

INVOLVE - VOLUNTARY ACTION IN MID DEVON

England & Wales · Charity number 1177169

Details

Other names INVOLVE

Status Registered

Legal form CIO

Registered 2018-02-14

Register [View on the Charity Commission register](#)

Contact

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Barrington St
Tiverton
EX16 6QP

Phone 01884210933

Email admin@involve-middevon.org.uk

Website www.involve-middevon.org.uk

Activities

Objects: TO SUPPORT THE EFFICIENCY AND EFFECTIVENESS AND THE EFFECTIVE USE OF CHARITABLE RESOURCES OF THIRD SECTOR ORGANISATIONS IN MID DEVON BY:1. PROVIDING SUPPORT TO ASSIST IN THEIR GOOD GOVERNANCE.2. BUILDING THEIR CAPACITY THROUGH SUPPORT, ADVICE AND INFORMATION SERVICES.3. LIAISING WITH AND CO-ORDINATING WITH THEM TO PROVIDE CHARITABLE SERVICES TO IMPROVE THE LIVES OF THE CITIZENS IN MID DEVON.4. FACILITATING CO-OPERATION AND PARTNERSHIPS TO PROMOTE THEIR SERVICES BY BRINGING THEM TOGETHER WITH PUBLIC AGENCIES AND STATUTORY AUTHORITIES IN MID DEVON.5. IDENTIFYING GAPS IN CHARITABLE SERVICES AND SUPPORTING THEM TO FILL THOSE GAPS.6. PROVIDING ADVOCACY FOR THEM AND THEIR ULTIMATE BENEFICIARIES, PARTICULARLY WITH REGARD TO HAVING THEIR VIEWS HEARD BY POLICY MAKERS, SERVICE PROVIDERS AND FUNDERS.7. MAINTAINING A DATABASE OF THEIR SERVICES AND PROJECTS WHICH BENEFIT PEOPLE IN MID DEVON.IN THESE OBJECTS THE FOLLOWING DEFINITIONS APPLY:A) "THIRD SECTOR ORGANISATIONS" MEANS CHARITIES, VOLUNTARY ORGANISATIONS AND SOCIAL ENTERPRISES.B) "CHARITIES" ARE ORGANISATIONS WHICH ARE ESTABLISHED FOR EXCLUSIVELY CHARITABLE PURPOSES IN ACCORDANCE WITH THE LAW OF ENGLAND AND WALES.C) "VOLUNTARY ORGANISATIONS AND SOCIAL ENTERPRISES" ARE INDEPENDENT ORGANISATIONS WHICH ARE ESTABLISHED FOR PURPOSES THAT ADD VALUE TO THE COMMUNITY AS A WHOLE, OR A SIGNIFICANT SECTION OF THE COMMUNITY, AND WHICH ARE NOT PERMITTED BY THEIR CONSTITUTION TO MAKE A PROFIT FOR PRIVATE DISTRIBUTION.D) VOLUNTARY ORGANISATIONS AND SOCIAL ENTERPRISES DO NOT INCLUDE LOCAL GOVERNMENT OR OTHER STATUTORY AUTHORITIES.

Activities: To support the efficiency and effectiveness and the effective use of charitable resources of third sector organisations in Mid Devon by:1. Providing support to assist in their good governance.2. Building their capacity through support, advice and information services.3. Liaising and co-ordinating with them to provide charitable services to improve the lives of the citizens in Mid Devon

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Economic/community Development/employment, Other Charitable Purposes
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Devon

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£186,295	£233,450	-	-
2024-03-31	£162,213	£215,205	-	-
2023-03-31	£297,224	£185,191	-	-
2022-03-31	£167,258	£144,528	-	-
2021-03-31	£98,285	£84,668	-	-

Trustees

Name	Role	Appointed
Felicity Jane Colthorpe	Chair	2024-02-29
Alison Padfield		2024-09-12
Amelia Grace Horton Davies		2024-03-21
Dr Daisy Katherine Robinson		2023-01-23
Nicola Aver		2025-03-19
Shannon McGinley		2025-05-15
Tanya Larsen		2025-08-14

INVOLVE - VOLUNTARY ACTION IN MID DEVON

England & Wales - Charity number 1177169

Accounts

Charity registration number: 1177169

Involve - Voluntary Action in Mid Devon

Annual Report and Financial Statements
for the Year Ended 31 March 2025



WESTCOTT'S

CHARTERED ACCOUNTANTS
& BUSINESS ADVISERS

Involve - Voluntary Action in Mid Devon

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Involve - Voluntary Action in Mid Devon

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered Charity Name: Involve Voluntary Action in Mid Devon

Charity Registration Number: 1177169

Principal Office: Coggan's Well House (CHAT)
Phoenix Lane
Tiverton
EX16 6LU

The trustees Felicity Jane (Polly) Colthorpe
Paul Munnery (Resigned Jun 24)
Daisy Robinson
Alison Padfield
Amelia Horton (Appointed Mar 24)
Shannon McGinley (Appointed May 25)
Nicola Aver (Appointed Mar 25)

Independent Examiner: Westcotts (SW) LLP
Timberly
South Street
Axminster
EX13 5AD

Structure, governance and management

The organisation is a registered charity (since 1988) governed by its constitution with trustee elected by the membership.

All assets were transferred to the CIO as of November 1st 2018.

Objectives and activities

To support the efficiency and effectiveness and the effective use of charitable resources of third sector organisations in Mid Devon by:

1. Providing support to assist in their good governance.
2. Building their capacity through support, advice and information services.
3. Liaising with and co-ordinating with them to provide charitable services to improve the lives of the citizens in Mid Devon.
4. Facilitating co-operation and partnerships to promote their services by bringing them together with public agencies and statutory authorities in Mid Devon.
5. Identifying gaps in charitable services and supporting them to fill those gaps.
6. Providing advocacy for them and their ultimate beneficiaries, particularly with regard to having their views heard by policy makers, service providers and funders.
7. Maintaining a database of their services and projects which benefit people in Mid Devon.

Involve - Voluntary Action in Mid Devon

Trustees' Report (continued)

In these objects the following definitions apply: a) "Third sector organisations" means charities, voluntary organisations and social enterprises. b) "Charities" are organisations which are established for exclusively charitable purposes in accordance with the law of England and Wales.

Achievements and performance

In the year we have:

- (1) Continued to be active participants in the Devon-wide community platform Devon Connect along with our Devon Voluntary Action Partners. Involve provides the administration and moderation for the Mid Devon Landing page for which there was 175% growth this year. Specific to Mid Devon the platform has
 - 283 members/groups and 1639 users.
 - Has advertised
 - 612 events
 - 182 volunteering opportunities
 - 142 new community activities.
 - The platform has 4818 members in total with 2,445 activities and 327 volunteer opportunities all which can be accessed by Mid Devon residents.
- (2) We maintained contact with 400+ Voluntary and Community Organisations and projects based in, or delivering services to Mid Devon providing them with good practice guidance
- (3) We supported 82 groups with in-depth 1:1 support in the period April 24 - March 2025.
- (4) In the course of this financial year, we held Health and Wellbeing Alliance meetings quarterly in each of the 3 main towns (Credon, Cullompton, Tiverton) including 107 community groups in total - a 35% increase. We also facilitated a District wide Food Network which met 3 times. In all 24 groups participated in these networks and continued to share information and produce via a WhatsApp group set up to support their work. The networks focus on understanding the gaps in their communities and exploring how to address those needs through greater partnership working and understanding.
- (5) Together with our Senior Community Development role we held regular listening events in Cullompton and Credon during the year with a variety of groups including the family hub, library, Parent Peer Group, Community Connectors and Cancer Support offering information and gathering ideas and local need.
- (6) Involve continued to manage dedicated part-time staff to the main towns of Cullompton and in Credon this year in a community building role. These roles enhance our intelligence about the communities we strive to support and are also an on the ground resource for those local communities. They support the local community to set up much needed groups and activities to fill local need. In 2024-25 our community builders:
 - (a) Continued to develop the retired farmers groups in Credon - average attendance 45 each meeting with 85+ members.
 - (b) Held a Volunteer Stand in June - 120 attended across the day.
 - (c) 80 young people attended a Summer Youth programme in Credon.
 - (d) Held 3 Mid Devon Family Hub Meetings with a total of 45 participants.
 - (e) Set up Cullompton's first Repair café together in partnership with Uffculme Repair café.
 - (f) Worked with MacMillan to set up regular cancer cafes.

Involve - Voluntary Action in Mid Devon

Trustees' Report (continued)

- (g) Set up the Food Insecurity Project in Crediton in partnership with the local food bank and raised funds to run a food hub with cooking sessions.
- (h) Held regular Listening Cafes to hear what local people want for their community.
- (i) Started a peer support group for parents of SEN children.
- (j) Provided face-to-face connections and social media promotions; support to local groups including regular newsletters and dedicated Facebook pages.
- (7) Our Community Builder / Connector role continued in Cullompton supporting the development of local groups and signposting to services within the area. Alongside this role we continued to administer the on-line Community Directory <https://cullompton.involve-middevon.org.uk>) incorporating 38 organisations and activities which is now regularly used by community members, social prescribers, the local PCN and other groups. We also held information and training events for people interested in becoming a Community Friend.
- (8) Continued to manage and deliver social prescribing support to Culm Valley Primary Care network through the employment of 3 social prescribers. These supported 206 wellbeing coordinator referrals helping people to find non-clinical solutions to improve their wellbeing with 4726 total contacts over the year. The main reasons for referrals were mental health and loneliness /isolation. 32 people enrolled on HOPE courses in Mid Devon. 74 people enrolled on HOPE courses in East Devon managed by Involve.
- (9) We continued to coordinate the new Youth project in Cullompton established in response to there being no regular co-ordinated under 18 youth provision for the area. Involve employs a senior community youth worker and two support workers to run the growing club. Since the opening of the club there has been a significant reduction in anti-social behaviour in the area surrounding The John Tallack Youth and Community Centre since the introduction of regular youth club sessions. We now have 122 young people registered with:
 - 78 Youth Club sessions in April 2024 - March 2025
 - On average 30 attendances per session going up to 44.
 - Sports programs including boxing, yoga, pickleball, badminton, and frisbee.
 - The Cullompton youth work team delivered a six-month sport project for young people in Cullompton.
 - They also worked with the Youth Social Prescriber from Young Devon to support access to the youth club for young people who may not otherwise attend.
 - Delivery of Cullompton Youth Club Summer Sessions.

Devon People First

Involve continued to host Devon People First, a semi-independent peer advocacy group for people with learning difficulties managed by a board of representative, a member of whom is a Trustee of Involve.

Devon People First provides:

- Individual advocacy. The service is provided by a peer advocate following an international model of working
- **Victim Support;** funded through the Police and Crime Commissioner supports those who have been a victim of crime. 16 individuals have been supported this year. Beneficiaries of the service report an increase in self-esteem, sense of empowerment and their perceptions of safety, as well as having the confidence to participate in social activities which is so often affected by being a victim of crime.

Involve - Voluntary Action in Mid Devon

Trustees' Report (continued)

- **Service User Engagement;** facilitating and enabling participation in a range of partnership and engagement meetings co-ordinated by Devon County Council ensuring that the views and perspectives of people with learning difficulties are heard. We have supported 7 people to participate in these meetings this year. We reached 2500 people with first contacts.
- The meetings include a Co-Production Working Group. The aim of this group is to change the culture in Devon County Council so that co-production is fundamental to the commissioning cycle. One volunteer will join the working group.
- Devon People First and its volunteers delivered 23 Co-production Awareness training/ meetings for DCC commissioners, appropriate staff and strategic partners, where commissioners receive support on how to deliver new projects using co-production. There were 42 volunteer attendances.
- We continued to deliver the successful online Friendship Groups. This project is a Devon Learning Disability Partnership Board initiative to help people with learning disabilities feel less lonely and isolated. The Friendship Groups ran weekly all year for people with learning disabilities in Devon. Members of the groups have supported DCC through consultations and some have even been on DCC interview panels with our support. We currently have 42 members of the online Friendship Groups with on average 10 to 12 attending each meeting. Devon People First achieved 515 Friendship Group attendances. We also set up new in-person Friendship groups in Cullompton, Honiton and Crediton which attracted 37 members in total with 234 attendances.
- We ran a pilot Disability Awareness training with 15 attendees.
- We established a new online Devon People First easy access directory of services for people with learning disabilities which has had 737 visitors since its launch.

Financial review

During the period the Charity received income of £186,295 (2024: £162,213). Of this income £35,510 (2024: £4,118) was unrestricted and £150,785 (2024: £158,095) was restricted. The Charity incurred expenditure of £233,450 (2024: £215,205) during the year, of which £83,443 (2024: £83,964) was unrestricted and £150,007 (2024: £131,241) was restricted. At 31st March 2025 the Charity had net assets of £140,555 (2024: £187,710) of which £4,948 (2024: £52,881) was unrestricted and £135,607 (2024: £134,829) was restricted.

Reserves policy

The Trustees are satisfied that the level of reserves as shown on the balance sheet are adequate to cover known and anticipated costs in the short term.

Reserves will be kept to cover mandatory redundancy payments for staff and funds required to cover long term agreements as well as an agreed amount to cover general running costs.

Risk management

Risks to which the charity is exposed are regularly reviewed by the Trustees. The financial records of the charity are written up each month and a report of the position to date reported to the Board. Each project is closely monitored to assess the progress against budgeted income and costs.

Internal risks are minimised by procedures which require authorisation of all transactions and projects and a system of regular supervision and appraisal to ensure consistent quality of delivery of all operational aspects of the charity.

Involve - Voluntary Action in Mid Devon

Trustees' Report (continued)

Public benefit

In planning our activities for the year we have kept in mind the Charity Commission guidance on public benefit.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

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

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

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which 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.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The trustees' annual report was approved on 28.1.26 and signed on behalf of the board of trustees by:


.....
F J Colthorpe
Chairman

Involve - Voluntary Action in Mid Devon

Independent Examiner's Report to the trustees of Involve - Voluntary Action in Mid Devon

I report to the trustees on my examination of the accounts of Involve - Voluntary Action in Mid Devon for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of Involve - Voluntary Action in Mid Devon you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Involve - Voluntary Action in Mid Devon's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Involve - Voluntary Action in Mid Devon as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Mr S J Carrington FCA, Independent Examiner
For and on behalf of Westcotts (SW) LLP
Timberly
South Street
Axminster
Devon
EX13 5AD

Date:.....

28-1-2025

Involve - Voluntary Action in Mid Devon

Statement of Financial Activities for the Year Ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Charitable activities	2	32,238	150,785	183,023	158,420
Investment income	3	<u>3,272</u>	<u>-</u>	<u>3,272</u>	<u>3,793</u>
Total income		<u>35,510</u>	<u>150,785</u>	<u>186,295</u>	<u>162,213</u>
Expenditure on:					
Charitable activities	4	<u>(83,443)</u>	<u>(150,007)</u>	<u>(233,450)</u>	<u>(215,205)</u>
Total expenditure		<u>(83,443)</u>	<u>(150,007)</u>	<u>(233,450)</u>	<u>(215,205)</u>
Net (expenditure)/income		<u>(47,933)</u>	<u>778</u>	<u>(47,155)</u>	<u>(52,992)</u>
Net movement in funds		(47,933)	778	(47,155)	(52,992)
Reconciliation of funds					
Total funds brought forward		<u>52,881</u>	<u>134,829</u>	<u>187,710</u>	<u>240,702</u>
Total funds carried forward	13	<u><u>4,948</u></u>	<u><u>135,607</u></u>	<u><u>140,555</u></u>	<u><u>187,710</u></u>

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

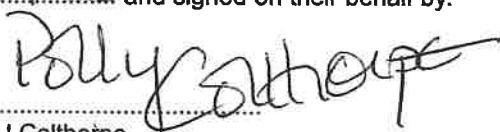
The funds breakdown for 2024 is shown in note 13.

Involve - Voluntary Action in Mid Devon

(Registration number: 1177169)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	10	5,935	9,151
Current assets			
Debtors	11	10,865	26,554
Cash at bank and in hand		<u>146,876</u>	<u>159,587</u>
		157,741	186,141
Creditors: Amounts falling due within one year	12	<u>(23,121)</u>	<u>(7,582)</u>
Net current assets		<u>134,620</u>	<u>178,559</u>
Net assets		<u>140,555</u>	<u>187,710</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		135,607	134,829
Unrestricted income funds			
Unrestricted funds		<u>4,948</u>	<u>52,881</u>
Total funds	13	<u>140,555</u>	<u>187,710</u>

The financial statements on pages 7 to 20 were approved by the trustees, and authorised for issue on ~~28.1.26~~ and signed on their behalf by:


.....
F J Colthorpe
Chairman

Involve - Voluntary Action in Mid Devon

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Accounting policies

General information

The charity is a public benefit entity and a registered charity in England and Wales and is a charitable incorporated organisation. The address of the principal office is Coggan's Well House, Phoenix Lane, Tiverton EX16 6LU.

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Involve - Voluntary Action in Mid Devon meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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.

Involve - Voluntary Action in Mid Devon

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

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.

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.

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 £100.00 or more are initially recorded at cost.

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 & equipment	20% straight line

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.

Involve - Voluntary Action in Mid Devon

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

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.

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.

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

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Involve - Voluntary Action in Mid Devon

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

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.

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.

2 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £
Grants	<u>32,238</u>	<u>150,785</u>	<u>183,023</u>
	Unrestricted funds General £	Restricted funds £	Total 2024 £
Grants	<u>325</u>	<u>158,095</u>	<u>158,420</u>

Involve - Voluntary Action in Mid Devon

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

3 Investment income

	Unrestricted funds General £	Total 2025 £	Unrestricted funds General £	Total 2024 £
Bank interest receivable	3,272	3,272	3,793	3,793

4 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £
Project costs	13,857	38,101	51,958
Staff costs	58,652	106,603	165,255
Support costs	10,934	5,303	16,237
	<u>83,443</u>	<u>150,007</u>	<u>233,450</u>

	Unrestricted funds General £	Restricted funds £	Total 2024 £
Project costs	15,177	24,642	39,819
Staff costs	54,598	101,702	156,300
Support costs	14,189	4,897	19,086
	<u>83,964</u>	<u>131,241</u>	<u>215,205</u>

5 Analysis of support costs

Support costs allocated to charitable activities

	Total 2025 £	Total 2024 £
Premises	4,742	4,334
Communications and IT	(775)	5,438
General office	3,079	4,024
Professional fees	5,836	1,963
Depreciation	3,355	3,327
	<u>16,237</u>	<u>19,086</u>

Involve - Voluntary Action in Mid Devon

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

6 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2025	2024
	£	£
Depreciation of fixed assets	<u>3,355</u>	<u>3,327</u>

7 Trustees remuneration and expenses

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

Nicole Summers

£Nil (2024: £139) of expenses were reimbursed to N Summers during the year for travel costs.

Dr Daisy Katherine Robinson

£Nil (2024: £20) of expenses were reimbursed to Dr D K Robinson during the year for committee members training.

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.

Involve - Voluntary Action in Mid Devon

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

8 Staff costs

The aggregate payroll costs were as follows:

	2025	2024
	£	£
Wages and salaries	138,190	132,194
Social security costs	17,172	15,128
Pension costs	9,893	8,978
	<u>165,255</u>	<u>156,300</u>

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

	2025	2024
	No	No
The average head count of employees during the year was	<u>15</u>	<u>12</u>

No employee received emoluments of more than £60,000 during the year (2024: Nil).

9 Independent examiner's remuneration

	2025	2024
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>894</u>	<u>832</u>

Involve - Voluntary Action in Mid Devon

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

10 Tangible fixed assets

	Furniture & equipment £	Total £
Cost		
At 1 April 2024	16,622	16,622
Additions	139	139
At 31 March 2025	<u>16,761</u>	<u>16,761</u>
Depreciation		
At 1 April 2024	7,471	7,471
Charge for the year	3,355	3,355
At 31 March 2025	<u>10,826</u>	<u>10,826</u>
Net book value		
At 31 March 2025	<u>5,935</u>	<u>5,935</u>
At 31 March 2024	<u>9,151</u>	<u>9,151</u>

11 Debtors

	2025 £	2024 £
Trade debtors	<u>10,865</u>	<u>26,554</u>

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Bank overdrafts	11,672	-
Trade creditors	9,212	5,501
Accruals	2,237	2,081
	<u>23,121</u>	<u>7,582</u>

Involve - Voluntary Action in Mid Devon

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

13 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
<i>General</i>				
General Funds	2,084	29,279	(63,095)	(31,732)
Crediton Wellbeing	521	-	-	521
H&SCT	14,966	-	-	14,966
Fund Holding	1,359	-	-	1,359
WP Cully	24,161	-	(6,193)	17,968
WP Crediton	9,790	6,231	(14,155)	1,866
	<u>52,881</u>	<u>35,510</u>	<u>(83,443)</u>	<u>4,948</u>
Restricted funds				
DPF	69,735	40,547	(33,532)	76,750
Cully YP	54,668	24,250	(27,163)	51,755
CV PCN	3,736	55,857	(50,822)	8,771
HOPE	6,690	30,131	(37,790)	(969)
Ukraine Project	-	-	(700)	(700)
	<u>134,829</u>	<u>150,785</u>	<u>(150,007)</u>	<u>135,607</u>
Total funds	<u>187,710</u>	<u>186,295</u>	<u>(233,450)</u>	<u>140,555</u>

Involve - Voluntary Action in Mid Devon

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
<i>General</i>					
General Funds	7,719	(1,514)	(37,522)	33,401	2,084
Crediton Wellbeing	521	-	-	-	521
STP	23,629	-	-	(23,629)	-
H&SCT	9,606	5,632	(272)	-	14,966
Fund Holding	1,359	-	-	-	1,359
WP Tiverton	5,871	-	(6,725)	854	-
WP Cully	38,861	-	(14,700)	-	24,161
WP Crediton	34,464	-	(24,674)	-	9,790
COL	1,550	-	-	(1,550)	-
COMF	9,147	-	(71)	(9,076)	-
	<u>132,727</u>	<u>4,118</u>	<u>(83,964)</u>	<u>-</u>	<u>52,881</u>
Restricted funds					
DPF	58,832	37,895	(26,992)	-	69,735
Cully YP	36,633	45,990	(27,955)	-	54,668
CV PCN	1,979	47,502	(45,745)	-	3,736
MD PCN	-	-	-	-	-
HOPE	10,531	26,708	(30,549)	-	6,690
	<u>107,975</u>	<u>158,095</u>	<u>(131,241)</u>	<u>-</u>	<u>134,829</u>
Total funds	<u>240,702</u>	<u>162,213</u>	<u>(215,205)</u>	<u>-</u>	<u>187,710</u>

Crediton Wellbeing - These funds have been designated by the trustees to support the wellbeing of those living in Crediton.

STP - These funds have been designated by the trustee to be spent on delivery of CVS community building activities and partnership working across Mid Devon Sub locality.

H&SCT - These funds are held to support a dedicated staff role and its associated costs.

Fund Holding - Funds are to be spent on supporting older people in Tiverton only.

WP - Tiverton, Cully and Crediton - Winter Pressures funding for community support covering Cullompton and Tiverton Community Connectors and Crediton Community Builder providing support and set up advice in communities.

COL - Cost of Living fund - funds distributed to various Mid-Devon organisations who applied to help with COL support.

Involve - Voluntary Action in Mid Devon

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

COMF - Funds are to be spent on the capacity building activity.

DPF - This is a fund held to support those with learning disabilities. Funds can be spent on revenue and capital.

Cully YP - Cullompton Youth project setting up a youth club / costs of community youth development worker and support staff.

CV PCN - These funds are held to support a dedicated staff role and its associated costs.

HOPE - HOPE coordinator working in partnership with running HOPE courses (How to overcome problems effectively)

14 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2025 £
Tangible fixed assets	4,040	1,895	5,935
Current assets	10,944	146,797	157,741
Current liabilities	<u>(23,121)</u>	<u>-</u>	<u>(23,121)</u>
Total net assets	<u>(8,137)</u>	<u>148,692</u>	<u>140,555</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Tangible fixed assets	6,548	2,603	9,151
Current assets	53,767	132,374	186,141
Current liabilities	<u>(7,582)</u>	<u>-</u>	<u>(7,582)</u>
Total net assets	<u>52,733</u>	<u>134,977</u>	<u>187,710</u>

Involve - Voluntary Action in Mid Devon

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

15 Related party transactions

During the year the charity made the following related party transactions:

Old Heathcoat School Community Centre

(This charity has a trustee in common with Involve - Voluntary Action in Mid Devon.)

Included in the accounts is expenditure to Old Heathcoat School expenditure of £210 (2024: £415). At the balance sheet date the amount due to/from Old Heathcoat School Community Centre was £Nil (2024 - £Nil).

Devon Voluntary Action

(This charity has a trustee in common with Involve - Voluntary Action in Mid Devon.)

Included in the accounts is expenditure to Devon Voluntary Action of £2,825 (2024: £Nil) and income from Devon Voluntary Action of £12,900 (2024: £Nil) At the balance sheet date the amount due to Devon Voluntary Action was £87 (2024 - £Nil).

INVOLVE - VOLUNTARY ACTION IN MID DEVON

England & Wales - Charity number 1177169

Accounts

Charity registration number: 1177169

Involve - Voluntary Action in Mid Devon

Annual Report and Financial Statements

for the Year Ended 31 March 2024



WESTCOTTS

**CHARTERED ACCOUNTANTS
& BUSINESS ADVISERS**

Involve - Voluntary Action in Mid Devon

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Involve - Voluntary Action in Mid Devon

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered Charity Name: Involve Voluntary Action in Mid Devon

Charity Registration Number: 1177169

Principal Office: Coggan's Well House (CHAT)
Phoenix Lane
Tiverton
EX16 6LU

The trustees Felicity Jane (Polly) Colthorpe (Appointed Chair Feb 2024)
Paul Munnery (Resigned Jun 24)
Daisy Robinson
Dennis Knowles (Chair until Feb 2024)
Nicole Summers (Resigned Feb 2024)
Alison Padfield (Appointed Sep 2024)

Independent Examiner: Westcotts (SW) LLP
Timberly
South Street
Axminster
EX13 5AD

Structure, governance and management

The organisation is a registered charity (since 1988) governed by its constitution with trustee elected by the membership.

All assets were transferred to the CIO as of November 1st 2018.

Objectives and activities

To support the efficiency and effectiveness and the effective use of charitable resources of third sector organisations in Mid Devon by:

1. Providing support to assist in their good governance.
2. Building their capacity through support, advice and information services.
3. Liaising with and co-ordinating with them to provide charitable services to improve the lives of the citizens in Mid Devon.
4. Facilitating co-operation and partnerships to promote their services by bringing them together with public agencies and statutory authorities in Mid Devon.
5. Identifying gaps in charitable services and supporting them to fill those gaps.
6. Providing advocacy for them and their ultimate beneficiaries, particularly with regard to having their views heard by policy makers, service providers and funders.
7. Maintaining a database of their services and projects which benefit people in Mid Devon.

Involve - Voluntary Action in Mid Devon

Trustees' Report (continued)

In these objects the following definitions apply: a) "Third sector organisations" means charities, voluntary organisations and social enterprises. b) "Charities" are organisations which are established for exclusively charitable purposes in accordance with the law of England and Wales.

Achievements and performance

In the year we have:

- (1) Become active participants in the new Devon-Wide community platform Devon Connect along with our Devon Voluntary Action Partners. The platform was launched in December 2021 and provides a one-stop shop for communities across Devon. Involve provides the administration and moderation for the Mid Devon Landing page. Specific to Mid Devon the platform has:
 - 124 members/groups
 - Has advertised
 - 28 events
 - 45 volunteering opportunities
 - Lists 51 community activities.
 - The platform has 3560 members in total with 1258 activities all which can be accessed by Mid Devon residents.
 - We participated in 3 volunteer campaigns via Devon Connect.
- (2) We maintained contact with 450 Voluntary and Community Organisations and projects (increased by 28% in one year) based in, or delivering services to Mid Devon providing them with good practice guidance.
- (3) We supported 61 groups with in-depth 1:1 support in the period April 23 - March 2024.
- (4) In the course of this financial year, we held Health and Wellbeing Alliance meetings quarterly in each of the 3 main towns (Cullompton, Cullompton, Tiverton) including 70 community groups in total. We also facilitated a District wide Food Network which met 3 times. In all 23 groups participated in these networks and continued to share information and produce via a WhatsApp group set up to support their work. The networks focus on understanding the gaps in their communities and exploring how to address those needs through greater partnership working and understanding.
- (5) Together with our Senior Community Development role we held 6 listening events in Cullompton and 4 in Cullompton during the year, with information and collection of ideas and needs.
- (6) Produced newsletters and electronic bulletins in partnership with Devon Voluntary Action as well as our own quarterly newsletter.
- (7) Involve continued to manage dedicated part-time staff to the main towns of Cullompton and in Cullompton this year in a community building role. These roles enhance our intelligence about the communities we strive to support and are also an on the ground resource for those local communities. They support the local community to set up much needed groups and activities to fill local need. In 2023-24 our community builders:
 - (a) Established retired farmers groups in Cullompton and Cullompton with over 30 members each.
 - (b) Set up breastfeeding groups for young mums.
 - (c) Starting a peer support group for parents of SEN children.
 - (d) Held Listening Cafes to hear what local people want for their community.

Involve - Voluntary Action in Mid Devon

Trustees' Report (continued)

- (e) Provided face-to-face connections and social media promotions; support to local groups including regular newsletters and dedicated Facebook pages.
- (8) Our Community Connector role continued in Cullompton supporting the development of 'community friends' at ground level who provide peer support and signposting to services within the area by residents of Cullompton. Alongside this role we set of an on-line Community Directory (<https://cullompton.involve-middevon.org.uk>) incorporating 32 organisations and their activities which is now regularly used by community members, social prescribers, the local PCN and other groups. We also held information and training events for people interested in becoming a Friend.
- (9) Continued to manage and deliver social prescribing support to Culm Valley Primary Care network through the employment of 3 social prescribers. These supported 269 wellbeing coordinator referrals helping people to find non-clinical solutions to improve their wellbeing with 3177 total contacts over the year. 28 people enrolled on Hope courses in Mid Devon. 31 people enrolled on Hope courses in East Devon managed by Involve.
- (10) We also hosted the Voluntary Sector Representative for Tiverton.
- (11) We coordinated a new Youth project In Cullompton which was established in response to there being no regular co-ordinated under 18 youth provision for the area. Involve employs a senior community youth worker and two support workers to run the growing club. We registered 57 young people during the year with:
 - On average 15 attendances per session
 - Sports programs including boxing, yoga, pickleball, badminton, and frisbee.
- (12) Across all core service lines we directly engaged with 450 groups throughout the year.

Devon People First

Involve continued to host Devon People First, a semi-independent peer advocacy group for people with learning difficulties managed by a board of representative, a member of whom is a Trustee of Involve.

Devon People First provides:

- Individual advocacy. The service is provided by a peer advocate following an international model of working
- **Victim Support;** funded through the Police and Crime Commissioner supports those who have been a victim of crime. Funding increased this year and as a result 22 individuals have been supported this year. Beneficiaries of the service report an increase in self-esteem, sense of empowerment and their perceptions of safety, as well as having the confidence to participate in social activities which is so often affected by being a victim of crime.
- **Service User Engagement;** facilitating and enabling participation in a range of partnership and engagement meetings co-ordinated by Devon County Council ensuring that the views and perspectives of people with learning difficulties are heard. We have supported 5 people to participate in these meetings this year. We reached 2500 people with first contacts.
- The meetings include a Co-Production Working Group. The aim of this group is to change the culture in Devon County Council so that co-production is fundamental to the commissioning cycle. One volunteer will join the working group.
- Devon People First and its volunteers delivered 5 Co-production Awareness workshops for DCC commissioners, appropriate staff and strategic partners, and 5 network meetings where commissioners receive support on how to deliver new projects using co-production.

Involve - Voluntary Action in Mid Devon

Trustees' Report (continued)

- We continued to deliver the successful online Friendship Groups. This project is a Devon Learning Disability Partnership Board initiative to help people with learning disabilities feel less lonely and isolated. The Friendship Groups ran weekly all year for people with learning disabilities in Devon. Members of the groups have supported DCC through consultations and some have even been on DCC interview panels with our support. We currently have 70 members of the Friendship Groups with on average 10 to 12 attending each meeting. Devon People First achieved 492 Friendship Group attendances.

Financial review

During the period the Charity received income of £162,213 (2023: £297,224). Of this income £4,118 (2023: £160,353) was unrestricted and £158,095 (2023: £136,871) was restricted. The Charity incurred expenditure of £215,205 (2023: £185,192) during the year, of which £83,964 (2023: £115,197) was unrestricted and £131,241 (2023: £69,995) was restricted. At 31st March 2024 the Charity had net assets of £187,710 (2023: £240,701) of which £52,881 (2023: £132,726) was unrestricted and £134,829 (2023: £107,975) was restricted.

Reserves policy

The Trustees are satisfied that the level of reserves as shown on the balance sheet are adequate to cover known and anticipated costs in the short term.

Reserves will be kept to cover mandatory redundancy payments for staff and funds required to cover long term agreements as well as an agreed amount to cover general running costs.

Risk management

Risks to which the charity is exposed are regularly reviewed by the Trustees. The financial records of the charity are written up each month and a report of the position to date reported to the Board. Each project is closely monitored to assess the progress against budgeted income and costs.

Internal risks are minimised by procedures which require authorisation of all transactions and projects and a system of regular supervision and appraisal to ensure consistent quality of delivery of all operational aspects of the charity.

Public benefit

In planning our activities for the year we have kept in mind the Charity Commission guidance on public benefit.

Involve - Voluntary Action in Mid Devon

Trustees' Report (continued)

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

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

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

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which 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.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The trustees' annual report was approved on 13/12/24 and signed on behalf of the board of

trustees by:



F J Colthorpe

Chairman

Involve - Voluntary Action in Mid Devon

Independent Examiner's Report to the trustees of Involve - Voluntary Action in Mid Devon

I report to the trustees on my examination of the accounts of Involve - Voluntary Action in Mid Devon for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of Involve - Voluntary Action in Mid Devon you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Involve - Voluntary Action in Mid Devon's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Involve - Voluntary Action in Mid Devon as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Mr S J Carrington FCA, Independent Examiner
For and on behalf of Westcotts (SW) LLP
Timberly
South Street
Axminster
Devon
EX13 5AD

Date: 9.1.25

Involve - Voluntary Action in Mid Devon

Statement of Financial Activities for the Year Ended 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Charitable activities	2	325	158,095	158,420	297,224
Investment income	3	3,793	-	3,793	-
Total income		<u>4,118</u>	<u>158,095</u>	<u>162,213</u>	<u>297,224</u>
Expenditure on:					
Charitable activities	4	<u>(83,964)</u>	<u>(131,241)</u>	<u>(215,205)</u>	<u>(185,192)</u>
Total expenditure		<u>(83,964)</u>	<u>(131,241)</u>	<u>(215,205)</u>	<u>(185,192)</u>
Net (expenditure)/income		<u>(79,846)</u>	<u>26,854</u>	<u>(52,992)</u>	<u>112,032</u>
Net movement in funds		(79,846)	26,854	(52,992)	112,032
Reconciliation of funds					
Total funds brought forward		<u>132,727</u>	<u>107,975</u>	<u>240,702</u>	<u>128,669</u>
Total funds carried forward	13	<u><u>52,881</u></u>	<u><u>134,829</u></u>	<u><u>187,710</u></u>	<u><u>240,701</u></u>

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

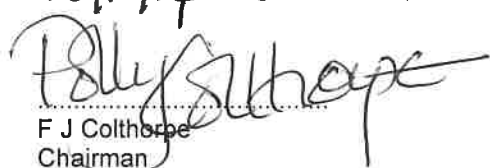
The funds breakdown for 2023 is shown in note 13.

Involve - Voluntary Action in Mid Devon

(Registration number: 1177169)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	10	9,151	8,003
Current assets			
Debtors	11	26,554	46,289
Cash at bank and in hand		<u>159,587</u>	<u>188,839</u>
		186,141	235,128
Creditors: Amounts falling due within one year	12	<u>(7,582)</u>	<u>(2,430)</u>
Net current assets		<u>178,559</u>	<u>232,698</u>
Net assets		<u>187,710</u>	<u>240,701</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		134,829	107,975
Unrestricted income funds			
Unrestricted funds		<u>52,881</u>	<u>132,726</u>
Total funds	13	<u>187,710</u>	<u>240,701</u>

The financial statements on pages 7 to 20 were approved by the trustees, and authorised for issue on 13/12/24 and signed on their behalf by:


F J Colthorpe
Chairman

The notes on pages 9 to 20 form an integral part of these financial statements.

Involve - Voluntary Action in Mid Devon

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

1 Accounting policies

General information

The charity is a public benefit entity and a registered charity in England and Wales and is a charitable incorporated organisation. The address of the principal office is Coggans Well House, Phoenix Lane, Tiverton EX16 6LU.

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Involve - Voluntary Action in Mid Devon meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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.

Involve - Voluntary Action in Mid Devon

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

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.

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.

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 £100.00 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 & equipment	20% straight line

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.

Involve - Voluntary Action in Mid Devon

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

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.

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.

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

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Involve - Voluntary Action in Mid Devon

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

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.

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.

2 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £
Grants	<u>325</u>	<u>158,095</u>	<u>158,420</u>
	Unrestricted funds General £	Restricted funds £	Total 2023 £
Grants	<u>160,353</u>	<u>136,871</u>	<u>297,224</u>

Involve - Voluntary Action in Mid Devon

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

3 Investment income

	Unrestricted funds General £	Total 2024 £	Unrestricted funds General £	Total 2023 £
Bank interest receivable	3,793	3,793	-	-

4 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £
Project costs	15,177	24,642	39,819
Staff costs	54,598	101,702	156,300
Support costs	14,189	4,897	19,086
	<u>83,964</u>	<u>131,241</u>	<u>215,205</u>

	Unrestricted funds General £	Restricted funds £	Total 2023 £
Project costs	36,594	11,822	48,416
Staff costs	65,869	55,339	121,208
Support costs	12,734	2,834	15,568
	<u>115,197</u>	<u>69,995</u>	<u>185,192</u>

5 Analysis of support costs

Support costs allocated to charitable activities

	Total 2024 £	Total 2023 £
Premises	4,334	3,733
Communications and IT	5,438	4,804
General office	4,024	3,088
Professional fees	1,963	1,512
Depreciation	3,327	2,431
	<u>19,086</u>	<u>15,568</u>

Involve - Voluntary Action in Mid Devon

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

6 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2024	2023
	£	£
Depreciation of fixed assets	<u>3,327</u>	<u>2,431</u>

7 Trustees remuneration and expenses

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

Nicole Summers

£139 (2023: £76) of expenses were reimbursed to N Summers during the year for travel costs.

Dr Daisy Katherine Robinson

£20 (2023: £Nil) of expenses were reimbursed to Dr D K Robinson during the year for committee members training.

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.

Involve - Voluntary Action in Mid Devon

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

8 Staff costs

The aggregate payroll costs were as follows:

	2024	2023
	£	£
Wages and salaries	132,194	95,576
Social security costs	15,128	20,721
Pension costs	8,978	4,911
	<u>156,300</u>	<u>121,208</u>

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

	2024	2023
	No	No
The average head count of employees during the year was	<u>12</u>	<u>8</u>

No employee received emoluments of more than £60,000 during the year (2023: Nil).

9 Independent examiner's remuneration

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>832</u>	<u>774</u>

Involve - Voluntary Action in Mid Devon

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

10 Tangible fixed assets

	Furniture & equipment £	Total £
Cost		
At 1 April 2023	12,147	12,147
Additions	4,475	4,475
At 31 March 2024	<u>16,622</u>	<u>16,622</u>
Depreciation		
At 1 April 2023	4,144	4,144
Charge for the year	3,327	3,327
At 31 March 2024	<u>7,471</u>	<u>7,471</u>
Net book value		
At 31 March 2024	<u>9,151</u>	<u>9,151</u>
At 31 March 2023	<u>8,003</u>	<u>8,003</u>

11 Debtors

	2024 £	2023 £
Trade debtors	<u>26,554</u>	<u>46,289</u>

12 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	5,501	494
Accruals	<u>2,081</u>	<u>1,936</u>
	<u>7,582</u>	<u>2,430</u>

Involve - Voluntary Action in Mid Devon

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

13 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
<i>General</i>					
General Funds	7,719	(1,514)	(37,522)	33,401	2,084
Crediton Wellbeing	521	-	-	-	521
STP	23,629	-	-	(23,629)	-
H&SCT	9,606	5,632	(272)	-	14,966
Fund Holding	1,359	-	-	-	1,359
WP Tiverton	5,871	-	(6,725)	854	-
WP Cully	38,861	-	(14,700)	-	24,161
WP Crediton	34,464	-	(24,674)	-	9,790
COL	1,550	-	-	(1,550)	-
COMF	9,147	-	(71)	(9,076)	-
	<u>132,727</u>	<u>4,118</u>	<u>(83,964)</u>	<u>-</u>	<u>52,881</u>
Restricted funds					
DPF	58,832	37,895	(28,964)	-	67,763
Cully YP	36,633	45,990	(27,807)	-	54,816
CV PCN	1,979	47,502	(45,745)	-	3,736
HOPE	10,531	26,708	(28,577)	-	8,662
	<u>107,975</u>	<u>158,095</u>	<u>(131,093)</u>	<u>-</u>	<u>134,977</u>
Total funds	<u>240,702</u>	<u>162,213</u>	<u>(215,057)</u>	<u>-</u>	<u>187,858</u>

Involve - Voluntary Action in Mid Devon

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
<i>General</i>					
General Funds	40,182	13,369	(44,821)	(1,011)	7,719
Crediton Wellbeing	521	-	-	-	521
STP	31,463	-	(7,834)	-	23,629
H&SCT	9,345	14,655	(14,395)	-	9,605
Fund Holding	1,359	-	-	-	1,359
WP Tiverton	-	11,949	(6,077)	-	5,872
WP Cully	-	47,450	(8,589)	-	38,861
WP Crediton	-	50,000	(15,537)	-	34,463
COL	-	19,110	(17,560)	-	1,550
COMF	5,711	3,820	(384)	-	9,147
	<u>88,581</u>	<u>160,353</u>	<u>(115,197)</u>	<u>(1,011)</u>	<u>132,726</u>
Restricted funds					
DPF	35,347	43,842	(20,357)	-	58,832
Cully YP	-	36,766	(133)	-	36,633
CV PCN	4,496	34,659	(37,176)	-	1,979
MD PCN	245	1,604	(2,860)	1,011	-
HOPE	-	20,000	(9,469)	-	10,531
	<u>40,088</u>	<u>136,871</u>	<u>(69,995)</u>	<u>1,011</u>	<u>107,975</u>
Total funds	<u>128,669</u>	<u>297,224</u>	<u>(185,192)</u>	<u>-</u>	<u>240,701</u>

Crediton Wellbeing - These funds have been designated by the trustees to support the wellbeing of those living in Crediton.

STP - These funds have been designated by the trustee to be spent on delivery of CVS community building activities and partnership working across Mid Devon Sub locality.

H&SCT - These funds are held to support a dedicated staff role and its associated costs.

Fund Holding - Funds are to be spent on supporting older people in Tiverton only.

WP - Tiverton, Cully and Crediton - Winter Pressures funding for community support covering Cullompton and Tiverton Community Connectors and Crediton Community Builder providing support and set up advice in communities.

COL - Cost of Living fund - funds distributed to various Mid-Devon organisations who applied to help with COL support.

Involve - Voluntary Action in Mid Devon

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

COMF - Funds are to be spent on the capacity building activity.

DPF - This is a fund held to support those with learning disabilities. Funds can be spent on revenue and capital.

Cully YP - Cullompton Youth project setting up a youth club / costs of community youth development worker and support staff.

CV PCN - These funds are held to support a dedicated staff role and its associated costs.

HOPE - HOPE coordinator working in partnership with running HOPE courses (How to overcome problems effectively)

14 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Tangible fixed assets	6,548	2,603	9,151
Current assets	53,767	132,374	186,141
Current liabilities	(7,582)	-	(7,582)
Total net assets	52,733	134,977	187,710
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	5,321	2,682	8,003
Current assets	129,835	105,293	235,128
Current liabilities	(2,430)	-	(2,430)
Total net assets	132,726	107,975	240,701

Involve - Voluntary Action in Mid Devon

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

15 Related party transactions

During the year the charity made the following related party transactions:

Old Heathcoat School Community Centre

(This charity has a trustee in common with Involve - Voluntary Action in Mid Devon.)

Included in the accounts is expenditure to Old Heathcoat School expenditure of £415 (2023: £Nil). At the balance sheet date the amount due to Old Heathcoat School Community Centre was £29 (2023 - £Nil).

INVOLVE - VOLUNTARY ACTION IN MID DEVON

England & Wales - Charity number 1177169

Accounts

Charity registration number: 1177169

Involve - Voluntary Action in Mid Devon

Annual Report and Financial Statements

for the Year Ended 31 March 2023



WESTCOTTS

CHARTERED ACCOUNTANTS
& BUSINESS ADVISERS

Involve - Voluntary Action in Mid Devon

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Involve - Voluntary Action in Mid Devon

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered Charity Name: Involve Voluntary Action in Mid Devon

Charity Registration Number: 1177169

Principal Office: Coggan's Well House (CHAT)
Phoenix Lane
Tiverton
EX16 6LU

The trustees P Williams (deceased March 2023)
N Summers
D Knowles
F Colthorpe
P Munnery (appointed January 2023)
D Robinson (appointed January 2023)

Independent Examiner: Westcotts (SW) LLP
Timberly
South Street
Axminster
EX13 5AD

Structure Governance and management

The organisation is a registered charity (since 1988) governed by its constitution with trustee elected by the membership.

All assets were transferred to the CIO as of November 1st 2018.

Objectives and activities

To support the efficiency and effectiveness and the effective use of charitable resources of third sector organisations in Mid Devon by:

1. Providing support to assist in their good governance.
2. Building their capacity through support, advice and information services.
3. Liaising with and co-ordinating with them to provide charitable services to improve the lives of the citizens in Mid Devon.
4. Facilitating co-operation and partnerships to promote their services by bringing them together with public agencies and statutory authorities in Mid Devon.
5. Identifying gaps in charitable services and supporting them to fill those gaps.

Involve - Voluntary Action in Mid Devon

Trustees' Report (continued)

6. Providing advocacy for them and their ultimate beneficiaries, particularly with regard to having their views heard by policy makers, service providers and funders.

7. Maintaining a database of their services and projects which benefit people in Mid Devon.

In these objects the following definitions apply: a) "Third sector organisations" means charities, voluntary organisations and social enterprises. b) "Charities" are organisations which are established for exclusively charitable purposes in accordance with the law of England and Wales.

Achievements and performance

In the year we have:

Become active participants in the new Devon-Wide community platform Devon Connect along with our Devon Voluntary Action Partners. The platform was launched in December 2021 and provides a one-stop shop for communities across Devon. Involve provides the administration and moderation for the Mid Devon Landing page. Specific to Mid Devon the platform has:

- 124 members/groups
- Has advertised:
- 28 events
- 45 volunteering opportunities
- Lists 51 community activities.

The platform has 3560 members in total with 1258 activities all which can be accessed by Mid Devon residents.

We participated in 3 volunteer campaigns via Devon Connect. Campaigns covered Connecting with Nature, Random Acts of Kindness and Trustees.

We maintained contact with 308 Voluntary and Community Organisations and projects based in, or delivering services to Mid Devon providing them with good practice guidance.

Our one-to-one support continues to reduce as we strive to deliver our services in the most cost-effective way. We supported 15 groups with in-depth 1:1 support in the period April 2022 – March 2023

The focus this year was on re-establishing face-to-face support with our networks across Mid Devon post COVID. In the course of this financial year, we held health and wellbeing forums quarterly in each of the 3 main towns (Crediton, Cullompton, Tiverton) as well as facilitating a District wide Food Network which met 3 times. In all 48 groups and 68 individuals participated in these networks.

The networks focus on understanding the gaps and needs in their communities and exploring how to address those needs through greater partnership working and understanding.

Involve also co-ordinated a wellbeing session in partnership with the Community Mental Health Alliance to support the wellbeing of Voluntary Sector employed social prescribers.

Produced newsletters and electronic bulletins in partnership with Devon Voluntary Action.

Involve introduced dedicated part-time staff to each of the three main towns in Mid Devon this year in a community building role. These roles were implemented in the second half of the year and are enhancing our intelligence about the communities we strive to support and are also an on the ground resource for those local communities.

Involve - Voluntary Action in Mid Devon

Trustees' Report (continued)

Involve also introduced a Community Connector role in Cullompton supporting the development of 'community friends' at ground level who provide peer support and signposting to services within the area by residents of Cullompton.

Continued to manage and deliver social prescribing support to Culm Valley Primary Care network through the employment of 2 social prescribers. These supported 135 people to find non-clinical solutions to improve their wellbeing.

Provided support to Community Health and Social Care team representatives and hosted the Voluntary Sector Representative for Tiverton.

Supported a volunteer event in Cullompton.

Across all service lines we directly engaged with 192 groups throughout the year.

Devon People First

Involve continued to host Devon People First, a semi-independent peer advocacy group for people with learning difficulties managed by a board of representative, a member of whom is a trustee of Involve.

Devon People first provides

- Individual advocacy. The service is provided by a peer advocate following an international model of working
- Victim Support, funded through the Police and Crime Commissioner supports those who have been a victim of crime. Funding increased this year and as a result 22 individuals have been supported this year. Beneficiaries of the service report an increase in self-esteem, sense of empowerment and their perceptions of safety, as well as having the confidence to participate in social activities which is so often affected by being a victim of crime.
- Service User Engagement; facilitating and enabling participation in a range of partnership and engagement meetings co-ordinated by Devon County Council ensuring that the views and perspectives of people with learning difficulties are heard. We have supported 5 people to participate in these meetings this year.
- The meetings include a Co-Production Working Group. The aim of this group is to change the culture in Devon County Council so that co-production is fundamental to the commissioning cycle. One volunteer will join the working group.
- Devon People First and its volunteers delivered 9 co-production awareness workshops for DCC commissioners, appropriate staff and strategic partners, and 5 network meetings where commissioners receive support on how to deliver new projects using co-production.
- We continued to deliver the successful online friendship groups. This project is a Devon Learning Disability Partnership Board initiative to help people with learning disabilities feel less lonely and isolated during the pandemic lockdowns. The friendship groups ran 6 times a month all year for people with learning disabilities in Devon. Members of the groups have supported DCC through consultations and some have even been on DCC interview panels with our support. We currently have 24 members of the friendship groups with on average 10 to 12 attending each meeting.
- We were also successful in gaining a small amount of funding from Inclusion Gloucester (Our Say) and NHS England to attend the Southwest "our say" network meetings and discuss health matters at our "Big community catch up" meetings, some of our friendship group members have joined this network and contribute to giving Devon a voice on health matters that are important to people with learning disabilities.

Involve - Voluntary Action in Mid Devon

Trustees' Report (continued)

Financial Review

During the period the Charity received income of £297,224 (2022: £167,258). Of this income £160,353 (2022: £68,539) was unrestricted and £136,871 (2022: £98,719) was restricted. The Charity incurred expenditure of £185,191 (2022: £144,528) during the year, of which £115,196 (2022: £57,612) was unrestricted and £69,995 (2022: £86,916) was restricted. At 31st March 2023 the Charity had net assets of £240,702 (2022: £128,669) of which £132,727 (2022: £88,581) was unrestricted and £107,975 (2022: £40,088) was restricted.

Reserves policy

The Trustees are satisfied that the level of reserves as shown on the balance sheet are adequate to cover known and anticipated costs in the short term.

Reserves will be kept to cover mandatory redundancy payments for staff and funds required to cover long term agreements as well as an agreed amount to cover general running costs.

Risk management

Risks to which the charity is exposed are regularly reviewed by the Trustees. The financial records of the charity are written up each month and a report of the position to date reported to the Board. Each project is closely monitored to assess the progress against budgeted income and costs.

Internal risks are minimised by procedures which require authorisation of all transactions and projects and a system of regular supervision and appraisal to ensure consistent quality of delivery of all operational aspects of the charity.

Public benefit

In planning our activities for the year we have kept in mind the Charity Commission guidance on public benefit.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

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

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

Involve - Voluntary Action in Mid Devon

Trustees' Report (continued)

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which 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.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The trustees' annual report was approved on 07/02/24 and signed on behalf of the board of trustees by:



D J Knowles

Chair

Involve - Voluntary Action in Mid Devon

Independent Examiner's Report to the trustees of Involve - Voluntary Action in Mid Devon

I report to the trustees on my examination of the accounts of Involve - Voluntary Action in Mid Devon for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of Involve - Voluntary Action in Mid Devon you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Involve - Voluntary Action in Mid Devon's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

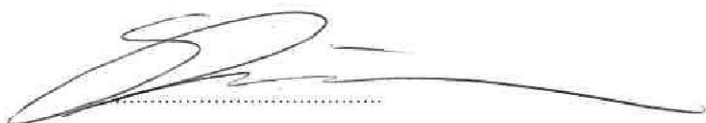
Independent examiner's statement

Since Involve - Voluntary Action in Mid Devon's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Involve - Voluntary Action in Mid Devon as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Mr S J Carrington FCA

Westcotts (SW) LLP
Timberly
South Street
Axminster
Devon
EX13 5AD

Date: 19/02/24

Involve - Voluntary Action in Mid Devon

Statement of Financial Activities for the Year Ended 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Charitable activities	2	160,353	136,871	297,224	167,242
Investment income	3	-	-	-	16
Total income		<u>160,353</u>	<u>136,871</u>	<u>297,224</u>	<u>167,258</u>
Expenditure on:					
Charitable activities	4	<u>(115,196)</u>	<u>(69,995)</u>	<u>(185,191)</u>	<u>(144,528)</u>
Total expenditure		<u>(115,196)</u>	<u>(69,995)</u>	<u>(185,191)</u>	<u>(144,528)</u>
Net income		45,157	66,876	112,033	22,730
Gross transfers between funds		<u>(1,011)</u>	<u>1,011</u>	<u>-</u>	<u>-</u>
Net movement in funds		44,146	67,887	112,033	22,730
Reconciliation of funds					
Total funds brought forward		<u>88,581</u>	<u>40,088</u>	<u>128,669</u>	<u>105,939</u>
Total funds carried forward	14	<u><u>132,727</u></u>	<u><u>107,975</u></u>	<u><u>240,702</u></u>	<u><u>128,669</u></u>

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

The funds breakdown for 2022 is shown in note 14.

Involve - Voluntary Action in Mid Devon

(Registration number: 1177169)

Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	10	8,003	6,849
Current assets			
Debtors	11	46,289	11,839
Cash at bank and in hand	12	<u>188,839</u>	<u>114,986</u>
		235,128	126,825
Creditors: Amounts falling due within one year	13	<u>(2,429)</u>	<u>(5,005)</u>
Net current assets		<u>232,699</u>	<u>121,820</u>
Net assets		<u>240,702</u>	<u>128,669</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		107,975	40,088
Unrestricted income funds			
Unrestricted funds		<u>132,727</u>	<u>88,581</u>
Total funds	14	<u>240,702</u>	<u>128,669</u>

The financial statements on pages 7 to 18 were approved by the trustees, and authorised for issue on 02/02/24 and signed on their behalf by:



.....
D J Knowles
Chairman and trustee

Involve - Voluntary Action in Mid Devon

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Accounting policies

General information

The charity is a public benefit entity and a registered charity in England and Wales and is a charitable incorporated organisation. The address of the principal office is Coggans Well House, Phoenix Lane, Tiverton EX16 6LU.

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Involve - Voluntary Action in Mid Devon meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income and endowments

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.

Involve - Voluntary Action in Mid Devon

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

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.

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 £0.00 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 & equipment	20% straight line

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.

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.

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.

Involve - Voluntary Action in Mid Devon

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

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

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Involve - Voluntary Action in Mid Devon

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

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.

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.

2 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £
Grants	160,353	136,871	297,224
Management fees	-	-	-
	<u>160,353</u>	<u>136,871</u>	<u>297,224</u>
	Unrestricted funds General £	Restricted funds £	Total 2022 £
Grants	61,797	98,719	160,516
Management fees	6,726	-	6,726
	<u>68,523</u>	<u>98,719</u>	<u>167,242</u>

Involve - Voluntary Action in Mid Devon

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

3 Investment income

	Total 2023 £	Total 2022 £
Interest receivable and similar income;		
Other interest receivable	-	16

4 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £
Project costs	36,594	11,822	48,416
Staff costs	65,869	55,339	121,208
Support costs	12,733	2,834	15,567
	<u>115,196</u>	<u>69,995</u>	<u>185,191</u>

	Unrestricted funds General £	Restricted funds £	Total 2022 £
Project costs	17,886	32,172	50,058
Staff costs	32,190	53,420	85,610
Support costs	7,536	1,324	8,860
	<u>57,612</u>	<u>86,916</u>	<u>144,528</u>

5 Analysis of support costs

Support costs allocated to charitable activities

	Support costs £	Total 2023 £	Total 2022 £
Premises	3,732	3,732	787
Communications and IT	4,804	4,804	3,515
General office	3,087	3,087	1,214
Professional fees	1,513	1,513	1,631
Depreciation	2,431	2,431	1,713
	<u>15,567</u>	<u>15,567</u>	<u>8,860</u>

Involve - Voluntary Action in Mid Devon

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

6 Net incoming/outgoing resources

Net incoming resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	<u>2,431</u>	<u>1,713</u>

7 Trustees remuneration and expenses

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

N Summers

£76 (2022: £8) of expenses were reimbursed to N Summers during the year.

The expenses were for travel costs.

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.

8 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	95,576	69,903
Social security costs	20,721	12,233
Pension costs	4,911	3,474
	<u>121,208</u>	<u>85,610</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:

	2023 No	2022 No
The average head count of employees during the year was	<u>8</u>	<u>8</u>

No employee received emoluments of more than £60,000 during the year (2022: Nil).

9 Independent examiner's remuneration

	2023 £	2022 £
Other fees to examiners		
Examination-related assurance services	<u>774</u>	<u>720</u>

Involve - Voluntary Action in Mid Devon

**Notes to the Financial Statements for the Year Ended 31 March 2023
(continued)**

10 Tangible fixed assets

	Furniture & equipment £	Total £
Cost		
At 1 April 2022	8,562	8,562
Additions	<u>3,585</u>	<u>3,585</u>
At 31 March 2023	<u>12,147</u>	<u>12,147</u>
Depreciation		
At 1 April 2022	1,713	1,713
Charge for the year	<u>2,431</u>	<u>2,431</u>
At 31 March 2023	<u>4,144</u>	<u>4,144</u>
Net book value		
At 31 March 2023	<u>8,003</u>	<u>8,003</u>
At 31 March 2022	<u>6,849</u>	<u>6,849</u>

11 Debtors

	2023 £	2022 £
Trade debtors	<u>46,289</u>	<u>11,839</u>

12 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	<u>188,839</u>	<u>114,986</u>

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	493	3,204
Accruals	<u>1,936</u>	<u>1,801</u>
	<u>2,429</u>	<u>5,005</u>

Involve - Voluntary Action in Mid Devon

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

14 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
<i>General</i>					
General Funds	40,182	13,369	(44,821)	(1,011)	7,719
Crediton Wellbeing	521	-	-	-	521
STP	31,463	-	(7,834)	-	23,629
H&SCT	9,345	14,655	(14,394)	-	9,606
Fund Holding	1,359	-	-	-	1,359
WP Tiverton	-	11,949	(6,078)	-	5,871
WP Cully	-	47,450	(8,589)	-	38,861
WP Crediton	-	50,000	(15,536)	-	34,464
COL	-	19,110	(17,560)	-	1,550
COMF	5,711	3,820	(384)	-	9,147
	<u>88,581</u>	<u>160,353</u>	<u>(115,196)</u>	<u>(1,011)</u>	<u>132,727</u>
Restricted funds					
DPF	35,347	43,842	(20,357)	-	58,832
Cully YP	-	36,766	(133)	-	36,633
CV PCN	4,496	34,659	(37,176)	-	1,979
MD PCN	245	1,604	(2,860)	1,011	-
HOPE	-	20,000	(9,469)	-	10,531
	<u>40,088</u>	<u>136,871</u>	<u>(69,995)</u>	<u>1,011</u>	<u>107,975</u>
Total funds	<u>128,669</u>	<u>297,224</u>	<u>(185,191)</u>	<u>-</u>	<u>240,702</u>

Involve - Voluntary Action in Mid Devon

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General				
General Funds	44,417	27,648	(31,883)	40,182
Crediton Wellbeing	521	-	-	521
STP	28,687	12,000	(9,224)	31,463
H&SCT	4,029	9,687	(4,371)	9,345
Fund Holding	-	1,359	-	1,359
WP Tiverton	-	-	-	-
WP Cully	-	-	-	-
WP Crediton	-	-	-	-
COL	-	-	-	-
COMF	-	17,845	(12,134)	5,711
	<u>77,654</u>	<u>68,539</u>	<u>(57,612)</u>	<u>88,581</u>
Restricted funds				
DPF	26,093	24,646	(15,392)	35,347
Cully YP	-	-	-	-
CV PCN	2,192	39,787	(37,483)	4,496
MD PCN	-	34,286	(34,041)	245
HOPE	-	-	-	-
	<u>28,285</u>	<u>98,719</u>	<u>(86,916)</u>	<u>40,088</u>
Total funds	<u>105,939</u>	<u>167,258</u>	<u>(144,528)</u>	<u>128,669</u>

Crediton Wellbeing - These funds have been designated by the trustees to support the wellbeing of those living in Crediton.

STP - These funds have been designated by the trustee to be spent on delivery of CVS community building activities and partnership working across Mid Devon Sub locality.

H&SCT - These funds are held to support a dedicated staff role and its associated costs.

Fund Holding - Funds are to be spent on supporting older people in Tiverton only.

WP - Tiverton, Cully and Crediton - Winter Pressures funding for community support covering Cullompton and Tiverton Community Connectors and Crediton Community Builder providing support and set up advice in communities.

COL - Cost of Living fund - funds distributed to various Mid-Devon organisations who applied to help with COL support.

Involve - Voluntary Action in Mid Devon

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

COMF - Funds are to be spent on the capacity building activity.

DPF - This is a fund held to support those with learning disabilities. Funds can be spent on revenue and capital.

Cully YP - Cullompton Youth project setting up a youth club / costs of community youth development worker and support staff.

CV PCN - These funds are held to support a dedicated staff role and its associated costs.

MD PCN - These funds are held to support a dedicated staff role and its associated costs.

HOPE - HOPE coordinator working in partnership with running HOPE courses (How to overcome problems effectively)

15 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	5,321	2,682	8,003
Current assets	129,835	105,293	235,128
Current liabilities	(2,429)	-	(2,429)
Total net assets	<u>132,727</u>	<u>107,975</u>	<u>240,702</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Tangible fixed assets	3,912	2,937	6,849
Current assets	89,674	37,151	126,825
Current liabilities	(5,005)	-	(5,005)
Total net assets	<u>88,581</u>	<u>40,088</u>	<u>128,669</u>

16 Related party transactions

During the year the charity made the following related party transactions:

Devon Voluntary Action (DeVA)

(This charity has a trustee in common with Involve - Voluntary Action in Mid Devon.)

Included in the accounts is income received from DeVA of £26,562 (2022: £25,976) and expenditure of £Nil (2022: £2,658). At the balance sheet date the amount due from Devon Voluntary Action (DeVA) was £1,038 (2022 - £1,038).

INVOLVE - VOLUNTARY ACTION IN MID DEVON

England & Wales - Charity number 1177169

Accounts

CHARITY REGISTRATION NUMBER: 1177169

**Involve - Voluntary Action in Mid Devon
Unaudited Financial Statements
31 March 2022**

Involve - Voluntary Action in Mid Devon

Financial Statements

Year ended 31 March 2022

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Involve - Voluntary Action in Mid Devon

Trustees' Annual Report

Year ended 31 March 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name Involve - Voluntary Action in Mid Devon

Charity registration number 1177169

Principal office Sunningmead Community Centre
Lazenby Road
Tiverton
Devon
EX16 4AL

The trustees

P Williams
D Knowles
N Summers
F Letch Resigned 31 October 2021
F Colthorpe Appointed 27 July 2021

Independent examiner S J Carrington FCA
Westcotts (SW) LLP
Timberly
South Street
Axminster
Devon
EX13 5AD

Structure, governance and management

The organisation is a registered charity (since 1988) governed by its constitution with trustee elected by the membership. All assets were transferred to the CIO as of November 1st 2018.

Objectives and activities

To support the efficiency and effectiveness and the effective use of charitable resources of third sector organisations in Mid Devon by:

1. Providing support to assist in their good governance.
2. Building their capacity through support, advice and information services.
3. Liaising with and co-ordinating with them to provide charitable services to improve the lives of the citizens in Mid Devon.
4. Facilitating co-operation and partnerships to promote their services by bringing them together with public agencies and statutory authorities in Mid Devon.
5. Identifying gaps in charitable services and supporting them to fill those gaps.
6. Providing advocacy for them and their ultimate beneficiaries, particularly with regard to having their views heard by policy makers, service providers and funders.
7. Maintaining a database of their services and projects which benefit people in Mid Devon.

In these objects the following definitions apply: a) "Third sector organisations" means charities, voluntary organisations and social enterprises. b) "Charities" are organisations which are established for exclusively charitable purposes in accordance with the law of England and Wales.

Achievements and performance

The pandemic continued to affect the way in which we delivered our services for much of the year. Staff remained working from home with networking events and workshops were held virtually or in person when national guidelines allowed. Groups themselves were working differently with many not emerging to consider their wider support needs until the latter part of the financial year.

Involve - Voluntary Action in Mid Devon

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

We:

- Provided access to on-line volunteer brokerage system with 25 local volunteering opportunities and over 300 others from national organisations and across Devon more widely many of which were telephone or virtual opportunities.
- Continued to support local people to find volunteer opportunities.
- Publicised 3 online volunteering campaign with Devon Voluntary Action (DVA) partners in the last quarter of the financial year.
- Maintained contact with 382 Voluntary and Community Organisations and projects based in Mid Devon, providing them with good practice guidance and latest government updates on COVID.
- Delivered 2 community engagement events in Cullompton connecting groups and members of the public and exploring needs within the community.
- Our one to one support was much reduced this year with the emphasis being on providing virtual workshops to help build skills and capabilities within the sector. Workshops included:
 - Raising awareness of Mental Health issues attended by 17 groups.
 - How to hold meaningful conversations with people attend by 14 groups at the first session and 16 at the second session.
- Continued to facilitate multiagency health and wellbeing forums in Tiverton, Cullompton and Crediton which were all held virtually this year.
- In partnership with CHAT Mid Devon we co-ordinated and facilitated a new Food Network Forum, sharing learning and exploring ways to work better together to help address food poverty & vulnerability across Mid Devon.
- Produced newsletters and electronic bulletins in partnership with DVA.
- Continued to support local COVID response groups and supported them with DBS checks and maintained listings of services still running through the pandemic
- Continued projects to support the health and wellbeing of individuals in Crediton and Cullompton with grant agreements with the local Primary Care Networks. Supporting 267 individuals to link with community activities and services and identifying gaps in services in Crediton and Cullompton and working through our community development/builder roles to facilitate development of relevant services. We provided support to Community Health and Social Care team representatives and hosted the Voluntary Sector Representative for Tiverton.
- We actively participated in the launch of a new community platform Devon Connect by DVA taking responsibility for the Mid Devon section of community listings and volunteer opportunities.
- Across all service lines we directly engaged with 192 groups throughout the year.

Devon People First

Involve continued to host Devon People First, a semi-independent peer advocacy group for people with learning difficulties managed by a board of representative, a member of whom is a trustee of Involve. Devon People first provides:

- Individual advocacy. The service is provided by a peer advocate following an international model of working.
 - Victim Support, funded through the Police and Crime Commissioner supports those who have been a victim of crime. Funding increased this year and as a result 19 individuals have been supported. We also supported 3 individuals who were unreported victims of crime. More than double the number supported from the previous year.
 - Beneficiaries of the service report an increase in self-esteem, sense of empowerment and their perceptions of safety, as well as having the confidence to participate in social activities which is so often affected by being a victim of crime.
-

Involve - Voluntary Action in Mid Devon

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

- 5 Individuals became members of our friendship groups.
- Service User Engagement; facilitating and enabling participation in a range of partnership and engagement meetings co-ordinated by Devon County Council (DCC) ensuring that the views and perspectives of people with learning difficulties are heard. We have supported 5 people to participate in these meetings this year. The aim of this group is to change the culture in DCC so that co-production is fundamental to the commissioning cycle. Delivery of 8 co-production awareness workshops for DCC commissioners, appropriate staff and strategic partners.
- We continued to deliver the successful online friendship groups. This project is a Devon Learning Disability Partnership Board initiative to help people with learning disabilities feel less lonely and isolated during the pandemic lockdowns. The friendship groups ran 6 times a month all year for people with learning disabilities in Devon. 51 individuals became members of these groups during the year. When the lockdowns eased some members went on to resume their usual day activities, get paid employment or take up voluntary activities. Our ongoing core membership of the groups stabilised at an average of 25 individuals. Members of the groups have supported DCC through consultations and some have even been on DCC interview panels with our support.
- We were also successful in gaining a small amount of funding from Inclusion Gloucester (Our Say) and NHS England to attend the Southwest "our say" network meetings and discuss health matters at our "Big community catch up" meetings, some of our friendship group members have joined this network and contribute to giving Devon a voice on health matters that are important to people with learning disabilities.

Financial review

Total income for the year was £167,258 (2021: £98,285) with total expenditure for the year of £144,528 (2021: £84,668) resulting in a net financial profit of £22,730 (2021: £13,617).

Reserves policy

The Trustees are satisfied that the level of reserves as shown on the balance sheet are adequate to cover known and anticipated costs in the short term. Reserves will be kept to cover mandatory redundancy payments for staff and funds required to cover long term agreements.

Risk management

Risks to which the charity is exposed are regularly reviewed by the Trustees. The financial records of the charity are written up each month and a report of the position to date reported to the Board. Each project is closely monitored to assess the progress against budgeted income and costs. Internal risks are minimised by procedures which require authorisation of all transactions and projects and a system of regular supervision and appraisal to ensure consistent quality of delivery of all operational aspects of the charity.

Public benefit

In planning our activities for the year we have kept in mind the Charity Commission guidance on public benefit.

The trustees' annual report was approved on 31.03.2023 and signed on behalf of the board of trustees by:



D Knowles
Trustee

Involve - Voluntary Action in Mid Devon

Independent Examiner's Report to the Trustees of Involve - Voluntary Action in Mid Devon

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of Involve - Voluntary Action in Mid Devon ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



S J Carrington FCA
Independent Examiner

Westcotts (SW) LLP
Timberly
South Street
Axminster
Devon
England
EX13 5AD

6.1.2023

Involve - Voluntary Action in Mid Devon

Statement of Financial Activities

Year ended 31 March 2022

		Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
Income and endowments					
Charitable activities	4	39,632	127,610	167,242	98,241
Investment income	5	16	–	16	44
Total income		<u>39,648</u>	<u>127,610</u>	<u>167,258</u>	<u>98,285</u>
Expenditure					
Expenditure on charitable activities	6,7	41,107	103,421	144,528	84,668
Total expenditure		<u>41,107</u>	<u>103,421</u>	<u>144,528</u>	<u>84,668</u>
Net income and net movement in funds		<u>(1,459)</u>	<u>24,189</u>	<u>22,730</u>	<u>13,617</u>
Reconciliation of funds					
Total funds brought forward		73,625	32,314	105,939	92,322
Total funds carried forward		<u>72,166</u>	<u>56,503</u>	<u>128,669</u>	<u>105,939</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 14 form part of these financial statements.

Involve - Voluntary Action in Mid Devon

Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	13	6,849	-
Current assets			
Debtors	14	11,839	2,970
Cash at bank and in hand		114,986	111,136
		<u>126,825</u>	<u>114,106</u>
Creditors: amounts falling due within one year	15	<u>5,005</u>	<u>8,167</u>
Net current assets		<u>121,820</u>	<u>105,939</u>
Total assets less current liabilities		<u>128,669</u>	<u>105,939</u>
Net assets		<u>128,669</u>	<u>105,939</u>
Funds of the charity			
Restricted funds		56,503	32,314
Unrestricted funds		72,166	73,625
Total charity funds	16	<u>128,669</u>	<u>105,939</u>

These financial statements were approved by the board of trustees and authorised for issue on 23.03.2022 and are signed on behalf of the board by:



D Knowles
Trustee

The notes on pages 7 to 14 form part of these financial statements.

Involve - Voluntary Action in Mid Devon

Notes to the Financial Statements

Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is a charitable incorporated organisation. The address of the principal office is Sunningmead, Lazenby Road, Tiverton, Devon, EX16 4AL.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Involve - Voluntary Action in Mid Devon

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Involve - Voluntary Action in Mid Devon

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery - 20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Involve - Voluntary Action in Mid Devon

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Management fees	6,726	–	6,726
Grants	32,906	127,610	160,516
	<u>39,632</u>	<u>127,610</u>	<u>167,242</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Management fees	2,815	–	2,815
Grants	63,823	31,603	95,426
	<u>66,638</u>	<u>31,603</u>	<u>98,241</u>

Involve - Voluntary Action in Mid Devon

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

5. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Interest received	16	16	44	44

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Project costs	6,580	43,478	50,058
Support costs	34,527	59,943	94,470
	<u>41,107</u>	<u>103,421</u>	<u>144,528</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Project costs	21,102	12,120	33,222
Support costs	36,586	14,860	51,446
	<u>57,688</u>	<u>26,980</u>	<u>84,668</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022 £	Total fund 2021 £
Project costs	50,058	94,470	144,528	84,668

8. Analysis of support costs

	Support costs £	Total 2022 £	Total 2021 £
Staff costs	85,609	85,609	45,831
Premises	787	787	1,223
Communications and IT	3,516	3,516	2,675
General office	1,214	1,214	474
Professional fees	1,631	1,631	1,243
Depreciation	1,713	1,713	-
	<u>94,470</u>	<u>94,470</u>	<u>51,446</u>

Involve - Voluntary Action in Mid Devon

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

9. Net income

Net income is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	<u>1,713</u>	<u>-</u>

10. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>720</u>	<u>670</u>

11. Staff costs

The average head count of employees during the year was 8 (2021: 4).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Expenses of £8 were reimbursed to one trustee during the year for travel costs (2021: none).

13. Tangible fixed assets

	Plant and machinery £
Cost	
At 1 April 2021	-
Additions	<u>8,562</u>
At 31 March 2022	<u>8,562</u>
Depreciation	
At 1 April 2021	-
Charge for the year	<u>1,713</u>
At 31 March 2022	<u>1,713</u>
Carrying amount	
At 31 March 2022	<u>6,849</u>
At 31 March 2021	<u>-</u>

Involve - Voluntary Action in Mid Devon

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

14. Debtors	2022	2021
	£	£
Trade debtors	11,839	2,970

15. Creditors: amounts falling due within one year	2022	2021
	£	£
Trade creditors	3,204	6,492
Accruals and deferred income	1,801	1,675
	<u>5,005</u>	<u>8,167</u>

16. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
General funds	44,417	27,648	(31,883)	-	40,182
Crediton Wellbeing	521	-	-	-	521
STP	28,687	12,000	(9,224)	-	31,463
	<u>73,625</u>	<u>39,648</u>	<u>(41,107)</u>	<u>-</u>	<u>72,166</u>

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
General funds	21,966	38,443	(16,607)	615	44,417
Crediton Wellbeing	10,313	10,239	(20,031)	-	521
STP	31,737	18,000	(21,050)	-	28,687
	<u>64,016</u>	<u>66,682</u>	<u>(57,688)</u>	<u>615</u>	<u>73,625</u>

Crediton Wellbeing – These funds have been designated by the trustees to support the wellbeing of those living in Crediton.

STP – These funds have been designated by the trustees to be spent on the delivery of CVS community building activities and partnership working across Mid Devon Sub locality.

Restricted funds

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
DPF	26,093	24,646	(15,392)	-	35,347
H&SCT	4,029	9,687	(4,371)	-	9,345
ASC	-	-	-	-	-
Infection Control	-	-	-	-	-
CV PCN	2,192	39,787	(37,483)	-	4,496
MD PCN	-	34,286	(34,041)	-	245
COMF	-	17,845	(12,134)	-	5,711
Fund Holding	-	1,359	-	-	1,359
	<u>32,314</u>	<u>127,610</u>	<u>(103,421)</u>	<u>-</u>	<u>56,503</u>

Involve - Voluntary Action in Mid Devon

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
DPF	26,368	12,010	(12,285)	-	26,093
H&SCT	1,323	5,281	(2,575)	-	4,029
ASC	615	-	-	(615)	-
Infection Control	-	12,042	(12,042)	-	-
CV PCN	-	2,270	(78)	-	2,192
MD PCN	-	-	-	-	-
COMF	-	-	-	-	-
Fund Holding	-	-	-	-	-
	<u>28,306</u>	<u>31,603</u>	<u>(26,980)</u>	<u>(615)</u>	<u>32,314</u>

DPF – This is a fund held to support those with learning disabilities. Funds can be spent on revenue and capital.

H&SCT - These funds are held to support a dedicated staff role and its associated costs.

CV PCN – These funds are held to support a dedicated staff role and its associated costs.

MD PCN – These funds are held to support a dedicated staff role and its associated costs.

COMF – Funds are to be spent on the capacity building activity.

Fund Holding – Funds are to be spent on supporting older people in Tiverton only.

17. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Tangible fixed assets	3,912	2,937	6,849
Current assets	73,259	53,566	126,825
Creditors less than 1 year	(5,005)	-	(5,005)
Net assets	<u>72,166</u>	<u>56,503</u>	<u>128,669</u>
	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Tangible fixed assets	-	-	-
Current assets	81,792	32,314	114,106
Creditors less than 1 year	(8,167)	-	(8,167)
Net assets	<u>73,625</u>	<u>32,314</u>	<u>105,939</u>

18. Related parties

During the year a number of transactions occurred between the charity and Devon Voluntary Action (DeVA) in the normal course of business in order to achieve its objectives. Included within the accounts is income received from DeVA of £25,976 and expenditure of £2,658. This charity has a trustee in common with Involve - Voluntary Action in Mid Devon.

INVOLVE - VOLUNTARY ACTION IN MID DEVON

England & Wales - Charity number 1177169

Accounts

**Involve - Voluntary Action in Mid Devon
Charitable Incorporated Organisation
Unaudited Financial Statements
31 March 2021**

Involve - Voluntary Action in Mid Devon

Charitable Incorporated Organisation

Financial Statements

Year ended 31 March 2021

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Independent examiner's report to the trustees	4
Statement of financial activities (including income and expenditure account)	6
Statement of financial position	7
Notes to the financial statements	8

Involve - Voluntary Action in Mid Devon

Charitable Incorporated Organisation

Trustees' Annual Report

Year ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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 (FRS102).

Reference and administrative details

Registered charity name Involve - Voluntary Action in Mid Devon

Charity registration number 1177169

Principal office and registered office Sunningmead
Lazenby Road
Tiverton
Devon
EX16 4AL

The trustees

P Williams
D Knowles
N Summers
F Letch
F Colthorpe

Resigned October 2021
Appointed July 2021

Independent examiner S J Carrington FCA
Thomas Westcott
Timberly
South Street
Axminster
Devon
EX13 5AD

Structure, governance and management

The Charity is controlled by its constitution, and constitutes a Charitable Incorporated Organisation.

Trustees are appointed via a vote from the current trustees with new trustees given adequate training to meet the requirements of the Charity.

Risk management

Risks to which the charity is exposed have been addressed by a review of the Trustees. The financial records of the charity are written up each month and a report of the position to date reported to the Board. Each project is closely monitored to assess the progress against budgeted income and costs.

Internal risks are minimised by procedures which require authorisation of all transactions and projects and a system of regular supervision and appraisal to ensure consistent quality of delivery of all operational aspects of the charity.

Involve - Voluntary Action in Mid Devon

Charitable Incorporated Organisation

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Objectives and activities

To support the efficiency and effectiveness and the effective use of charitable resources of third sector organisations in Mid Devon by:

1. Providing support to assist in their good governance.
2. Building their capacity through support, advice and information services.
3. Liaising with and co-ordinating with them to provide charitable services to improve the lives of the citizens in Mid Devon.
4. Facilitating co-operation and partnerships to promote their services by bringing them together with public agencies and statutory authorities in Mid Devon.
5. Identifying gaps in charitable services and supporting them to fill those gaps.
6. Providing advocacy for them and their ultimate beneficiaries, particularly with regard to having their views heard by policy makers, service providers and funders.
7. Maintaining a database of their services and projects which benefit people in Mid Devon.

In these objects the following definitions apply: a) "Third sector organisations" means charities, voluntary organisations and social enterprises. b) "Charities" are organisations which are established for exclusively charitable purposes in accordance with the law of England and Wales.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

The pandemic affected our ability to provide a number of our services. Staff switched to working from home relatively seamlessly and we held networking events virtually and maintained contact with organisations and services in Mid Devon as well as providing assistance with COVID helpline for the district council. We continued to

- Provide access to on line volunteer brokerage system with 55 local volunteering opportunities available
- Maintain contact with 456 organisations and projects based in, or delivering services to Mid Devon and offered opportunities for engagement and participation to 63 groups
- Work with 34 organisations providing capacity building support on a one to one basis.
- Provided learning opportunities on a one to many basis to 10 groups and 15 individuals
- Offered information and networking opportunities on 4 occasions virtually.
- Continued to facilitate multiagency health and wellbeing forums in Tiverton, Cullompton and Crediton virtually.
- Produced newsletters and electronic bulletins in partnership with Devon Voluntary Action and distributed 12 local funding news bulletins
- Issued guidance to local COVID response groups and supported them with DBS checks and maintained listings of services still running through the pandemic
- Continued projects to support the health and wellbeing of individuals in Crediton and Cullompton with grant agreements with the local Primary Care Networks.
- Provided support to Community Health and Social Care team representatives
- Recruited a community building for Cullompton.

Involve - Voluntary Action in Mid Devon

Charitable Incorporated Organisation

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Devon People First

Involve continued to host Devon People First, a semi-independent peer advocacy group for people with learning difficulties managed by a board of representative, a member of whom is a trustee of Involve.

Devon People first provides:

- Individual advocacy. The service is provided by a peer advocate following an international model of working
- Victim Support, funded through the Police and Crime Commissioner supports those who have been a victim of crime. 11 individuals have been supported this year.
- Service User Engagement; facilitating and enabling participation in a range of partnership meetings co-ordinated by Devon County Council.
- This financial year we undertook a project to set up Friendship Groups across Mid Devon which ran successfully virtually in three locations with 36 people participating on a regular basis. Citizenship Project with funding from Devon County Council.

Financial review

Total income for the year was £98,285 (2020: £135,842) with total expenditure for the year of £84,668 (2020: £116,427) resulting in a net surplus of £13,617 (2020: £19,415).

Reserves policy

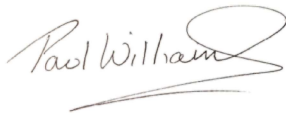
The Trustees are satisfied that the level of reserves as shown on the balance sheet are adequate to cover known and anticipated costs in the short term.

Reserves will be kept to cover mandatory redundancy payments for staff and funds required to cover long term agreements.

Public benefit

In planning our activities for the year we have kept in mind the Charity Commission guidance on public benefit.

The trustees' annual report and the strategic report were approved on14/1/2022..... and signed on behalf of the board of trustees by:



P Williams
Trustee

Involve - Voluntary Action in Mid Devon

Charitable Incorporated Organisation

Independent Examiner's Report to the Trustees of Involve - Voluntary Action in Mid Devon

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Involve - Voluntary Action in Mid Devon ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

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

Having satisfied myself that the 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 the 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 the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Involve - Voluntary Action in Mid Devon

Charitable Incorporated Organisation

Independent Examiner's Report to the Trustees of Involve - Voluntary Action in Mid Devon *(continued)*

Year ended 31 March 2021

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.



S J Carrington FCA
Independent Examiner
For and on behalf of Thomas Westcott Chartered Accountants
Timberly
South Street
Axminster
Devon
EX13 5AD

25/01/2022

Involve - Voluntary Action in Mid Devon

Charitable Incorporated Organisation

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2021

			2021		2020
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Charitable activities	5	38,399	59,842	98,241	135,773
Investment income	6	44	–	44	69
Total income		<u>38,443</u>	<u>59,842</u>	<u>98,285</u>	<u>135,842</u>
Expenditure					
Expenditure on charitable activities	7,8	16,607	68,061	84,668	116,427
Total expenditure		<u>16,607</u>	<u>68,061</u>	<u>84,668</u>	<u>116,427</u>
Net income		<u>21,836</u>	<u>(8,219)</u>	<u>13,617</u>	<u>19,415</u>
Transfers between funds		615	(615)	–	–
Net movement in funds		<u>22,451</u>	<u>(8,834)</u>	<u>13,617</u>	<u>19,415</u>
Reconciliation of funds					
Total funds brought forward		<u>21,966</u>	<u>70,356</u>	<u>92,322</u>	<u>72,907</u>
Total funds carried forward		<u>44,417</u>	<u>61,522</u>	<u>105,939</u>	<u>92,322</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 14 form part of these financial statements.

Involve - Voluntary Action in Mid Devon

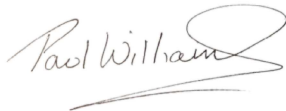
Charitable Incorporated Organisation

Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Current assets			
Debtors	13	2,970	8,553
Cash at bank and in hand		111,136	88,174
		<u>114,106</u>	<u>96,727</u>
Creditors: amounts falling due within one year	14	<u>8,167</u>	<u>4,405</u>
Net current assets		<u>105,939</u>	<u>92,322</u>
Total assets less current liabilities		<u>105,939</u>	<u>92,322</u>
Net assets		<u>105,939</u>	<u>92,322</u>
Funds of the charity			
Restricted funds		61,522	70,356
Unrestricted funds		44,417	21,966
Total charity funds	15	<u>105,939</u>	<u>92,322</u>

These financial statements were approved by the board of trustees and authorised for issue on 14/1/22, and are signed on behalf of the board by:



P Williams
Trustee

The notes on pages 8 to 14 form part of these financial statements.

Involve - Voluntary Action in Mid Devon

Charitable Incorporated Organisation

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a charitable incorporated organisation, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Sunningmead, Lazenby Road, Tiverton, Devon, EX16 4AL.

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These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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Involve - Voluntary Action in Mid Devon

Charitable Incorporated Organisation

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Incoming resources

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- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
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Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Taxation

The charity is exempt from tax on its charitable activities.

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Generated income	2,815	–	2,815
Grants	35,584	59,842	95,426
	<u>38,399</u>	<u>59,842</u>	<u>98,241</u>

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

5. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Generated income	6,723	–	6,723
Grants	5,937	123,113	129,050
	<u>12,660</u>	<u>123,113</u>	<u>135,773</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Interest received	44	44	69	69

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Project costs	1,059	32,163	33,222
Support costs	15,548	35,898	51,446
	<u>16,607</u>	<u>68,061</u>	<u>84,668</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Project costs	3,048	61,554	64,602
Support costs	23,401	28,424	51,825
	<u>26,449</u>	<u>89,978</u>	<u>116,427</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Project costs	<u>33,222</u>	<u>51,446</u>	<u>84,668</u>	<u>116,427</u>

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

9. Analysis of support costs

	Analysis of support costs	Total 2021	Total 2020
	£	£	£
Staff costs	45,831	45,831	43,760
Premises	1,223	1,223	2,787
Communications and IT	2,675	2,675	1,965
General office	474	474	809
Professional fees	1,243	1,243	2,297
Finance costs	–	–	207
	<u>51,446</u>	<u>51,446</u>	<u>51,825</u>

10. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>670</u>	<u>650</u>

11. Staff costs

The average head count of employees during the year was 4 (2020: 4).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

13. Debtors

	2021	2020
	£	£
Trade debtors	<u>2,970</u>	<u>8,553</u>

14. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	6,492	2,780
Accruals and deferred income	<u>1,675</u>	<u>1,625</u>
	<u>8,167</u>	<u>4,405</u>

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

15. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020	Income £	Expenditure £	Transfers £	At 31 March 2021
General funds	21,966	38,443	(16,607)	615	44,417

	At 1 April 2019	Income £	Expenditure £	Transfers £	At 31 March 2020
General funds	25,500	12,729	(26,449)	10,186	21,966

Restricted funds

	At 1 April 2020	Income £	Expenditure £	Transfers £	At 31 March 2021
DPF	26,368	12,010	(12,285)	-	26,093
H&SCT	1,323	5,281	(2,575)	-	4,029
ASC	615	-	-	(615)	-
Crediton Wellbeing	10,313	10,239	(20,031)	-	521
STP	31,737	18,000	(21,050)	-	28,687
Infection Control	-	12,042	(12,042)	-	-
CV PCN	-	2,270	(78)	-	2,192
	<u>70,356</u>	<u>59,842</u>	<u>(68,061)</u>	<u>(615)</u>	<u>61,522</u>

	At 1 April 2019	Income £	Expenditure £	Transfers £	At 31 March 2020
A4A	6,752	-	-	(6,752)	-
DPF	8,007	33,907	(12,595)	(2,951)	26,368
H&SCT	-	5,752	(4,429)	-	1,323
TAPA	279	-	-	(279)	-
Lapford	29,404	-	(3,237)	(26,167)	-
ASC	2,965	-	(19,760)	17,410	615
Crediton Wellbeing	-	37,954	(36,194)	8,553	10,313
STP	-	45,500	(13,763)	-	31,737
	<u>47,407</u>	<u>123,113</u>	<u>(89,978)</u>	<u>(10,186)</u>	<u>70,356</u>

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

16. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Current assets	46,563	67,543	114,106
Creditors less than 1 year	(2,146)	(6,021)	(8,167)
Net assets	<u>44,417</u>	<u>61,522</u>	<u>105,939</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Current assets	26,371	70,356	96,727
Creditors less than 1 year	(4,405)	-	(4,405)
Net assets	<u>21,966</u>	<u>70,356</u>	<u>92,322</u>