>	<u>256,404</u>
<i>Designated</i>						
Redundancy Fund	25,000	-	-	-	-	25,000
Building Fund	250,000	-	-	-	-	250,000
Service Support Fund	50,000	-	-	-	-	50,000
Match/Seed Fund	50,000	-	-	-	-	50,000
	<u>375,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>375,000</u>
Total unrestricted funds	<u>393,842</u>	<u>433,678</u>	<u>(171,597)</u>	<u>(863)</u>	<u>(23,656)</u>	<u>631,404</u>

Devon County Association for the Blind

known as Devon in Sight

Notes to the Financial Statements for the Year Ended 31 March 2024

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 March 2023 £
Restricted						
Talking Computers	2,582	-	(655)	-	-	1,927
For Clubs	299	-	-	-	-	299
Equipment Bursary	296	1,807	(2,966)	863	-	-
Emotional support/counselling	10,887	-	(3,520)	-	-	7,367
Total restricted funds	<u>14,064</u>	<u>1,807</u>	<u>(7,141)</u>	<u>863</u>	<u>-</u>	<u>9,593</u>
Total funds	<u>407,906</u>	<u>435,485</u>	<u>(178,738)</u>	<u>-</u>	<u>(23,656)</u>	<u>640,997</u>

Devon County Association for the Blind

known as Devon in Sight

Notes to the Financial Statements for the Year Ended 31 March 2024

The specific purposes for which the funds are to be applied are as follows:

DESIGNATED FUNDS

Details of designated funds are included in the Treasurer's report.

RESTRICTED FUNDS

Talking Computers Equipment Fund – These funds arose following the receipt of specific bequests for the purpose of purchasing talking computers. These bequests were received many years ago, and whilst not specifically being used for talking computers, will now be used to fund new PC's to enhance the in-house publishing of our In Vision Magazine and distribution in spoken format, and also towards other assistive technology equipment. After expenditure of £974 during the year there are remaining funds carried forward of £953.

VIP Clubs – Funds brought forward of £299 were originally received from a specific donation for the purpose of assisting the local VIP clubs. The fund has been fully expended during the year.

Emotional Support/Counselling - Funds brought forward of £7,367 were originally received for the purpose of providing emotional support and counselling. After expenditure of £4,285 during the year there are remaining funds carried forward of £3,082.

Devon County Association for the Blind

known as Devon in Sight

Notes to the Financial Statements for the Year Ended 31 March 2024

24 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 March 2024
	General	Designated		
	£	£	£	£
Tangible fixed assets	3,898	-	-	3,898
Fixed asset investments	-	287,294	-	287,294
Current assets	278,804	102,706	4,035	385,545
Current liabilities	(10,751)	-	-	(10,751)
Total net assets	<u>271,951</u>	<u>390,000</u>	<u>4,035</u>	<u>665,986</u>
				Total funds at 31 March 2023
	General	Designated	Restricted funds	
	£	£	£	£
Tangible fixed assets	64	-	1,910	1,974
Fixed asset investments	-	287,041	-	287,041
Current assets	272,856	87,959	7,683	368,498
Current liabilities	(16,516)	-	-	(16,516)
Total net assets	<u>256,404</u>	<u>375,000</u>	<u>9,593</u>	<u>640,997</u>

Devon County Association for the Blind

known as Devon in Sight

Notes to the Financial Statements for the Year Ended 31 March 2024

25 Analysis of net funds

	At 1 April 2023 £	Financing cash flows £	Other non cash changes £	At 31 March 2024 £
Cash at bank and in hand	362,726	(91,485)	-	271,241
Debt due within one year	(16,516)	5,765	-	(10,751)
Current asset investments	294,787	106,558	4,151	405,496
Net debt	<u>640,997</u>	<u>20,838</u>	<u>4,151</u>	<u>665,986</u>

	At 1 April 2022 £	Financing cash flows £	Other non cash changes £	At 31 March 2023 £
Cash at bank and in hand	34,184	328,542	-	362,726
Debt due within one year	(8,355)	(8,161)	-	(16,516)
Current asset investments	381,987	(63,545)	(23,655)	294,787
Net debt	<u>407,816</u>	<u>256,836</u>	<u>(23,655)</u>	<u>640,997</u>

26 Related party transactions

There were no related party transactions in the year.