

**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

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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  
F Colthorpe

Resigned 31 October 2021  
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.

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## **Involve - Voluntary Action in Mid Devon**

### **Trustees' Annual Report** *(continued)*

#### **Year ended 31 March 2022**

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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.
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## 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 Dec 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**

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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 £
	Note				
<b>Income and endowments</b>					
Charitable activities	4	39,632	127,610	167,242	98,241
Investment income	5	16	—	16	44
<b>Total income</b>		<u>39,648</u>	<u>127,610</u>	<u>167,258</u>	<u>98,285</u>
<b>Expenditure</b>					
Expenditure on charitable activities	6,7	41,107	103,421	144,528	84,668
<b>Total expenditure</b>		<u>41,107</u>	<u>103,421</u>	<u>144,528</u>	<u>84,668</u>
<b>Net income and net movement in funds</b>		<u>(1,459)</u>	<u>24,189</u>	<u>22,730</u>	<u>13,617</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		73,625	32,314	105,939	92,322
<b>Total funds carried forward</b>		<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 £
<b>Fixed assets</b>			
Tangible fixed assets	13	6,849	—
<b>Current assets</b>			
Debtors	14	11,839	2,970
Cash at bank and in hand		114,986	111,136
		126,825	114,106
<b>Creditors: amounts falling due within one year</b>	15	5,005	8,167
<b>Net current assets</b>		121,820	105,939
<b>Total assets less current liabilities</b>		128,669	105,939
<b>Net assets</b>		128,669	105,939
<b>Funds of the charity</b>			
Restricted funds		56,503	32,314
Unrestricted funds		72,166	73,625
<b>Total charity funds</b>	16	128,669	105,939

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**

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### **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

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### 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

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### 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 £
<b>Cost</b>	
At 1 April 2021	—
Additions	8,562
<b>At 31 March 2022</b>	<u>8,562</u>
<b>Depreciation</b>	
At 1 April 2021	—
Charge for the year	1,713
<b>At 31 March 2022</b>	<u>1,713</u>
<b>Carrying amount</b>	
<b>At 31 March 2022</b>	<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
	£	£	£
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)
<b>Net assets</b>	<u>72,166</u>	<u>56,503</u>	<u>128,669</u>

  

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Tangible fixed assets	-	-	-
Current assets	81,792	32,314	114,106
Creditors less than 1 year	(8,167)	-	(8,167)
<b>Net assets</b>	<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.