

Company registration number: 07371472

Charity registration number: 1140978



# Devon in Sight

Your local sight loss charity

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

Annual Report and Financial Statements  
for the Year Ended 31 March 2023

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

**Devon County Association for the Blind**  
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**Reference and Administrative Details**

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

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**Trustees' Report**

### **Introduction**

**The Trustees, who are directors for the purposes of company law, present their annual report and financial statements of the charitable company for the year ended 31 March 2023.**

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

### **Trustees:**

<b>Dr Adrian Jacobs</b>	Chair
<b>Mr Steve Muncer</b>	Treasurer
<b>Mr Scott Bailey</b>	Vice Chair
<b>Mr Paul Bradford</b>	Optometry Lead
<b>Mr Paul Hannan</b>	Safeguarding Lead
<b>Mr Ray Doughty</b>	Co-opted 26 July 2023
<b>Dr Dave Adams</b>	Co-opted 26 July 2023

### **Honorary Life Members:**

**Mrs Gwyn Dickinson MBE**  
**Mr Peter Wareham**

### **Patron:**

**The Dowager Countess of Devon**

### **Structure, Governance and Management**

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

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

### **Objectives and activities**

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

### **Our Mission**

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

### **Our Vision**

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

### **Our Staff**

In March 2023 the staff team consisted of three full-time staff.

<b>Grahame Flynn</b>	Chief Executive Officer
<b>Jennie Benham</b>	Head Office & Marketing Manager
<b>Tessa Barrett</b>	Head of Services
<b>Louise Millington</b>	Sight Loss Adviser (Joined 3 July 2023)

### **Our Head Office Volunteers**

**Linda Garaway**      Honorary Treasurer

### **Our Voting Membership**

Our strategy and governance were shaped by **196** Voting Members.

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**Chairman's Report  
by Dr Adrian Jacobs**


The Board of Trustees is committed to creating and maintaining a fit-for-purpose organisation, ensuring that our services are developed and managed to provide good quality support for clients, outcomes for key funders and are sustainable for the future.

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

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

Independent evaluation of our services will hopefully confirm our belief that Devon in Sight provides the very best information, advice and guidance, practical help, and emotional support to enable people to overcome the many challenges of living with sight loss, to maintain their independence, health, and wellbeing, and to **live life to the full**.

I would like to thank the Devon in Sight Team who continually strive to deliver excellence to people affected by sight loss across Devon.

  
.....  
**Dr Adrian Jacobs**  
Chair of Trustees  
13 October 2023



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

**Overview**

Ten years ago, at my first Annual General Meeting I quoted the naturalist Charles Darwin. According to Darwin's book Origin of Species, ***'it is not the most intellectual of the species that survives; it is not the strongest that survives; but the species that survives is the one that is able best to adapt and adjust to the changing environment in which it finds itself.'***

Devon in Sight was established in 1925 and has a long and proud history of serving blind and partially sighted people in Devon. It has survived by continually evolving and being relevant for people living with little or no sight in Devon.

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

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

If I had to describe what we do in one sentence it would be, ***"We help people to navigate their sight loss journey"***.

In preparing this report we have looked at the prevalence of Sight Loss in Devon, some of the key issues experienced by people with sight loss, our core Service Offer, some key messages from our Client Satisfaction Survey and remind you of the Strategic Priorities we established post COVID-19.

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## **The Prevalence of Sight Loss in Devon**

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

### **Population Overview**

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

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

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

### **Sight Loss Prevalence in Devon**

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

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

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

### **Future projections**

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



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### **Eye health and social care landscape**

We believe that no one should experience sight loss without the appropriate support. Despite advancements in clinical treatments over the last decade, less attention has been paid to the patient pathway as a whole, from pre- to post-diagnosis, and the support mechanisms within this. As a result, many individuals find themselves ill equipped to live with their sight loss and the increased risk of poor wellbeing, low confidence and the impact this has on daily life.

Research shows that:

- Only 17 per cent of people experiencing sight loss were offered emotional support in relation to their deteriorating vision.
- People with sight loss were more than twice as likely to have experienced difficulties with unhappiness or depression than the UK average.
- More than 40 per cent of blind and partially sighted people feel moderately or completely cut off from the people and things around them.

### **The Impact of Sight Loss**

Being told you are losing your sight can be difficult to come to terms with, with common effects being depression and reduced wellbeing. But many people do not receive essential support in relation to their sight loss.

Having to re-learn how to do everyday things is the reality of losing your sight. This can include everything from re-learning how to make a cup of tea to moving safely around your local area. But provision of specialist rehabilitation services varies across the country, and most people do not receive practical support with mobility or practical tasks such as preparing food.

Overall, feelings of wellbeing are lower among blind and partially sighted people compared to the UK average. This includes feelings of unhappiness or depression, worthlessness, and lack of confidence.

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Blind and partially sighted people can feel cut off from the people and things around them. This is compounded by inaccessible information, difficulty with everyday tasks such as shopping for groceries and problems navigating pavements or using public transport.

*“Many people and businesses do not seem to care that information in print and in visual format is useless to me. If more information were accessible, I'd feel more included in society and able to be more independent.”*

**Access to opportunities**

The majority of visually impaired children are educated in inclusive (mainstream) education, but many children are being deprived of specialist support due to variation in service provision and learning materials and exams are not consistently made available in alternative formats. This results in lower educational attainment compared to children without a special educational need.

- There are more than 26,000 visually impaired children in the UK, and around half of them have an additional special educational need or disability.
- Experiences of health, education and social care are often worse for children with vision impairment and additional disabilities compared to children with VI as their sole disability.

People with sight loss have a lower employment rate compared to the UK average.

- Only one in four registered blind and partially sighted people of working age are in employment.

The majority of blind and partially sighted say that they feel that their sight loss has stopped them reaching their full potential at work.

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Many blind and partially sighted people have reduced opportunities to do the things they would like to take part in. This includes general leisure pursuits, and things like sports and fitness, civic and cultural engagement and access to volunteering opportunities.

- Half of blind and partially sighted people are always or frequently limited in the activities that they would like to take part in.

We know that technology is a key enabler for people to feel more connected and more independent. But there is a significant generational divide in its use. Younger blind and partially sighted people much more likely to be using the internet, a computer or a smartphone compared to older people.

- 36% of blind and partially sighted people never use the internet or don't have access to it. This is significantly higher than the UK average of 10%.

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## **An Overview of Devon in Sight Services**

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

### **1. Information, Advice & Guidance (IAG) Service**

**Devon in Sight is committed to providing accurate and impartial Information, Advice and Guidance to people who are blind or partially sighted, their family, friends and carers.**

Devon in Sight helps people navigate their sight loss journey and unlike many national charities has a more comprehensive understanding of the services available for people living and/or working Devon.

*"Devon in Sight is the first organisation I will call if I need help."*

#### **Client Satisfaction Survey Respondent**

**56%** of those who participated in our Client Satisfaction Survey said we provided them with information that they had not received from anyone else.

The quality of the **Information, Advice and Guidance** we give to the public must be accurate, up-to-date, and formatted in an accessible way. A Single Point of Contact for the organisation ensures a consistent and professional approach to triaging of all enquiries whether from the public, statutory partner or the Third Sector. Our Helpline is registered with the Helplines Partnership.

Much of the year has been spent preparing for a Matrix Standard Assessment. The Matrix Standard is the international quality standard for organisations that deliver information, advice and guidance (IAG).

Devon in Sights manages its clients through a secure Customer Relationship Management (CRM) System called Charity Log.

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<b>1594</b>	Registered Clients on Charity Log.
<b>5887</b>	Helpline calls were received ( <b>149.6%</b> increase).
<b>1383</b>	Individuals accessed the service.
<b>4,650</b>	Individual interventions were made.
<b>262</b>	People were new Clients and received a Welcome Pack.

### **Assessing Need & Case Work**

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

**696** Enquires led to ongoing casework.

### **In Vision Magazine**

In Vision Magazine is a key element of our Information, Advice and Guidance Service. It is available free to subscribers in a range of fully accessible formats - large print, digital and audio USB. This is a vital communication tool for all our stakeholders. The audio version can also be accessed through our website and listened to through the Talking Newspaper Smart Phone Application.

Subscribers include people who are Blind & Visually Impaired, Health & Social Care Professionals, Voluntary Sector and Community Groups and Professional Networks and Consortia.

*"I look forward to receiving my copy of the In Vision Magazine".*

### **Client Satisfaction Survey Respondent**

*"I have just received my copy of In Vision magazine and I want you to know it's the best one ever – it's excellent. For me it hit the mark for all things I needed to know. Thank you"*

**Susan – Client from North Devon**

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**Circulation Figures per issue of In Vision Magazine:**

<b>990</b>	Large Print Subscribers
<b>431</b>	Digital Subscribers
<b>131</b>	Audio Subscribers
<b>1,552</b>	Total Reach Each Edition
<b>6,208</b>	Annual Reach (Four Editions)

**Accreditation**

We are working towards the internationally nationally recognised Department of Education **Matrix Standard Accreditation** for our Information, Advice and Guidance Service. Devon in Sight remains committed to raising standards across the low vision sector and achievement of this standard will show our commitment to quality and best practice for the benefit of our callers, funders, staff and everyone impacted by the services we provide.

**2. Independent Living Service**

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

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

- We encourage all clients to engage with High Street Optometry and Hospital Eye Clinics.
- We have strong links with the Eye Clinic Liaison Officers (ECLOs) based in the county's Hospitals.
- Clients are referred to Rehabilitation Officers Visual Impairment (ROVIs) in the Sensory Team for mobility training and registration where appropriate.

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- We work with NHS Low Vision Services to ensure that people's eye health is checked, and appropriate optical magnification is prescribed.
- We can recommend tried and tested Low Vision Aids and Daily Living Equipment to clients and distribute supplier catalogues to help inform client-purchasing decisions.
- We promote Guide Dogs 'My Sighted Guide Training' and Macular Society 'Eccentric Viewing' and 'Steady Eye Techniques to improve reading.
- Veterans are referred to Blind Veterans UK for Rehabilitation and Health & Wellbeing support.

**Our Assistive Technology Partnership**

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

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

<b>30</b>	Referrals were made to Sight and Sound Ltd.
<b>£26,393</b>	The value of equipment sold.
<b>£2,400</b>	Commissioned income was earned.

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**Our Equipment Bursary Fund**

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

*"Thank you for my USB Audio Player...it is wonderful! I didn't know these things existed."*

***Mrs Margaret Rourke – a Client from Mid Devon***

*"After losing my car last week I was feeling very low and called Devon in Sight to see what help was available. They understood the impact of no longer being able to drive and provided me with information and reassurance to travel by public transport. The Devon Access Wallet was a big help to give me the confidence to use public transport. After my first journey I contacted the charity as I didn't know that there was so much help out there."*

***Susan - a Client from East Devon***

<b>83</b>	Equipment Bursary Fund Beneficiaries
<b>287</b>	Items of Equipment were provided free of charge.
<b>£2,966</b>	The value of the equipment supplied.

**Impact:** Daily Living Equipment helps our clients maintain their independence.

**Living Well with Sight Loss Events**

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



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These community events took place in Exeter, Newton Abbot, Great Torrington, Honiton, Paignton and South Molton. Fellow exhibitors included Blind Veterans UK, RNIB Technology Support Volunteers, Talking Newspapers, Sensory Team Rehabilitation Officers, local Blind Clubs, Lions Clubs, the Devon and Somerset Fire and Rescue Service and Community Transport.

*"You don't know how much being able to see detail and colour means to me. That is going to make such a massive difference to my life!" [After receiving a demonstration of the Onyx Oxsight glasses at our Technology event in Torrington].*

***Alan - Client from North Devon***

*"Thank you for all the help that you have given me. We would be completely isolated if we didn't have Devon in Sight and their staff. Devon in Sight has opened up a whole new world for me."*

***June - Client from Chudleigh***

**6** Living Well with Sight Loss Events were held.  
**145** People attended.

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

### **3. Health & Wellbeing Service**

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

#### **Healthier Lifestyle Choices**

We can help people access support to make healthier lifestyle choices such as smoking cessation, managing alcohol, diet and supplements, sleep

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hygiene and exercise. Many of these choices been scientifically proven to slow down the progression of many sight loss conditions.

### **Emotional Wellbeing**

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

#### **Level 1 – Low Level Emotional Support**

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

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

**661** Clients received Low Level Emotional Support

#### **Telephone-based Peer Support Services**

We provide these free and accessible services through Togetherly (Formerly 'Meetupcall') a telehealth platform that helps organisations who support older or disabled people to facilitate social interaction, create communities and reduce loneliness.

#### **Telephone Chit-Chat Calls**

Anyone affected by sight loss, including family, friends and carers can join our weekly Telephone Chit-Chat Calls. They provide a welcoming and compassionate place where callers can support one another and build confidence. This service is facilitated by a member of Devon in Sight staff providing a safe

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space for callers to air thoughts, share experiences and ask questions.

*"I have been attending the Chit-Chat Calls since the very beginning. They are a great opportunity for callers to share their tips for living with sight loss. I particularly like the fact that the service is open to anyone and that they are warm and welcoming."*

**Mark Harper who is Severely Visually Impaired**

<b>50</b>	Chit-Chat Calls were facilitated.
<b>563</b>	Client contacts made.
<b>15</b>	Average clients participating each call.

**Impact:** Chit-Chat Calls break down feelings of isolation giving our clients the opportunity to meet others experiencing sight loss.

### **Telephone Sight Loss Seminars**

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

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

Subjects covered this year included The Impact of Nature on Sight Loss, Fire Service Home Safety Checks, Building Resilience, Energy Advice, Patient Transport, High Street Optometry, Glaucoma UK, Guide Dogs – My Sighted Guide Service, Supporting Independence through Technology, Gardening Touch, Sound, Smell and Taste, and Blue Peter - Behind the Badge.

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*"I find the information from the various speakers invaluable. All the talks are different and always interesting. It is also nice afterwards to hear the questions from those listening and their experience of sight loss problems. It has made me realise I am not alone with my problems. Thank you for this wonderful service".*

**Gillian Williams - Client East Devon**

An archive of previous seminars is accessible through the Devon in Sight Website. This archive is not only a useful resource for people affected with sight loss but also our partners in the sight loss sector.

- 12** Sight Loss Speaker Events hosted.
- 153** Client Contacts were made.
- 13** Average clients participating each call.

**Impact:** Callers receive in depth information from partner agencies and can share their lived experience of sight loss, increase understanding of service available and breaking down feelings of isolation.

**Social Clubs for the Visually Impaired**

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

- 17 (25)** Social Clubs were promoted by Devon in Sight.

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**Talking Books, Newspapers and Magazines**

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

**11 Local Talking Newspapers supported.**

*“For the Visual Impairment Sector to work, partnerships are essential. As a small charity, we provide a weekly news service for visually impaired adults across east Devon. Our essential service would be impossible without the support of Devon in Sight who not only make referrals to us, but also provide us with professional expertise, advice and guidance.”*

**Hayden Thomas, The Sid Vale and East Devon Talking  
Newspaper Association**

**Level 2 – Emotional Wellbeing Call**

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

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

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

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**Emotional Wellbeing Call is used to triage clients who may benefit from Formal Counselling.**

**80** Clients received Individual Support Calls.

**Level 3 – Formal Counselling**

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

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

*"I have been waiting two years for counselling with the RNIB, I cannot believe that you are able to make the referral so quickly".*

**A client from Torbay**

*"I am calling to let you know that I have been having Counselling with Jan Finn. She was very helpful, thank you."*

**A client from South Hams**

*"My counsellor was instrumental in getting me to go out more, she encouraged me to book days out in the community and to organise a meal out with my neighbours. I found the counsellor very friendly and easy to talk to, and she genuinely listens to everything you have to say. I found the counselling sessions very uplifting!"*

**Terry A, Client from East Devon**

<b>19</b>	People were referred to a Counsellor.
<b>114</b>	Closed counselling sessions were offered.
<b>37% (18%)</b>	Of beneficiaries were male.

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<b>63% (81%)</b>	Of beneficiaries were female.
<b>100%</b>	Of the people who completed the six closed sessions demonstrated a clinically significant change evidencing recovery or improvement.

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

We are delighted to notice an over **100% increase in the number of men accessing Counselling.**

### **Keeping People Safe in their own homes**

#### **Community Home Safety Partnership**

In 2014 we were the first organisation to formally partner with the Devon and Somerset Fire and Rescue Service helping to develop the Community Home Safety Partnership. The provision of Home Safety Visits to potentially vulnerable members of the community is integrated into our needs assessment.

**127** Home Safety Visits conducted since the project started.

**Impact:** Clients have working fire alarms and carbon monoxide detectors, understand risks and have planned escape routes. They feel safer in their homes.

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**4. Influencing Change (Making the world a better place for people with sight loss).**

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

**Voting Membership**

Devon in Sight is constituted as a Membership Charity. Voting Members can bring real benefits both to the work of the charity and for society more generally. Despite introducing Proxy Voting a few years ago our Voting Membership has steadily decreased from a high of 300 since the COVID-19 restrictions. It is hoped that our face-to-face Devon Sight Loss Conference incorporating our AGM will help us recruit new members.

**196**      Total Voting Membership

**Client Satisfaction Survey**

During July and August 2022, Devon in Sight conducted its biennial Customer Satisfaction Survey with 100 randomly selected service users. The survey is one of the tools that we use to inform Devon in Sight's Strategic Priorities and ensure that the services we provide remain relevant and of high quality. It also helped highlight the issues for people living with sight loss in Devon post COVID-19 pandemic.

Our survey showed that sight loss has a significant impact on daily life. The report showed a reduction in feeling isolated and lonely once clients engaged with us. We have provided clients with information and support that they had not previously received. They felt better informed about their sight loss condition and appreciated being signposted to other service providers such as the Sensory Team. Continuing to live life independently is vitally important for the health and wellbeing of our



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clients. Peer support makes also makes a significant difference to clients.

During COVID-19 we set up several new services including an Equipment Bursary, weekly telephone Chit-Chat Calls and monthly Sight Loss Speaker Seminars. All of these services were well received and continue post COVID-19.

Devon in Sight's In Vision Magazine is produced quarterly and distributed freely in a range of accessible formats. Clients appreciated the magazine with many eagerly anticipating each edition.

This survey has provided a valuable insight into the services Devon in Sight offers and provides evidence that our Services continue to be well received. The outcomes gathered reflect the sight loss journey our client's experience. We therefore have not been surprised at the level of clients continuing to re-engage with our services.

### **Client Satisfaction Survey Highlights**

**56%** of those who participated said we provided them with information that they had not received from anyone else.

**48%** of our clients engage with our services throughout their sight loss journey. (This may be 20 years plus).

**84%** of those surveyed said their sight loss has a significant impact on their daily life.

**72%** of those surveyed said our support had helped them understand their sight condition better.

**84%** of those surveyed said we had helped them feel more confident.

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**76%** of those surveyed said we helped them maintain greater independence in their lives.

**84%** of those surveyed said we had made a positive contribution to their lives going forward.

**60%** of those surveyed said that we had helped them feel less isolated.

**100%** of those surveyed (who attended) Chit-Chat Calls said these events were supportive.

**76%** of those surveyed (who subscribe) said the topics in the In Vision Magazine were relevant.

The key issues for our clients moving forward included getting good quality accessible information throughout their sight loss journey particularly at the point of diagnosis, Digital Exclusion, Assistive Technology and Accessible Transport.

A full copy of the survey can be found on the Devon in Sight website [www.devoninsight.org.uk](http://www.devoninsight.org.uk)

### **Devon Sight Loss Forum**

In January 2022 we set up a **Devon Sight Loss Forum**. This proved an invaluable opportunity for people affected by sight loss to influence change within Devon in Sight and sight loss services in Devon. It was examples of NHS appointment letters from Sight Loss Forum members that evidenced the need for change that gave us our first Devon Challenge.

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**Making Devon 'a Sight Loss Friendly County'**

Influencing change on a county level is difficult but it can be achieved if it is specifically targeted and well evidenced. I was pleased to have an opportunity to address the General Committee of the new Integrated Care System for Devon. As well as introducing our services I was able to raise long standing issues regarding the accessibility of NHS appointment letters using evidence obtained from Sight Loss Forum members.

Working with the NHS we have managed to get all NHS Eye Clinic appointment letters sent out in large print as standard. Furthermore, all NHS patient letters will now have an accessible information caption added in large print regarding accessibility.

We are now working with NHS England to produce a 'Devon Sight Loss Guide' ensuring patients get information about sight loss services as soon as possible after diagnosis.

**Connecting You: Driving Change for People with Sight Loss in Devon.**

In 2022 the Department of Transport reported that, "Millions of people across the nation are struggling with feelings of loneliness, which were exacerbated by the COVID-19 pandemic." They created a 'Tackling Loneliness through Transport Fund' to pilot some projects nationally.

With this funding Devon County Council commissioned several projects called 'Connecting You'. Devon in Sight took the lead in providing a program of Disability Awareness Training for Public and Community Bus Drivers across Devon. The training recognised how critical the role of the bus driver is to a passenger's journey experience. We wanted to help drivers to overcome their own concerns about offering help to passengers with protected characteristics such as disability.

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The course was very well received by Devon County Council and The Department of Transport. Consequently, we have created CPD Group Accredited Training which is being distributed to all Public and Community Transport Drivers in Devon in November 2023. This forms part of their hours of required Driver CPC provision.

This should have a huge impact on the behaviour of bus drivers in the county and following DoT evaluation may form part of Bus Driver CPC training nationally.

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

### **Community Champion Awards**

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

**11** People from **10** organisations were nominated for a Community Champion Award during the year.

**2** Organisations were also nominated for their consistent good service.

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

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### **Clinical Trials and Research**

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

### **Complaints and Compliments**

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

### **Client Demographics**

**Of the 1383 people we supported between 1 April 2022 and 31 March 2023:**

- **1% (0%)** were under 24, **18% (14%)** were 25 to 64, **81% (85%)** were over 65 years of age.
- **64% (69%)** were female and **36% (31%)** were male.
- **98% (98%)** of our client group identified themselves as being White British, **1% (1%)** White Irish and **1% (1%)** as Other White.
- None of our clients identified themselves as being from Black, Asian, and Minority Ethnic (BAME) Communities.
- Only one of our clients identified themselves as being gay, lesbian or bisexual.
- The main presenting sight conditions were Macular Disease **55% (65%)** Glaucoma **11% (11%)**, Diabetic Retinopathy **3% (3%)** Retinitis Pigmentosa **3% (3%)**, Cataract **3% (4%)** and **25% (14%)** Other.

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**Percentage of People Accessing the Service during the year by District:**

<b>29%</b>	East Devon	(397)	<b>12%</b>	Teignbridge	(165)
<b>17%</b>	Exeter	(235)	<b>13%</b>	Torbay	(183)
<b>11%</b>	Mid Devon	(155)	<b>1%</b>	Torrige	(15)
<b>3%</b>	North Devon	(38)	<b>7%</b>	West Devon	(94)
<b>1%</b>	Plymouth	(9)	<b>2%</b>	Out of Devon	(26)
<b>4%</b>	South Hams	(59)			

## **5. Charity Management Services**

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

### **Staff Training and Development**

During 2022 the charity invested in training through our membership of the Helplines Partnership to ensure that the staff have the tools needed to support callers in distress. The training included frequent callers, suicidal callers and managing difficult callers. All staff are also qualified in Workplace First Aid.

Our staff also have access to a 24/7 support service to ensure that they can receive independent, confidential support when required.

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## **Devon in Sight's Strategic Priorities 2022- 2025**

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

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

**Our Client Satisfaction Survey** confirmed that the key issues for our clients include getting good quality accessible information throughout their sight loss journey (particularly at the point of diagnosis), Digital Exclusion, Assistive Technology and Accessible Transport.

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

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

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**Priority 2: People in the Lead**

- We will continue to promote a culture of listening and participation at all levels of the charity by encouraging participation from our stakeholders. We will encourage people affected by sight loss to take a more active role in service development by encouraging them to become Voting Members, participate in our Devon Sight Loss Forum and Client Satisfaction Survey.
- We will actively take issues raised by people living with sight loss to decision makers to make services better.
- We will celebrate outstanding customer service given to people who are blind or partially sighted by encouraging our clients to nominate individuals and companies for our Community Champion Awards.

**Priority 3: We will consolidate our Sight Loss Service so that it has the most impact for people who are blind or partially sighted.**

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

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

- Our ability to sustain our services will depend largely on being able to secure significant multi-year funding in a highly competitive environment.



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- We will continue with our broad fundraising strategy developing Trusts and Grants, Business & Corporate fundraising, and Community Fundraising.
- We will ensure that our healthy reserves are used wisely to support the charity's operations and development.

**Priority 5: We will develop a Vision for Volunteering within the charity to help build capacity.**

- Volunteers support our organisation on many levels including Patronage, Trustees, Head Office functions, the Devon Sight Loss Forum, and Community Fundraising.
- We will review our Vision for Volunteering in light of the changes to our Service Delivery Model and update our Volunteering Strategy before embarking on a recruitment campaign to give more opportunities for volunteering.

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

- Although our priority is local service delivery, we can achieve wider impact by helping to shape policy and practice at a local, regional, and national level.
- We will continue to develop formal strategic partnerships with key Statutory and Voluntary Sector partners strengthening referral pathways and partnership working to achieve this.
- We will work closely with One Devon (the new Integrated Care System for Devon) working together to improve the health of all residents, better support people living with multiple and long-term

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conditions, prevent illness, tackle variation in care and deliver joined up services while getting maximum impact for every pound spent.

- We will lead on the development of a 'Sight Loss Guide for Devon' in partnership with our stakeholders.

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

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

**Key Achievements**

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

In 2015 I established the South West Associations Network (SWAN) for the senior managers of Sight Loss Organisations across the South West Region to share best practice.

In June 2023 SWAN transitioned into the South West Regional Group for Visionary. Visionary is the national membership organisation for local sight loss organisations. We are united in our common goal of improving the lives of people with sight loss. This gives Devon in Sight stronger and louder voice at a regional and national level.

I am delighted to announce that on Wednesday 23 August 2023 Devon in Sight was accredited to the **Department of Education Matrix Standard**, demonstrating the high quality of our Information, Advice and Guidance Service that we provide for people affected by sight loss in Devon. The Matrix Standard is the international quality standard for organisations that deliver information, advice and guidance (IAG), either as their sole purpose or as part of their service offering.

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*"This is a fantastic achievement for Devon in Sight, and I would like to congratulate the team on their success. We believe that at the heart of high-quality advice and support services are strong leadership, excellent service, and a focus on continuous improvement, all underpinned by effective use of the resources available. The Matrix Standard is designed to benchmark organisations against best practice in these areas. With their accreditation success, Devon in Sight is working to provide the best possible support to their clients."*

**Roger Chapman, Head of the Matrix Service**

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

**Grahame Flynn  
Chief Executive Officer  
October 2023**



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**Financial Review**  
**by Steve Muncer, Honorary Treasurer**

**Review of the Year**

(Note: prior year figures shown in parenthesis)

The financials for 2022/3 are skewed by a £350,000 legacy we received from the estate of Mrs Anita Fearnside in the last quarter of the year. With this very welcome legacy we can report a surplus for the year of £233,091 compared to last year's deficit of £45,129. Without this one-off receipt we would be reporting a deficit of £116,909, demonstrating how much of its reserves the charity is prepared to invest to fund its ongoing services and development.

Total income for the year was £435,298, up from £111,934 the previous year, although without the legacy there would have been a reduction to £85,298. The main reason for this fall is a reduction in Trust and Grant Income from last year's non lottery peak of £79,273 to £51,240 in 2022/23. With the notable exception of legacies all other income sources have remained broadly flat across the two years

Total expenditure for the year was £178,739, a 9.2% increase on the £163,718 spent the previous year but c.£80,000 less than the peak three years ago. The major driver to this year-on-year increase is staff and agency support costs as headcount returned towards the equivalent of 4 full time staff during the year.

The surplus in the year has been reduced by a £23,468 unrealised loss on investments, a disappointing performance compared to the £6,655 positive movement last year. With Brexit, the COVID-19 pandemic and the war in Ukraine investment performance has been very volatile over the last few years. However, over the past 5 years we have shown a positive return, excluding dividends and fees, of nearly £21,000 and over the long term we remain committed to keeping a significant element of our reserves in equities.

Total funds at the year-end stood at £640,997 (£407,906) and comprised furniture and equipment of just £1,974 (£2,873) and liquid reserves of £639,023 (£405,033). Total funds are split between restricted, £9,593

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(£14,064) and unrestricted, £631,404 (£393,842). With the boost of the £350,000 legacy our liquid reserves are currently healthy which is good news but will present challenges for future Trusts and Grants fundraising.

## **Funding**

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

- Postcode Lottery
- Devon CC Connecting You Programme
- Devon Community Foundation Feelgood Programme
- Mabs Mardulyn Charitable Foundation
- Frogmal Trust
- Misses Barrie Charitable Trust
- Majorie Geoffrey Jones Charitable Trust
- E Lawley Foundation
- 29<sup>th</sup> May 1961 Charitable Trust
- Woodroffe Benton Foundation
- Persimmon Community Champions
- Forest Hill Trust
- Leonard Laity Stoate Charity Trust
- Westfield Charitable Trust
- Heathcoat Trust
- South West Water Community Fund
- Healthwatch
- Heavitree Brewery Charitable Trust

We are also very grateful to those trusts that supported our work but who wish to remain anonymous.

We would also like to thank all our donors and fundraisers, notably Abigail Arnall who climbed Snowdon blindfolded, the Co-op for holding store collections and above all our regular donors who have signed up to be a Friend of Devon in Sight.

Lastly, we wish to pass on our sincere thanks to the family of Anita Fearnside for her most generous legacy and those families from whom we have received an 'In Memoriam' donation particularly the family of Mr Nicholas Flynn.

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## **Our Reserves Policy**

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

With the earlier proceeds from the sale of our office and our recent large legacy we are conscious that our liquid reserves are comparatively strong. However, we no longer have the security of owning our own building and have no statutory funding or guaranteed income streams. Based on the existing budget reserves are likely to fall by £125,000 in the current year and Trustees recognise that we will continue to run down reserves over the next few years to both subsidise existing services and also to provide match/seed funding to make us more attractive to potential future funders.

## **Our Designated Funds**

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

### **Building Fund**

During 2018/19 the Trustees disposed of our previously owned property in Topsham and moved into rented accommodation at Splatford Barton. We are very satisfied with the current arrangements, but the six-year lease ends in 2024 and we need to consider our options with regard to continuing to lease or purchase our own property. In the circumstances the Trustees believe it is sensible to keep the existing £250,000

### **Redundancy Fund**

Whilst not an immediate issue the Trustees believe that it is prudent to set aside monies within the general reserve for potential redundancy costs if the charity were ever to close. With the increase in headcount and salaries the value of the designated fund has been increased from £25,000 to £35,000.

### **Service Support Fund**

The COVID -19 pandemic exposed our vulnerability to external influences on the charity driving up demand at the same time as adversely affecting both income and costs. The particular risk of COVID-19 has faded but we are nevertheless cognisant that we may need additional capacity to react to potential future external events that have a major negative impact on

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the charity being able to maintain its core services. The Trustees believe that this designated fund should be maintained at £50,000.

**Match/Seed fund**

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

**Our Investment Policy**

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

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

Previous risk assessments have resulted in two portfolios, a Balanced low to medium risk portfolio which majors on income generation with some capital growth and a medium risk Ethical Fund primarily seeking capital growth. The risk assessment was last carried out in April 2023 and confirmed we should continue with the same two portfolios. With virtually all withdrawals being taken from the Balanced fund the split between Balanced and Ethical is now 42.5%:57.5% respectively.

The performance of the two funds is kept under continuous review. Whilst equity returns remain uncertain and interest rates have risen over the past 9 months much of the legacy income is currently being held in fixed term notice accounts.

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**Steve Muncer  
Honorary Treasurer**

Approved by the Board on Friday 13th October  
2023 and signed on its behalf by:



.....  
**Mr S Muncer  
Honorary Treasurer**





**Devon County Association for the Blind**

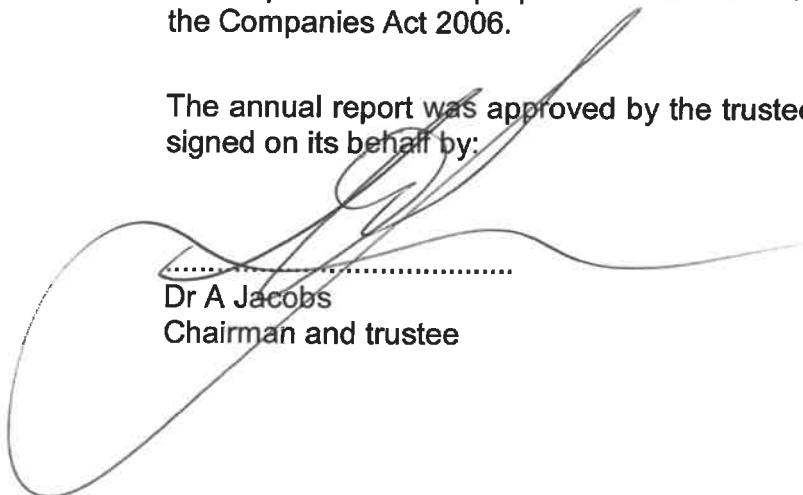
**known as Devon in Sight**

**Trustees' Report**

**Small companies provision statement**

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

The annual report was approved by the trustees of the charity on 20 October 2023 and signed on its behalf by:



.....  
Dr A Jacobs  
Chairman and trustee

## **Devon County Association for the Blind**

**known as Devon in Sight**

### **Statement of Trustees' Responsibilities**

The trustees (who are also the directors of Devon County Association for the Blind for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

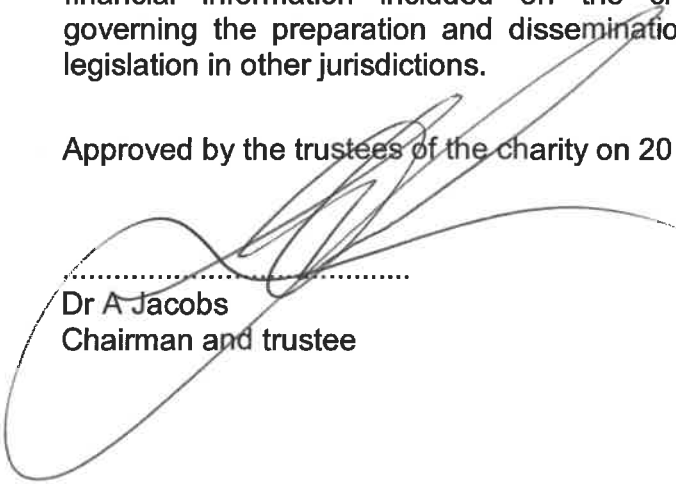
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

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

Approved by the trustees of the charity on 20 October 2023 and signed on its behalf by:



.....  
Dr A Jacobs  
Chairman and trustee

## **Devon County Association for the Blind**

**known as Devon in Sight**

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

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

#### **Responsibilities and basis of report**

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

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

#### **Independent examiner's statement**

Since the Company'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 matters have come to my attention in connection with the examination giving me cause to believe:

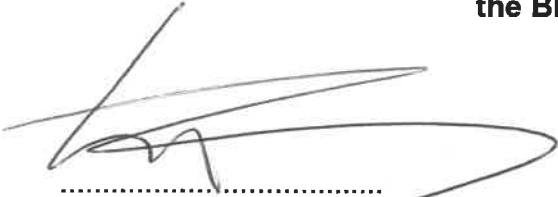
1. accounting records were not kept in respect of Devon County Association for the Blind as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement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

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

**Devon County Association for the Blind**

**known as Devon in Sight**

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



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

2 Clyst Works  
Clyst Road  
Topsham  
Exeter  
EX3 0DB

20 October 2023

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**Statement of Financial Activities for the Year Ended 31 March 2023  
(Including Income and Expenditure Account and Statement of Total Recognised  
Gains and Losses)**

<b>Current financial year</b>	<b>Note</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2023 £</b>
<b>Income and Endowments from:</b>				
Donations and legacies	3	410,190	1,807	411,997
Other trading activities	4	9,126	-	9,126
Investment income	5	9,175	-	9,175
Other income	6	5,000	-	5,000
Total income		<u>433,491</u>	<u>1,807</u>	<u>435,298</u>
<b>Expenditure on:</b>				
Raising funds	7	(54,757)	(254)	(55,011)
Charitable activities	8	(116,841)	(6,887)	(123,728)
Total expenditure		(171,598)	(7,141)	(178,739)
Gains/(losses) on investment assets		(23,468)	-	(23,468)
Net income/(expenditure)		238,425	(5,334)	233,091
Transfers between funds		(863)	863	-
Net movement in funds		237,562	(4,471)	233,091
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>393,842</u>	<u>14,064</u>	<u>407,906</u>
Total funds carried forward	22	<u>631,404</u>	<u>9,593</u>	<u>640,997</u>

The notes on pages 47 to 73 form an integral part of these financial statements.

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**Statement of Financial Activities for the Year Ended 31 March 2023  
(Including Income and Expenditure Account and Statement of Total Recognised  
Gains and Losses)**

<u>Prior financial year</u>	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	58,688	30,098	88,786
Other trading activities	4	8,632	691	9,323
Investment income	5	9,825	-	9,825
Other income	6	4,000	-	4,000
<b>Total income</b>		<u>81,145</u>	<u>30,789</u>	<u>111,934</u>
<b>Expenditure on:</b>				
Raising funds	7	(39,655)	(8,309)	(47,964)
Charitable activities	8	(94,743)	(21,011)	(115,754)
<b>Total expenditure</b>		<u>(134,398)</u>	<u>(29,320)</u>	<u>(163,718)</u>
Gains/(losses) on investment assets		<u>6,655</u>	<u>-</u>	<u>6,655</u>
<b>Net (expenditure)/income</b>		<u>(46,598)</u>	<u>1,469</u>	<u>(45,129)</u>
Transfers between funds		<u>(678)</u>	<u>678</u>	<u>-</u>
<b>Net movement in funds</b>		<u>(47,276)</u>	<u>2,147</u>	<u>(45,129)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>441,118</u>	<u>11,917</u>	<u>453,035</u>
Total funds carried forward	22	<u>393,842</u>	<u>14,064</u>	<u>407,906</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 22.

The notes on pages 47 to 73 form an integral part of these financial statements.

**Devon County Association for the Blind**

**known as Devon in Sight**

**(Registration number: 07371472)  
Balance Sheet as at 31 March 2023**

	<b>Note</b>	<b>2023 £</b>	<b>2022 £</b>
<b>Fixed assets</b>			
Tangible assets	16	1,974	2,873
Investments	17	<u>287,041</u>	<u>368,445</u>
		<u>289,015</u>	<u>371,318</u>
<b>Current assets</b>			
Debtors	18	5,772	10,759
Cash at bank and in hand	19	<u>362,726</u>	<u>34,184</u>
		368,498	44,943
<b>Creditors: Amounts falling due within one year</b>	20	<u>(16,516)</u>	<u>(8,355)</u>
<b>Net current assets</b>		<u>351,982</u>	<u>36,588</u>
<b>Net assets</b>		<u>640,997</u>	<u>407,906</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	22	9,593	14,064
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>631,404</u>	<u>393,842</u>
<b>Total funds</b>	22	<u>640,997</u>	<u>407,906</u>

The notes on pages 47 to 73 form an integral part of these financial statements.

**Devon County Association for the Blind**

**known as Devon in Sight**

**(Registration number: 07371472)  
Balance Sheet as at 31 March 2023**

For the financial year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

The financial statements on pages 43 to 73 were approved by the trustees, and authorised for issue on 20 October 2023 and signed on their behalf by:



.....  
Dr A Jacobs  
Chairman and trustee

The notes on pages 47 to 73 form an integral part of these financial statements.



# **Devon County Association for the Blind**

**known as Devon in Sight**

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

### **1 Charity status**

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

The address of its registered office is:

Unit 3 Splatford Barton

Splatford Land

Kennford

Exeter

Devon

EX6 7XY

These financial statements were authorised for issue by the trustees on 20 October 2023.

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

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

#### **Statement of compliance**

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

#### **Basis of preparation**

Devon County Association for the Blind meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The accounts are presented in £ Sterling and are rounded to the nearest £1.

## **Devon County Association for the Blind**

**known as Devon in Sight**

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

#### **Going concern**

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

#### **Exemption from preparing a cash flow statement**

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

#### **Income and endowments**

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

#### ***Donations and legacies***

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

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

#### ***Grants receivable***

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

## **Devon County Association for the Blind**

**known as Devon in Sight**

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

#### ***Deferred income***

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

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

#### ***Investment income***

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

#### **Expenditure**

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

#### ***Raising funds***

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

#### ***Charitable activities***

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

#### **Support costs**

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

## **Devon County Association for the Blind**

**known as Devon in Sight**

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

#### **Governance costs**

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

#### **Taxation**

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

#### **Tangible fixed assets**

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

#### **Depreciation and amortisation**

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

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

#### **Fixed asset investments**

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

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

## **Devon County Association for the Blind**

**known as Devon in Sight**

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

#### **Trade debtors**

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

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

#### **Cash and cash equivalents**

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

#### **Borrowings**

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

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

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

## **Devon County Association for the Blind**

**known as Devon in Sight**

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

#### **Foreign exchange**

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

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

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

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

#### **Fund structure**

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

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

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

## **Devon County Association for the Blind**

**known as Devon in Sight**

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

#### **Pensions and other post retirement obligations**

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

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

#### **Financial instruments**

##### ***Classification***

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

##### ***Recognition and measurement***

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

**Devon County Association for the Blind**

**known as Devon in Sight**

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

***Impairment***

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

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

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

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



## **Devon County Association for the Blind**

### **known as Devon in Sight**

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

##### ***Debt instruments***

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

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

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

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

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

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

##### ***Investments***

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

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

## Devon County Association for the Blind

known as Devon in Sight

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

#### ***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.

### **3 Income from donations and legacies**

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Donations and legacies;				
Donations from individuals	8,650	1,307	9,957	8,732
Legacies	350,800	-	350,800	781
Grants, including capital grants;				
Grants from other charities	<u>50,740</u>	<u>500</u>	<u>51,240</u>	<u>79,273</u>
	<u>410,190</u>	<u>1,807</u>	<u>411,997</u>	<u>88,786</u>

**Devon County Association for the Blind**

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

**4 Income from other trading activities**

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>	<b>Total 2022 £</b>
Local fundraising and street collection income	4,908	4,908	7,843
Advertising and commission income	4,218	4,218	-
Training services	-	-	1,480
	<u>9,126</u>	<u>9,126</u>	<u>9,323</u>

**5 Investment income**

	<b>Unrestricted funds General £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Interest receivable and similar income;			
Interest receivable on bank deposits	941	941	2
Other income from fixed asset investments	8,234	8,234	9,823
	<u>9,175</u>	<u>9,175</u>	<u>9,825</u>

**6 Other income**

	<b>Unrestricted funds General £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
UK Government grants - employment allowance	5,000	5,000	4,000

**Devon County Association for the Blind**

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

**7 Expenditure on raising funds**

	<b>Direct costs £</b>	<b>Allocated support costs £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Costs of generating donations and legacies	<u>42,053</u>	<u>12,958</u>	<u>55,011</u>	<u>47,964</u>

**8 Expenditure on charitable activities**

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

	<b>Activity undertaken directly £</b>	<b>Activity support costs £</b>	<b>2022 £</b>
Emotional wellbeing service	43,029	14,848	57,877
Early intervention and prevention	<u>43,029</u>	<u>14,848</u>	<u>57,877</u>
	<u>86,058</u>	<u>29,696</u>	<u>115,754</u>

In addition to the expenditure analysed above, there are also governance costs of £3,480 (2022 - £3,120) which relate directly to charitable activities. See note 9 for further details.

**Devon County Association for the Blind**

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

**9 Analysis of governance and support costs**

**Basis of allocation**

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

**Support costs allocated to raising funds**

	<b>Basis of allocation</b>	<b>Governance costs</b>	<b>Information technology</b>	<b>Staff costs</b>	<b>Administration costs</b>	<b>Premises costs including depreciation</b>	<b>Other support costs</b>	<b>Total funds</b>
	A	£	£	£	£	£	£	£
Fundraising		905	174	8,380	720	1,127	1,652	12,958
<b>Total for 2023</b>		<u>905</u>	<u>174</u>	<u>8,380</u>	<u>720</u>	<u>1,127</u>	<u>1,652</u>	<u>12,958</u>
<b>Total for 2022</b>		<u>749</u>	<u>154</u>	<u>4,960</u>	<u>605</u>	<u>996</u>	<u>1,914</u>	<u>9,378</u>

**Support costs allocated to charitable activities**

**Devon County Association for the Blind**

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

Basis of allocation	Governance costs £	Information technology £	Staff costs £	Administration costs £	Premises costs including depreciation £	Other support costs £	Total funds £
Early intervention and prevention B	1,288	248	11,925	1,024	1,604	2,350	18,439
Emotional support and wellbeing B	1,288	248	11,925	1,024	1,604	2,350	18,439
<b>Total for 2023</b>	<b>2,576</b>	<b>496</b>	<b>23,850</b>	<b>2,048</b>	<b>3,208</b>	<b>4,700</b>	<b>36,878</b>
<b>Total for 2022</b>	<b>2,371</b>	<b>490</b>	<b>15,706</b>	<b>1,916</b>	<b>3,154</b>	<b>6,059</b>	<b>29,696</b>

**Devon County Association for the Blind**

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

**Governance costs**

	<b>Unrestricted funds General £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Independent examiner fees			
Examination of the financial statements	<u>3,480</u>	<u>3,480</u>	<u>3,120</u>
	<u>3,480</u>	<u>3,480</u>	<u>3,120</u>

Devon County Association for the Blind

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

10 Total resources expended

	Direct charitable activity £	Direct fundraising £	Indirect charitable expenditure £	Governance £	Total 2023 £	Total 2022 £
Emotional support costs	1,666	-	-	-	1,666	1,976
Equipment donations	2,966	-	-	-	2,966	4,019
Wages, agency staff and training	54,442	31,444	31,484	-	117,370	102,682
Premises costs	8,267	4,133	4,134	-	16,534	15,542
Office and IT costs	9,278	566	2,261	-	12,105	10,180
Room hire	508	-	-	-	508	-
Volunteers travel	111	-	424	-	535	791
Transport and travel	256	341	335	-	932	1,282
Fundraising	-	5,315	-	-	5,315	7,551
Newsletter	6,675	-	-	-	6,675	5,991
Promotional and AGM	2,238	-	746	-	2,984	1,526
Independent examiners fees	-	-	-	3,480	3,480	3,120
Insurance	-	-	1,178	-	1,178	1,133
Legal and professional	-	-	5,592	-	5,592	6,903
Depreciation and loss on disposal	443	254	202	-	899	1,022
	<u>86,850</u>	<u>42,053</u>	<u>46,356</u>	<u>3,480</u>	<u>178,739</u>	<u>163,718</u>



**Devon County Association for the Blind**

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

**11 Net incoming/outgoing resources**

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Loss/(profit) on disposal of intangible fixed assets	2,327	(7,827)
Depreciation of fixed assets	899	1,022
	<u>899</u>	<u>1,022</u>

**12 Trustees remuneration and expenses**

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

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

**13 Staff costs**

The aggregate payroll costs were as follows:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Staff costs during the year were:</b>		
Wages and salaries	103,519	90,600
Social security costs	10,427	7,519
Pension costs	3,088	2,160
	<u>117,034</u>	<u>100,279</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:

	<b>2023</b>	<b>2022</b>
	<b>No</b>	<b>No</b>
Charitable activities	<u>4</u>	<u>4</u>

4 (2022 - 7) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £3,088 (2022 - £2,160).

**Devon County Association for the Blind**

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

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

**14 Independent examiner's remuneration**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Examination of the financial statements	<u>3,480</u>	<u>3,120</u>

**15 Taxation**

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

**16 Tangible fixed assets**

	<b>Furniture and equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 April 2022	<u>15,462</u>	<u>15,462</u>
At 31 March 2023	<u>15,462</u>	<u>15,462</u>
<b>Depreciation</b>		
At 1 April 2022	12,589	12,589
Charge for the year	<u>899</u>	<u>899</u>
At 31 March 2023	<u>13,488</u>	<u>13,488</u>
<b>Net book value</b>		
At 31 March 2023	<u>1,974</u>	<u>1,974</u>
At 31 March 2022	<u>2,873</u>	<u>2,873</u>

**Devon County Association for the Blind**

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

**17 Fixed asset investments**

**Other investments**

	<b>Listed investments £</b>	<b>Total £</b>
<b>Cost or Valuation</b>		
At 1 April 2022	368,444	368,444
Revaluation	(25,982)	(25,982)
Additions	102,931	102,931
Disposals	<u>(158,352)</u>	<u>(158,352)</u>
At 31 March 2023	<u>287,041</u>	<u>287,041</u>
<b>Net book value</b>		
At 31 March 2023	<u>287,041</u>	<u>287,041</u>
At 31 March 2022	<u>368,444</u>	<u>368,444</u>

The market value of the listed investments at 31 March 2023 was £287,041 (2022 - £368,445).

**18 Debtors**

	<b>2023 £</b>	<b>2022 £</b>
Accrued income	<u>5,772</u>	<u>10,759</u>

**19 Cash and cash equivalents**

	<b>2023 £</b>	<b>2022 £</b>
Cash on hand	199	130
Cash at bank	<u>362,527</u>	<u>34,054</u>
	<u>362,726</u>	<u>34,184</u>

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

**20 Creditors: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	2,354	2,028
Other creditors	862	3,207
Accruals	3,300	3,120
Deferred income	10,000	-
	<u>16,516</u>	<u>8,355</u>

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Deferred income at 1 April 2022	-	12,400
Resources deferred in the period	10,000	-
Amounts released from previous periods	-	(12,400)
Deferred income at year end	<u>10,000</u>	<u>-</u>

**21 Obligations under leases and hire purchase contracts**

**Operating lease commitments**

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Land and buildings</b>		
Within one year	10,740	10,740
Between one and five years	2,685	13,425
	<u>13,425</u>	<u>24,165</u>

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

22Funds	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>						
<i>General</i>						
Unrestricted Income Fund	(24,656)	433,678	(171,597)	1,464	-	238,889
Revaluation reserve	43,498	-	-	(2,327)	(23,656)	17,515
	<u>18,842</u>	<u>433,678</u>	<u>(171,597)</u>	<u>(863)</u>	<u>(23,656)</u>	<u>256,404</u>
<i>Designated</i>						
Redundancy Fund	25,000	-	-	-	-	25,000
Building Fund	250,000	-	-	-	-	250,000
Service Support Fund	50,000	-	-	-	-	50,000
Match/Seed Fund	50,000	-	-	-	-	50,000
	<u>375,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>375,000</u>
<b>Total unrestricted funds</b>	<u>393,842</u>	<u>433,678</u>	<u>(171,597)</u>	<u>(863)</u>	<u>(23,656)</u>	<u>631,404</u>

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

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

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

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>						
<i>General</i>						
Unrestricted Income Fund	111,448	81,145	(134,398)	(82,851)	-	(24,656)
Revaluation reserve	44,670	-	-	(7,827)	6,655	43,498
	<u>156,118</u>	<u>81,145</u>	<u>(134,398)</u>	<u>(90,678)</u>	<u>6,655</u>	<u>18,842</u>
<i>Designated</i>						
Redundancy Fund	35,000	-	-	(10,000)	-	25,000
Building Fund	200,000	-	-	50,000	-	250,000
Covid-19 Fund	50,000	-	-	(50,000)	-	-
Service Support Fund	-	-	-	50,000	-	50,000
Match/Seed Fund	-	-	-	50,000	-	50,000
	<u>285,000</u>	<u>-</u>	<u>-</u>	<u>90,000</u>	<u>-</u>	<u>375,000</u>
<b>Total unrestricted funds</b>	<u>441,118</u>	<u>81,145</u>	<u>(134,398)</u>	<u>(678)</u>	<u>6,655</u>	<u>393,842</u>
<b>Restricted</b>						
Big Lottery Fund grant - Resource Centre	141	-	(141)	-	-	-
Tech Hub	3,030	-	(448)	-	-	2,582
Talking Computers						

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

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 March 2022 £
For Clubs	299	-	-	-	-	299
EPOS and Sage	2,808	-	-	(2,808)	-	-
Equipment Bursary	39	4,276	(4,019)	-	-	296
Emotional support/counselling	5,600	12,400	(7,113)	-	-	10,887
MOT Training and Development	-	8,053	(8,053)	-	-	-
Covid Self Isolation	-	6,060	(9,546)	3,486	-	-
<b>Total restricted funds</b>	<b>11,917</b>	<b>30,789</b>	<b>(29,320)</b>	<b>678</b>	<b>-</b>	<b>14,064</b>
<b>Total funds</b>	<b>453,035</b>	<b>111,934</b>	<b>(163,718)</b>	<b>-</b>	<b>6,655</b>	<b>407,906</b>



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

**DESIGNATED FUNDS**

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

**RESTRICTED FUNDS**

Talking Computers Equipment Fund – These funds arose following the receipt of specific bequests for the purpose of purchasing talking computers. These bequests were received many years ago, and whilst not specifically being used for talking computers, will now be used to fund new PC's to enhance the in-house publishing of our newsletter and distribution in spoken format, and also towards other assistive technology equipment. £655 has been expended during the year via depreciation charge.

VIP Clubs – Funds brought forward of £299 were originally received from a specific donation for the purpose of assisting the local VIP clubs. There has been no expenditure in the year.

Emotional Support/Counselling - Funds brought forward of £10,887 were originally received for the purpose of providing emotional support and counselling. After expenditure of £3,519 during the year there are remaining funds carried forward of £7,368.

Equipment Bursary – Funds brought forward of £296 originally arose for the purpose of purchasing equipment to be donated for the benefit of blind or partially sighted people. Additional donations of £1,807 for the same purpose were received during the year, and £863 has been transferred from general reserves to cover the deficit at the year end.

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

**23 Analysis of net assets between funds**

	Unrestricted funds		Restricted funds	Total funds
	General	Designated		at 31 March 2023
	£	£	£	£
Tangible fixed assets	64	-	1,910	1,974
Fixed asset investments	-	287,041	-	287,041
Current assets	272,856	87,959	7,683	368,498
Current liabilities	(16,516)	-	-	(16,516)
<b>Total net assets</b>	<b>256,404</b>	<b>375,000</b>	<b>9,593</b>	<b>640,997</b>

	Unrestricted funds		Restricted funds	Total funds
	General	Designated		at 31 March 2022
	£	£	£	£
Tangible fixed assets	1,486	-	1,387	2,873
Fixed asset investments	-	368,445	-	368,445
Current assets	25,711	6,555	12,677	44,943
Current liabilities	(8,355)	-	-	(8,355)
<b>Total net assets</b>	<b>18,842</b>	<b>375,000</b>	<b>14,064</b>	<b>407,906</b>

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

**24 Analysis of net funds**

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

	<b>At 1 April 2021 £</b>	<b>Financing cash flows £</b>	<b>Other non cash changes £</b>	<b>At 31 March 2022 £</b>
Cash at bank and in hand	53,218	(18,944)	-	34,274
Debt due within one year	(19,070)	10,715	-	(8,355)
Current asset investments	418,887	(43,555)	6,655	381,987
Net debt	<u>453,035</u>	<u>(51,784)</u>	<u>6,655</u>	<u>407,906</u>

