THE LIVING PAINTINGS TRUST

England & Wales · Charity number 1049103

Details

Other names	FEEL HAPPY, LIVING PAINTINGS, LPT
Status	Registered
Legal form	Charitable company
Company number	03095963
Registered	1995-09-11
Register	View on the Charity Commission register

Contact

Address	Queen Isabelle House Unit 8 Kingsclere Park Kingsclere Newbury Berks RG20 4SW
Phone	01635299771
Email	lpt@livingpaintings.org
Website	www.livingpaintings.org

Activities

Objects: TO RELIEVE AND EDUCATE VISUALLY HANDICAPPED PEOPLE

Activities: We publish unique Touch to See books which enable blind and partially sighted people, young and old, to explore and enjoy the world of pictures. Our purpose is to relieve the social and educational isolation that they suffer throughout their lives. These unique books are available throughout Britain and Ireland to all visually impaired people completely free from our postal library service.

Classification

- **How:** Provides Services
- **What:** Education/training, Disability, Arts/culture/heritage/science, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Downloaded from opencharities.uk/ew/1049103

Geography

- Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£685,064	£603,169	£944,460	13
2024-05-31	£475,715	£522,319	-	-
2023-05-31	£664,131	£548,560	£769,169	12
2022-05-31	£491,104	£441,170	-	-
2021-05-31	£514,885	£396,263	£603,664	10

Trustees

Name	Role	Appointed
Catherine Bailey	Chair	2016-11-01
Claire Short Mrs		2020-01-17
David Robert Hall		2018-11-01
Ellie Natasha Radburn		2025-01-24
Jane Elizabeth Burgess		2022-03-18
LOUIS MOORHOUSE		2024-01-26
Paramjit Kaur Jetha		2022-11-11
Shalin Malde		2022-01-21

Downloaded from opencharities.uk/ew/1049103

THE LIVING PAINTINGS TRUST

England & Wales - Charity number 1049103

Accounts

The Living Paintings Trust
Trustees' Report & Financial Statements 2024-25



Living Paintings

Company registered number: 03095963
Charity registered number: 1049103

Contents

Report of the Trustees for the year 1st June 2024 to 31st May 2025

Welcome from our Chair 3
Our work 4
The difference we make 5
Our Year 6
Our impact 7
Martha's story – case study 8
Highlights 10
Jenni and Bella story – case study 12
Focus on publishing. 14
Amelia's story – case study 18
The financial picture 20
The future 21
Conclusion from the CEO 22
Objectives and Activities 23
What we do and why we do it. 23
Living with sight loss 24
Vision, purpose and values 25
Our work plan 26
Structure, governance and management 28
Financial review 31
Reserves policy, risk management, sustainability 31
Administrative and professional information . . . 35
Statement of Trustees' responsibilities 37
Report of Independent Auditors 38
Statement of Financial Activities 42
Balance Sheet at 31st May 2025 43
Cash flow statement 44
Notes to the Financial Statements 45

Welcome from our Chair, Cat Bailey

This year, Living Paintings has continued to build on our 10x10x10 mission – with increased visibility, more diverse content and wider collaborations to ensure we stay highly relevant to our beneficiaries.



Our role transcends far beyond being 'just a library'. We are a force for inclusion, representation, and for delivering a sensory childhood and education to young people who are blind or visually impaired. Our team continues making great strides in raising our profile and reaching new audiences across social, digital and traditional channels. Scarlett, one of our young beneficiaries, appeared on CBBC's Newsround to champion accessible literature and advocate for the life-changing service our charity offers to children across the United Kingdom.

Strong relationships have been a constant focus this year, enabling us to deliver on our strategy. As we create more books, we carefully manage expectations of publishers, authors, illustrators and donors to continue delivering exceptional quality to our beneficiaries. I am always proud of the beautiful, impactful and accessible picture books and box sets we create. It is testament to our team that we are trusted by so many established and emerging authors – and famous names who lend their voices to our audio narrations.

We had the incredible opportunity to partner with Google, with our unique Touch-to-See version of The Gruffalo, now permanently installed at Google's Accessibility Discovery Centre in London. Relationships such as these raise awareness of our work's importance and demonstrate the institutional recognition we receive.

We are delighted to report Royal recognition for our Chief Executive, Camilla Oldland. Camilla joined the charity at its founding in 1989, becoming Chief Executive the following year. Under her leadership, Living Paintings has become a progressive publisher and leader within accessibility. Camilla was awarded an Officer of the Order of the British Empire in the King's Birthday Honours, June 2024. Congratulations and very well deserved!

We hope you enjoy reading about our year and how we remain determined to transform the lives of more children and families navigating today's complex world with severe sight loss.



Cat Bailey
Chair of the Board of Trustees

Our work

Bringing the visual world of pictures, books and learning to life for children and young people who are blind and visually impaired.

Every day, four families in the UK are told that their child is losing their sight. It can be a devastating diagnosis, shattering their perception of parenthood and creating uncertainty over their child's future. How will they be able to enjoy a bedtime story together? How will they keep up their learning at school? How will they make friends if they can't join in with the simple things that sighted people take for granted? These are just some of the questions we hear from families faced with such a diagnosis.

With 80% of the information our brain receives reaching us through our eyes, blindness can have a detrimental impact on social and educational development at every stage of their lives. More than anything, parents want their children to feel included in the visual world – and to have access to the same opportunities as every other child.

Living Paintings exist so that no blind child has to miss out on the images that colour and inform all our lives. For 36 years we have been creating unique 'Touch to See' experiences for blind and visually impaired children and young people that bring the visual world of pictures, books and learning to life through touch and sound.

The service we provide is simple yet innovative and impactful. From adapting the world's best-loved picture books into accessible formats to creating tactile-audio experiences linked to the National Curriculum and a range of interests all youngsters share, everything we create is hand-crafted with love from our Kingsclere production studios. Each of our tactile images comes with an audio description that guides little fingers over the raised images, helping youngsters build up a picture in their minds eye and 'see' through touch.

Everything in our growing collection of Touch to See books and box sets is available to borrow for free from our postal library for blind children, so – no matter their financial situation or location – we can be there for every child, family or school that needs us.

> **As a parent being able to read a bedtime story with your child is something that you would normally take for granted and something that we didn't think would be possible when our son was first diagnosed but now thanks to you, it's something that we can enjoy as a family.**
>
> **Parent**

Our accessible library





6,000+

blind and visually impaired people of all ages benefit from our free accessible library.

7,800+

accessible Touch to See books and resources in our collection.

The difference we make



Daniel, aged five and Peter, aged three were both diagnosed with a condition that causes severe sight loss that their father, Andy, also grew up with. Books from Living Paintings have been invaluable for the boys, and it's something that Andy is amazed about.

"I'm so used to being able to see what little I can see and so I don't know what I've missed out on. But Daniel and Peter get so much out of the Living Paintings books, and I realise that I missed out on that experience as a child."

Having had concerns about her sons' development, the boys' mum Laura, was excited to see the impact that Touch to See picture books have had.

"The Living Paintings books have given us the confidence to know that the boys will be able to develop and have the same opportunities as their sighted peers."



Becoming a parent is full of firsts – first steps, first giggles, first smiles. But Alice never saw her daughter Mia light up at the sight of her face – because Mia is blind.

Diagnosed with Optic Nerve Hypoplasia and Nystagmus both of which cause vision impairment, Mia, now three, has only light perception. Alice explains that Mia's world changed when the family discovered the Living Paintings books.

"Mia loved listening to stories, and these Touch to See books transformed everything." Her first Living Paintings book adaptation, 'Fun with Spot', had her giggling as she traced the pictures. 'Superworm' became an instant favourite. "Before the book, she couldn't imagine what a worm looked like. Touching it helped her understand, and the story came alive."

Living Paintings books have become Mia's world. She eagerly awaits each delivery, feeling for the familiar box. "She may not see pictures, but she sees with fingers," says Alice. "Thanks to you, her imagination has no limits."



"I feel massively honoured and excited that the team at Living Paintings are adapting Grandad's Camper for blind and visually impaired children. Every child deserves access to books and an environment which encourages and enables reading.

Harry Woodgate, author of Grandad's Camper

Our year's headlines

It's been a busy and exciting year as we've faced the challenge of rapidly growing our library of accessible books and box sets to meet an unprecedented growth in beneficiaries and demand.

20% growth in child beneficiaries over the last year

We are delighted to report continued growth in the number of blind and visually impaired children that our free library service is reaching. In the last 12 months we have experienced 20% growth in their number. We are now bringing the visual world to life for 5,300 children and young people living with little or no sight, an increase of 120% over the last two years.

730 new accessible books and box-sets on our shelves

To meet growing demand, we produced and added yet more books onto our shelves. They included multiple copies of nine new picture book adaptations and three new, non-fiction box sets, as well as extra copies of old favourites.



'Len's Repair Shop' has worked harder than ever

Our Touch to See books are being borrowed more and more as demand increases and, in order to maintain quality, we repaired 900 copies (6% of all returned loans) in the last year. This year we lost our much loved volunteer, Len. He had been with us for more than 25 years contributing to all things production and we felt it appropriate to name this now significant area of work in his memory.

30,000 library transactions completed in the last 12 months

Our library has been incredibly busy this year sending our special books to children across the UK who are blind. Loans have increased by 61% over the last two years and delivered this major milestone in the number of transactions our volunteer-led library completed.

15,000 volunteer hours given

We couldn't do what we do without the kind support of our volunteers in the production room, library and in the community. It is thanks to them that we have been able to achieve all that we have in the past year.

17,500 lives touched by our service

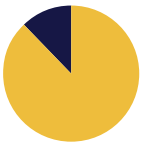
Our books are designed to be shared with friends, family and in the classroom. Therefore our work also positively impacts the lives of the sighted family members, friends or peers of each of our beneficiaries.

> **I just wanted to thank you for the books; they've really opened up the dialogue between my son and his preschool friends. They have learnt so much about the little adjustments my son needs to be able to access the same things as them.**
>
> **Parent**

Our impact

We exist to improve the life chances of children who are blind or visually impaired by making the visual world of pictures, books and learning accessible to them.

Every year we conduct a survey with the families, schools and professionals we work with to gain an understanding of how our work benefits the children in their lives. The results speak for themselves; our 'Touch to See' books have a far-reaching impact that helps blind children fully take their place in our visual world.



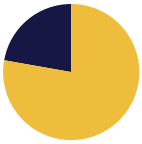
Building confidence

88% say our Touch to See books and box sets have **improved confidence their overall confidence.**



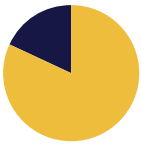
Supporting young learners

90% say Living Paintings has **increased their engagement and interest in learning and school work**.



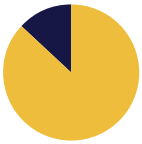
Promoting positive wellbeing

78% have **improved social skills** and find it easier to **make new friends**.



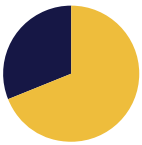
Raising young readers

82% of our beneficiaries have **increased confidence and interest in reading**.



Shared experiences

87% benefited from an **increase in shared experiences with sighted family, friends and peers**.



Trying new things

69% say our service **empowers their children to try new physical and social activities**.



Routine reading

75% of children and young people use our books **daily or weekly**.



> **I love using Living Paintings. As the only QTVI in the authority, and with no technician or support, your service is essential.**
>
> **Qualified Teacher of the Vision Impaired (QTVI)**



Martha's story

When one child is blind and doesn't enjoy new experiences it's a huge challenge to enjoy the big moments in life as a family.

Martha was born with a genetic condition that has resulted in holes in her heart and has left her non-verbal and partially sighted. She's known as a SWAN child which means her syndrome hasn't been identified and doesn't have a name. Martha also has strong food aversions and sensory issues.

Mum Verity, found out about Martha's sight problems when she was around 4 months old at an appointment for her older son, Ted. "Ted is blind in one eye and so we had a consultation for him when Martha was just a baby," she said. "The consultant noticed that Martha's eyes were shaking and got us referred to check it out as health visitors and midwives hadn't noticed."

"Even though Ted is blind in one eye, he isn't considered partially sighted so it was only when Martha got diagnosed that we learned about Living Paintings. We weren't sure how much Martha could see as a baby, but we loved reading to her, and it was nice to have an activity suited to her and that was great for Ted too. She couldn't grab onto anything but we encouraged her to touch the raised pictures from a young age. It was a lovely routine to get into before bed – the Peppa Pig books were always her favourite."

Martha's sensory issues mean that she has an extreme aversion to touch but through her love of the Living Paintings books, Verity has been able to encourage this more and more. "The books have really opened her world, not just to enjoy the stories but to slowly introduce her to touch and to build her up to bigger sensory experiences."

"Martha really doesn't like to touch things and hates anything on her fingers but because she loves Living Paintings books so much, I've been able to encourage her to feel the raised pictures over time and this has led to her touching other things with her whole hand. It's because the books are so colourful and relaxing for her that she's been open to it. If we hadn't used these books and created such a lovely environment with them, I don't think she would have tried."

For children with sensory issues, Christmas can be tricky with so many new sights, smells and sounds to contend with but Verity is confident that Martha will not only cope with the atmosphere but will really enjoy it thanks to the work they've put in with Living Paintings books.

"Reading and experiencing these books together has allowed us to prepare Martha for the upcoming season. We talk about emotions and explain to her what's going to happen."

"Last year, we read the Living Paintings book, Is that you Father Christmas? by Siobhan Dodds. In the book, Martha could feel a picture of Father Christmas which really helped her when we took her to Santa's Grotto."

"When she met Father Christmas, she wasn't fearful and was happy to touch his cloak and beard because she knew what to expect because of the book. It made the experience so magical for us all."

As well as being a lovely activity for Martha and preparing her for life experiences, the books are also important to Ted. "Teddy is obsessed with his little sister so likes to jump in when we're reading the books. The books helped his language development when he was younger and sometimes, he likes to read to his sister."

"Although she's a lot better in new environments, it's still important for her to be able to learn about Christmas through the books to fully prepare her so she enjoys every moment. Living Paintings books always help her to do this. Reading these books together as a family has become a special Christmas tradition for us. I can't wait to cuddle up together with one of the books on Christmas Eve."





Highlights

Giants in children's publishing

We were delighted to add The Smartest Giant in Town to our library of accessible books for blind and visually impaired children. It's the fourteenth adaptation by family-favourites Julia Donaldson and Axel Scheffler to join the Living Paintings catalogue.

The characters, stories and settings created by Julia Donaldson hold a special place in the hearts of so many families and children. Her rhyming tales bring joy and laughter to many. The Gruffalo is always at the top of our loans table!

The illustrations by superstar Axel Scheffler have been lovingly handcrafted into tactile versions by an army of volunteers in our Newbury production studio.

The audio description is read by our longstanding supporter and friend Jim Carter who starred in Downton Abbey.

It was a wonderful testament to our work when Axel Scheffler gave it the seal of approval.

I am a big supporter of Living Paintings and seeing my work adapted so blind and visually impaired children can experience it through touch and sound is very special indeed. In the visual world of children's books, it really is the combination of words and pictures that gives the full experience, so I'm always thrilled when Living Paintings bring my illustrations to life for blind children. When I illustrate, I do so for all children. Working with Living Paintings makes that truly possible.

Axel Scheffler



Making noise!

There is a vital need for Living Paintings to continuously make noise and raise its profile. There are approximately 26,000 blind and visually impaired children in the UK. Currently we work with around 19% of these children which is certainly to be celebrated. As Living Paintings is the only charity doing what we do, we desperately need to reach many more children to unlock the magic of reading and storytelling and increase their life chances through raising their confidence and access to books.

This year we appeared on national and even international television. In February 2025 we appeared on the Kelly Clarkson Show in the USA which was a great opportunity to spread our message a little further afield. In April 2025, Scarlett, another young Living Paintings beneficiary, brilliantly presented our story on CBBC's Newsround. This was a lovely piece about how our books are made with Scarlett visiting our office in Newbury to hear all about the production process.

This has been such a great service for us. Our student has loved using the books over a number of years.

Teacher



A special donation in memory of an extraordinary child

Five year-old Jude loved books, and his favourite was 'Under the Love Umbrella', a lovely celebration of the joy and comfort of unconditional love that is always with us, wherever we roam. The colourful illustrations and sweet message brought him lots of happiness. Tragically Jude succumbed to the cancer he so bravely fought. In loving memory, his parents raised the money for Living Paintings to create an accessible adaptation, enabling blind and visually impaired children to share in the book that had brought so much joy to their son.





Funtastic fundraising

We are excited to report that despite a very challenging year for fundraising as the cost of living crisis and economic uncertainty persisted and the environment became more competitive; Living Paintings saw a 12% increase in income. This is very much thanks to our loyal trust and foundation grantmakers and also thanks to many wonderful people who had fun with fundraising for us. They played golf, climbed mountains and ran marathons.

Royal recognition for Living Paintings CEO

Camilla Oldland joined the charity when it was founded in 1989 and became its Chief Executive the following year. Under her leadership, the charity has become a trusted name within the accessibility field. In June 2024 Camilla was honoured with an Officer of the Order of the British Empire (OBE) in the King's Birthday Honours list, in recognition of her decades of work supporting blind and visually impaired communities in the UK. It is a much-deserved recognition for Camilla's ongoing dedication to the cause.

Jenni and Bella's story

Hearing a little girl read aloud to her class for the first time must be a very special experience for any teaching assistant. But when that girl is blind, it can be magical.



Jenni Coles, a primary school teaching assistant, never thought that **Bella** would be able to read by herself – let alone to her whole class – but it's now a regular occurrence and is all thanks to Living Paintings.

"In a year, she's gone from sitting, listening to the stories with me, to reading herself, to now reading in front of her whole class. Once she gets it, she gets it." says Jenni.

"We do star time in class every day at 3pm where someone will read aloud, and Bella loves it when it's her turn. She sits on the reading chair and says, "are you ready?" and reads her favourite story. She could never have done that without Living Paintings books."

Jenni has worked as a teaching assistant for 10 years now in her local school, retraining from her bank job after becoming a mother. "I trained as a class TA in order to work around my kids and have worked with many children with SEN and special needs," says Jenni.

"Bella was the first child I've worked with who is blind, so that was daunting at first."

Bella, who was born with no lenses and is classed as completely blind, had hoped to start her schooling journey in a setting designed for children who are visually impaired. Unfortunately, this facility closed before Bella started school. Many mainstream settings were consulted but felt unable to meet Bella's needs until eventually one local mainstream school worked with the local authority to support Bella with the move to school.

The success of which still continues to be an area of pride for the school and those working closely with Bella. "When I found out that I would be working with Bella in year one, I was concerned. I was sad that the appropriate setting for her had closed, and worried that I wouldn't be able to work with her as much as she needed. I didn't want to let her down" says Jenni.

"However, my colleague and I went on a braille course, and we started working with the Living Paintings books immediately. We set up a good routine of reading and discovering the stories through the raised pictures as well as teaching Bella braille. Everyone is amazed at how far she's come."

Bella is now aged seven and in year two. She is a very popular girl with many friends and one of her favourite things to do is to read.

"The Living Paintings books are so inclusive for her so she doesn't feel different from the other children. We even keep them in the reading corner with all the other books and Bella knows how to get there on her own by mapping the classroom. She knows exactly where to find her special books," says Jenni.

"The books are also hugely beneficial for her learning as I can order specific books to support a class project such as her last project on great women – Living Paintings sent us some books including one on Florence Nightingale, so she was learning along with the class and keeping up with the curriculum."



"She writes lovely stories about her family and they are so heart-warming to hear. We really owe so much of her learning and her imagination to the service.

Jenni

"Bella has some favourite books and is especially fascinated with anything to do with animals. Her favourites now are Peppa Pig books, but she loves anything animal related. It's lovely to see her recognise a dog or cat from the raised pictures as she's never seen one before. Her only understanding of some of these animals is from the Living Paintings books and I'm still amazed when she feels a tail or ear on a picture and immediately says 'oh, that's a dog'."

"She gets so excited when new books arrive, it's like a present. Bella's friends love to explore and read them with her too."

As well as being hugely instrumental in helping Bella to read, the Living Paintings books have also opened new worlds for her and sparked Bella's imagination. "Bella is so creative and loves writing her own stories – I believe this is mainly down to her being able to read and enjoy so many stories thanks to the Living Paintings service."

Focus on publishing

730 new Touch to See books and box sets produced, bringing the world of literacy and learning to life for children who are blind and visually impaired.

Nine new accessible picture book titles

Picture books are so much more than stories, they are vital tools to help children understand the world around them. The pictures and words work together to create magical worlds, inspire confidence, share values and help children make sense of their emotions. With the support of the children's publishing industry, we exist so that children who are blind or visually impaired are included in this joy and learning. We're delighted to share some of the new books and themes we introduced this year.

Fairy tale classics

We're helping blind and visually impaired children enjoy the vibrant stories and colourful characters from traditional tales, starting with these fabulous new accessible adaptations.

The Three Little Pigs by Mara Alperin and Ag Jatkowska read by CBBEBIES favourite Jennie Dale. **Parent said: "Scarlett really liked the descriptions (in The Three Little Pigs) and she also laughed quite a lot. The book made her feel really happy."**

Jack and the Beanstalk by Mara Alperin and Mark Chambers read by storyteller Mama G.

Helpful heroes

We're helping blind and visually impaired children learn about friendships and showing how sharing, and helping people (and animals), brings joy and happiness with these fun-filled accessible adaptations.

ABC with Percy the Park Keeper by Nick Butterworth read by actor Toby Jones.

The Smartest Giant in Town by Julia Donaldson and Axel Scheffler and read by actor Jim Carter.

Supertato by Paul Linnet and Sue Hendra and read by children's author, BBC broadcaster, Greg James.



"There's a history of visual impairments in my family, so I know how vital and life enhancing projects like Living Paintings can be. Everyone should be able to enjoy stories and it was a pleasure to be involved and learn all about this brilliant charity and the joy they bring to people."

Greg James, radio presenter and author

Our non-fiction catalogue has again grown

Our non-fiction books and box sets, featuring tactile images accompanied by engaging audio guides, help children who are blind or visually impaired explore interests, try new activities and feel fully included in learning at school.

Having fun with STEM

Our science, technology and engineering books and box sets are helping children experience new subjects and inspiring our future STEM professionals.

Oscar and the Bird by Geoff Waring, a book about electricity and how circuits work, with the help of CBEEBIES science presenter Ayo Sokale.

Magnificent Machines Go Green featuring exciting and extraordinary sustainable forms of transport, presented by Grace Webb from CBEEBIES 'Amazing Machines'.

Josie, Tobias' mum, said **"Tobias felt that he learned a lot from the commentary. He said that the tracks (and tactile pictures) explained everything about sustainable transport in good detail, and that he loved learning about Volocopters, as he had never heard of them before. He said it feels like the future!"**

Our science, technology and engineering books and box sets are helping children experience new subjects and inspiring our future STEM professionals.



Festive treasury

We're helping blind and visually impaired children experience the wonder of Christmas with these festive favourites, packed with fun storytelling and evocative feely pictures from the North Pole to the top of the Christmas tree!

The Night Before Christmas by Kes Gray and Claire Powell and read by comedy actor Ardal O'Hanlon

Mog's Christmas by Judith Kerr and read by her daughter, Tacy Kneale

The Polar Express by Chris Van Allsburg and read by American actress, Aria Mia Loberti who is blind.

What you do is incredible! Everyone should be able to experience adventures on pages of brilliant books and you are making that happen! Amazing, keep it up!

Parent

Sports stars

With these fabulous new box sets, we're helping blind and visually impaired children get into sport by sharing inspiring stories from a team of famous sports stars, as they share their journey from childhood dreams to medal winning goals.

Sport heroes tactile pictures and audio guides featuring Sir Lewis Hamilton F1 racing driver, Libby Clegg MBE blind athlete, Paralympic swimmer Ellie Simmonds OBE, Marcus Rashford football player and charity worker.

Winter snow sports tactile pictures and audio guides featuring Paralympic Alpine Skier Menna Fitzpatrick MBE, Sports presenters Clare Balding and JJ Chalmers, Paralympian alpine skier Mike Brace, and Olympian skier Chemmy Alcott.

The tactile pictures are fantastic! I loved learning on the audio guide about Libby Clegg. That's going to be me one day!

Jacob, 11 years



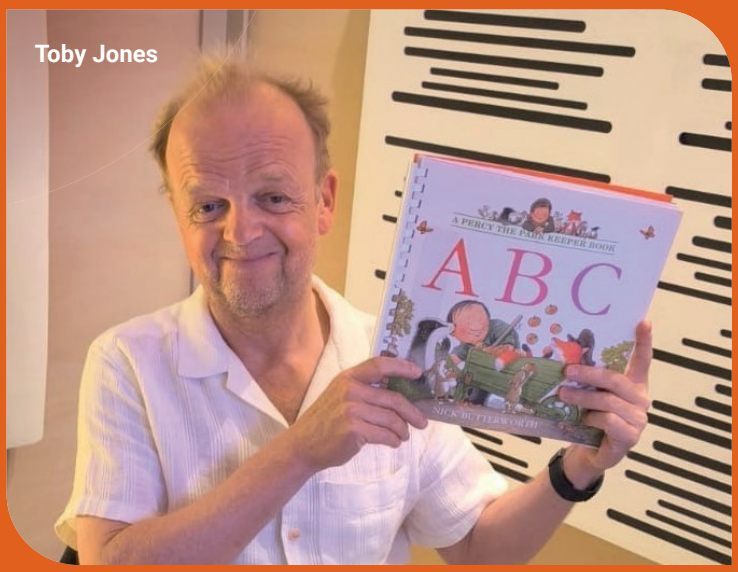
Being visually impaired myself, it was a pleasure to share my story and help other blind and visually impaired young people feel included as we approach the 2024 Paris Games. I truly hope that by being involved I can help these children to know that anything is possible – and perhaps inspire the next generation of Paralympic superstars.

Libby Clegg, athlete






Aria Mia Loberti


Toby Jones

A special thank you to our readers

Each of our Touch to See books and box sets comes with a very special audio description that guides fingers over the raised pictures. It's a vital part of our service; bringing everything to life as the children build a picture in their mind.

A huge thank you must go to our friends who have given up their time to record these for us. They receive no payment – just the knowledge that they are bringing the visual world to life for blind children and young people. This year they have included:

Tacy Kneale, Jim Carter, Ardal O'Hanlon, Toby Jones, Aria Mia Loberti, Jennie Dale, Mama G, Greg James, Ayo Sokale, Sir Lewis Hamilton, Ellie Simmonds OBE, Libby Clegg MBE, Gaby Logan, Ben Cajee, Grace Webb, Menna Fitzpatrick MBE.

25 books and box sets in production

Our production team remain incredibly busy. As demand continues to grow at a pace it is vital that we keep up the momentum; releasing new titles across a range of interests and topics:

Coming in 2025-26

Touch to See books:

- The Night Before Christmas
- What the ladybird heard at Christmas
- Two Little Dickie Birds
- Margaret's Unicorn
- 123 Percy Park Keeper
- The Elves and the Shoemaker
- Little People, Big Dreams
  The Scarecrow's Wedding
- Tidy
- Coming Home
- Jonty Gentoo
- Pussy Cat, Pussy Cat
- And Tango Makes Three
- Harry and the Dinosaurs go to School
- The Sun Thief
- Books Aren't for Eating

Touch to See box sets:

- Hugless Douglas and the
  Nature Walk
- Rainforests Key stage 2
- Doctor Who Part Three

These will be joined by more titles as they are funded.



Amelia's story

Four-year-old Amelia has already faced more challenges than many adults. She needed eye surgery at seven weeks old and major heart surgery at five months.

Amelia has a severe vision impairment, is wheelchair dependent and at high risk of respiratory complications. Yet despite everything, she's a lively, chatty little girl who loves stories and can fully enjoy them thanks to Living Paintings.

Amelia's mum, **Sian**, says family life can be 'chaos', filled with hospital appointments, paperwork, and equipment. That's why discovering Living Paintings has been so special. "I first heard about Living Paintings through Amelia's QTVI [Qualified Teacher of Vision Impairment]," explains Sian. "She sent me an email about the service, and I thought I'd give it a try. The application process was so quick and easy. Compared to many services we've had to apply for, which can be overwhelming, this was completely straightforward. It made such a difference."

Amelia has a severe sight impairment and can only see bright lights and colours so being able to feel the raised, brightly coloured pictures of the Living Paintings book unlocks a whole new world for her. For Sian, the books are about more than reading, they create moments of inclusion and joy.

"We've always read to Amelia from a young age, but with Living Paintings it feels different. She loves feeling the raised pictures, and we add props like teddies or foil blankets to bring the stories alive. Her dad is the best at doing the funny voices and she snuggles in with him at story time. 'We're Going on a Bear Hunt' is her absolute favourite.

She's never been able to go to a library, and until Living Paintings we've only had audio books. With her special chair with a tray, I bring her down to ground level and we listen together. She always enjoys them. We read them more than once and she likes to have the repetition. It's created special moments with both my children and really brings the stories to life."





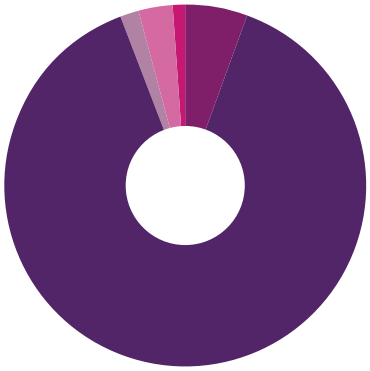
Sharing the books has also brought Amelia closer to her younger brother, Atlas. "They both get so excited when the box of books arrives," says Sian. "It's become a family activity. **Living Paintings has made reading inclusive for Amelia, and that's something we'll always be grateful for."**

Above all, the simplicity of the service has been key. "When so much of our life is taken up with medical forms and appointments, it means the world to have something that is so easy to access, renew, and return," says Sian. "Living Paintings has brought us precious quality time together and there's nothing else like it."

The financial picture

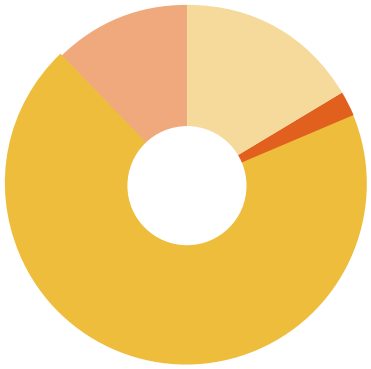
1st June 2024 – 31st May 2025

The income



Campaigns and Community	£39,539
Trusts and Foundations	£607,265
Regular Givers	£10,805
Legacy	£21,010
Other	£6,445
Total	**£685,064**

Where we spent it



Raising funds	£99,901
Governance	£12,896
Service for children and young people	£416,816
Services for adults	£73,556
Total	**£603,169**

About our surplus

We are grateful to have seen our investment in fundraising over the last 12 months yield an increase in income despite the extremely uncertain and difficult economic climate. The resulting surplus has enabled us to stabilise the financial security of our charity by increasing our General Reserve position and raising the level of our Strategic Growth Fund to support further investment in the coming year.

Our fund balances 31st May 2025

Unrestricted Fund: General 'Cash' Reserve	£278,106
Designated Fund: Property for Charity's Use	£229,717
Unrestricted Fund: Designated Strategic Growth Fund	£94,933
Restricted Fund: Special Projects Yet to be Completed	£201,704
Endowment: The Edward Gostling Fund	£140,000
Total	**£944,460**

The future

Our sustained growth this year means we have a challenge to keep building the number of beneficiaries we reach, whilst continuing to increase our impact and develop new services for a younger audience.

Delivering new services

We completed a comprehensive research project exploring the need for and ways in which we can develop our services for infants and toddlers who are blind or visually impaired. The results highlight an often-devastating lack of provision beyond medical intervention for this age group and that there is a clearly defined need for support. As a result the board has committed to significantly expanding our services for 0-4 year olds and this will be a focus for the coming year.

Our secondary focus is on how we remain relevant for beneficiaries who are out growing our picture books at the age of circa eight years. We would like to make more use of our non-fiction box sets and also understand how we can introduce more chapter books to this age group to continue building on their love of reading and learning.

Reaching more children

Every child who is diagnosed as blind or visually impaired must have the opportunity to experience the visual world from as young an age as possible, and this is where Living Paintings is the expert.

We know that we reach approximately 19% of registered blind and visually impaired children in the UK which is a great achievement. We also know that our service has an incredibly positive impact on young lives. Therefore, in line with our ten year growth strategy we aim to significantly increase the number of young beneficiaries of our library so that we can impact the learning, confidence and joy of more children across the UK.

Engaging our community

We are most well-known for our adaptations of illustrated children's books. Living Paintings is so much more. Our non-fiction Touch to See box sets help blind and visually impaired children and young people explore new interests and fully participate in learning at school. We aim to diversify borrowing within our membership to increase loans of these box sets by creating more excitement and highlighting the benefits via our communications plans.

Meeting demand

As more beneficiaries join our library the demand on our services naturally increases. There is a need to create more copies of the 'most loaned' books to help manage this increase in demand. There are also many new book titles we would like to offer that deliver unique stories that could help children who are blind or visually impaired feel included and engaged in their communities or with their studies.





Conclusion from the CEO

It's been another fast paced and successful year for Living Paintings, full of achievements both large and small.

We have continued to make great strides in pursuing the targets set for the five Strategic pillars of our ten-year growth strategy.

We have engaged with our community; made more picture books, topics and learning accessible; been there for carers; made noise about our work and kept our organisation fit. We have built on our strong foundations and look forward to another exciting, challenging year of consolidation and growth.

The beneficiary stories we have shared with you in this report, and the many, many others we constantly receive, are our driving force. Knowing the depth of the impact of our work on the lives and futures of blind and visually impaired children, means we simply have to do more.

As always, we can only do that with the help and support of our Living Paintings family of generous donors, volunteers and supporters. Please stay with us and thank you.

On a personal note, I have been leading this inspiring volunteer-led charity for a long time now; I'm in my 36th year in the job! Not long ago, to my enormous surprise, I found myself standing in the doorway to the Grand Reception Room at Windsor Castle, waiting to enter and receive my O.B.E. for services to visual impairment from HRH The Prince of Wales. That wait offered a short moment for reflection. Tears came to my eyes (ever perfect they had a box of tissues to hand!). Whizzing through my mind were those compelling stories of the way Living Paintings has changed so very many children's lives for the better and memories of all the amazing, generous people who had, do and will continue to make it possible. The honour I was about to receive was for all of them – I just hold it on their behalf.



Camilla Oldland OBE
Chief Executive

> **Living paintings books made a big difference in my daughter's life, she really enjoyed them and they are part of many special memories I have for her. Thank you for all you do and the joy you bring.**
>
> **Parent**

Objectives and activities

The objectives of The Living Paintings Trust, known as Living Paintings, as stated in the Memorandum and Articles of Association can be summarised as being to relieve and educate blind and visually impaired people.

In setting our objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

What we do

Living Paintings purpose is to improve the life chances of blind and visually impaired people by making the visual world of pictures, books and learning accessible to them.

We design, create and publish unique Touch to See books that make visual images accessible to blind and visually impaired people. From adapting the world's best-loved children's picture books into accessible, tactile-audio formats to creating learning and interest-led resource box sets that can be explored through touch and sound – there is something for all ages in our library's collection.

Each item in our library comes with an educational, entertaining and atmospheric audio description that describes all the illustrations in great detail and also guides fingers over the raised images of the topics being explored, helping our beneficiaries build up a picture in their mind. It is this combination of touch and sound that enables our beneficiaries to feel included in the visual world that colours and informs our lives.

Everything we produce is available to borrow for FREE from our postal library. No matter where our beneficiaries live or what their financial situation is, we can be there for the families, schools and children who need us.

Why we do it

Evidence from the UK Vision Strategy confirms that sight loss is a major concern in the UK with significant health, social and economic impacts. The RNIB state that there are two million people who are blind or visually impaired and this number is set to grow to 2.7 million by 2030.

80% of the information we receive reaches us through our eyes. The impact of this on the lives of blind and visually impaired people cannot be underestimated. Our work aims to help blind and visually impaired people overcome some of the challenges they face as a result of their condition.



Living with sight loss

Children and young people

28,670

children aged 0-17 with vision impairment and additional disabilities in the UK.[1]

70%

are in mainstream education where they may be the only child with a visual impairment.[2]

46%

of visually impaired teenagers are often unhappy, downhearted or tearful.[3]

86%

of students with visual impairments often experience feelings of being over-looked and not belonging at school.[5]

69%

of 4,800 mainstream teachers surveyed said they lacked confidence in their skills to support children with visual impairment.[6]

1 in 3

local authorities have cut their spending on services for visually impaired children.[7]

43%

experience bullying due to their condition.[8]

Adults

85%

of blind and visually impaired people in the UK are over 65.[9]

60%

live at the “extremes of poverty”.[9]

20%

are housebound.[9]

Only 1 in 4

blind and vision impaired people have paid employment.[10]

76%

of blind and visually impaired say they feel lonely some or all of the time.[10]

3x

more likely to experience depression. [9]

115,000

blind and partially sighted adults across the UK have been left without the crucial support they are entitled to after being diagnosed with sight loss. [11]

1 RNIB Sight Loss Data Tool 2023.
2 RNIB What We Know About Education 2023
3 RNIB 2022 Vision Impairment at age 14: Secondary analysis of the Millennium Cohort
4 NATSIP
5 VI Hub
6 Guide Dogs UK Internal report, 2022
7 RNIB FOI 2022
8 Guide Dogs UK
9 RNIB
10 Fight for Sight
11 RNIB Press Release 2023



Our vision, purpose and values

Our vision

Children living with sight loss will have the visual world at their fingertips.

Our purpose

To improve the life chances of blind and visually impaired children by making the visual world of pictures, books and learning accessible to them.

Our strategic mission

To reach 10,000 blind children and young people and deliver 10 x the benefit by 2032.

Our values

Every decision we make is guided by these principles:

Beneficiaries first

We consider the impact of decisions on our beneficiary group before anything else.

Inclusivity

We will ensure that our 'products' and output are fully accessible across all departments.

Creativity

We challenge the norm and mirror the creativity of our source material in everything we do.

Respect

More than just kindness to our beneficiary and stakeholder groups, we welcome new ideas, are respectful of our source material and truly understand the challenges of those we work with.

Our work plan

Focus for the next three years

The following is by no means an exhaustive list of our activities for the next three years. However, it provides an insight into some of the work we will be doing under our **five strategic pillars** as part of our **10 year growth strategy**.

Engaging our community

1.1 **Deliver Library Community Communications Plan** to include all contacts with our library beneficiaries, aiming to retain, engage and delight our membership.

1.2 **Research, monitor and evaluate on an annual basis** to ensure our services are relevant, achieving the impact we seek and new developments are beneficiary led. This will help us to create more compelling stories that inspire support.

1.3 **Establish a network of forums** to support the development of new projects to include experts such as paediatric opthalmologists and those with lived experience.

1.4 Ensure a **smooth delivery and returns system** for Touch to See resources currently provided through Royal Mail's Articles for the Blind.



Making picture books accessible

2.1 **Publish at least 10 new Touch to See titles per annum** each with multiple copies and including subjects aligned with our researched themes such as mental health and well-being, engagement with STEM subjects, support of history teaching as Key Stage 2 and diversity.

2.2 **Research, develop and pilot 'Foundation Years' Touch to See resources and support services for parents**. This project, aimed at blind and partially children from babyhood to the age of four years, will support physical, cognitive and emotional development in infancy; a time when the foundations for future learning capacity are established and in turn the foundations for lifelong success are created. This is a 'gateway' project which enables blind and visually impaired children to gain the optimum level of benefit from the Living Paintings Touch to See as they grow up.

2.3 **Research, develop and deliver a service that has stronger relevance to children aged eight and over**; a critical transition point in their literacy development .

2.4 Develop and deliver Touch to See **Starter Packs for different age groups**.

> **"Living Paintings is a fantastic service for blind and partially sighted people – and I am sure it brings a lot of joy to many. Thank you for the work you do – it is very much appreciated."**
>
> **Person working with adults**

Being there for carers

3.1 Research and **establish a Wider Support Services Plan**. This will encompass essential support to parents. It will tie into our new 'Foundation Years' programme, online peer-to-peer support communities for teachers and carers and signpost complementary resources and services.

Making noise

4.1 Create and implement a communications plan that ensures that Living Paintings is visible, audible, discoverable and approachable to include:

- becoming a **social media powerhouse** – 'the most wholesome place on the internet';
- building a relevant, accessible and recognisable **brand identity**;
- becoming the **trusted partner and CSR solution within the children's publishing industry**;
- developing an **Ambassador programme**.



Keeping fit

5.1 Continue to **collect and disseminate compelling stories** of the impact of our work to inspire support from all stakeholders from donors to volunteers.

5.2 Continue to develop an organisation that **inspires, supports and develops the people we need to deliver our growth strategy over the next three years** and beyond.

- Trustees – Undertake a skills review and recruit new board members if needed.
- Staff – Pursue a 'People' plan that reviews remuneration, retention, development and where necessary recruitment.
- Volunteers and Pro Bono – Provide an excellent experience, including a sense of community and appreciation with regular communications, and events. Recruit and train as needed.

5.3 Pursue **a plan for our hard infrastructure** (i .e. premises, equipment and IT) in order to support our growth trajectory whilst ensuring that Living Paintings is a safe place to work. The installation of in-house brailling facility is an example.

5.4 **Develop our eco-system of friends, partners and collaborators** by instilling high levels of trust and authenticity through all contact made by different departments from publishers through to individual donors.

5.5 Pursue a comprehensive fundraising strategy that provides the income needed to undertake year on year growth and maintain and grow our financial stability according to our reserves policy.

5.6 Explore and trial methods for **scaling up of Touch to See book production and the use of emerging technology** such as virtual reality to deliver the multi-sensory experience.

Structure, governance and management

Governing document

The Living Paintings Trust was formed in 1988. The Trust was registered with the Charity Commission on 15th February 1989 as a charity. On 31st December 1995, the activities of the charity were transferred to The Living Paintings Trust, a company not having a share capital, limited by guarantee. The company is entitled to those exemptions from UK taxation which are available in law to charities. The Memorandum and Articles of Association govern the Trust.

Administration

The administrative and secretarial duties of the charity are undertaken in our office which is also the company's registered office. Details of professional advisors are detailed on page 35.

Trustees

The Trustees are also the Directors of the company. Under the requirements of the Memorandum and Articles of Association at the Annual General Meeting, one-third of the Trustees retire from office, being those who have been longest in office since their last appointment or re-appointment.

Recruitment of Trustees

The responsibility for appointing new members of the Board rests with the existing Trustees. The aim is to ensure that the membership of the Board includes people with varied skills and interests such as business strategy, the charity sector, education, finance, art history, human resources, law and visual impairment and any other expertise which is needed. The Trustees use their extensive networks to source possible new appointees and their details are brought to and discussed at a Trustees' Meeting. A potential Trustee is then invited to meet with the Chief Executive and talk with two existing Trustees prior to a formal proposal for an appointment being made.

Induction and training of Trustees

The induction and training process is twofold. Arrangements are made to familiarise a new Trustee with their responsibilities using the Charity Commission's guide 'The Essential Trustee' and the Living Paintings Memorandum and Articles of Association. New Trustees are extensively briefed about Living Paintings' current position, finances, plans for the future and their expected role. They will meet with members of the staff team and some of the volunteers.

The Trustees have overall responsibility for the work of the charity. They agree on policies, strategies and financial budgets. There is a Management Committee which includes a minimum of two Trustees, currently the Chair and Treasurer, and appropriate staff members which has the responsibility for reviewing in detail the work of the charity. Progress on policy, strategy, financial budgets and operational issues is reported through the Management Committee to the Trustees on a quarterly and annual basis. The day-to-day operation of the Trust's affairs is delegated to the Chief Executive.



Our Trustees

Cat Bailey (Chair) Creative Director and Founding Partner, PinkGreen.

Shalin Malde (Treasurer) Qualified Chartered Accountant. Senior Commercial & P&L Manager for New Business Development at Vodafone. Previously at BT & PwC.

Jane Burgess Chartered FCIPD, senior HR leader, currently Chief Human Resources Officer at Zero. Previously at Sturrock & Robson Group, Bovill and Shell plc.

Jane Findlay (resigned November 2024) Head of Programme and Engagement, Dulwich Picture Gallery. Previously at The British Museum, Kenwood House and the National Maritime Museum

David Hall Parent to visually impaired child. Global Client Director, Wiz. Previously Microsoft, Tanium, Veritas Technologies and Symantec.

Tina Jetha Customer Account Lead, UK, Ireland and IoT at Vodafone. Business and technology transformation specialist. Formerly Amdocs and Accenture Management Consulting.

Louis Moorhouse Visually Impaired. Freelance audio editor, music producer and mix engineer.

Ellie Radburn (appointed January 2025) Senior Knowledge Lawyer at Linklaters, specialising in trust and charity law.

Claire Short Qualified solicitor. Senior Government Lawyer currently with Department for Energy Security and Net Zero as Deputy Director, Nuclear and Fusion Legal Team.

Our volunteers

We could not operate without the support of our dedicated volunteers. It is their contribution of time in helping us produce our books and running our library service that enables Living Paintings to achieve so much.

Our volunteer numbers for the financial year 24/25 amounted to 180 compared with 13 paid members of staff.

Due to the financial complexities of accounting for their invaluable contribution, we do not reflect this in our accounts. However, we estimate that their donations of time and expertise are worth approximately £200,000 across the financial year. They truly are one of our most valuable assets and we are so incredibly appreciative of the support we receive from them.

Our volunteer team undertake a range of tasks, many of which require specialist skills and training. Their work touches every stage of the production process including writing, researching, recording and editing our audio guides, manufacturing our Touch to See books, facilitating the day-to-day running of our free library service, supporting us with our administration and so much more.

As every activity Living Paintings undertakes includes the help of volunteers, they require substantial professional support from our staff team. We go to great lengths to recruit, train and support them. We create a warm, welcoming and sociable environment so that they can appreciate the immense gratitude we feel.

Our patrons

We are delighted to continue to benefit from the support of our wonderful patrons:

Dame Jaqueline Wilson is a best-selling children's author having sold over 10 million books worldwide. She was Children's Laureate from 2005-2007.

"I think the very best way to get children to develop a love of books is to share stories with them when they are little. But how can you interest a child in a picture book when they are blind?

The answer is through the touch and sound publications that the award-winning Living Paintings offer in their free national library – children can feel what The Gruffalo, Winnie the Pooh, and Thomas the Tank Engine are like. And because of their unique design, the books can be shared – everyone enjoying the story together."

Christopher Lloyd CVO was Surveyor of The Queens Pictures from 1988 -2005 and is a former Curator at Christ Church Oxford and the Ashmolean Museum Oxford.

Sir Timothy Sainsbury, a former MP, Minister of State and former Trustee of the V&A Museum and, alongside Lady Sainsbury (bold and orange), has been a keen supporter of Living Paintings for over 25 years.



Key management personnel remuneration

The Trustees consider the Board of Trustees and the Senior Management Team as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day-to-day basis.
All Trustees give of their time freely and no Trustee remuneration was paid in the year. Details of Trustee expenses and related party transactions are disclosed in notes 8 and 19 to the accounts.

The pay of the Senior Management Team is reviewed annually and is normally increased in accordance with average earnings. The remuneration is reviewed to ensure that it is fair and not out of line with similar roles.

Financial review

The financial results of the year can be found on pages 42 to 45.

We achieved an income of £685,064. Expenditure was £603,169. This gave an operating surplus of £81,895 for the financial year.

Income

Our total income this year was £685,064.

Received into the unrestricted fund

- Donations and legacies totalling £350,134. These donations support our core work of operating a free postal library service for a rapidly growing number of blind and visually impaired people across the UK.
- Investment income of £6,445.

Received into the restricted fund

- Donations and gifts of £328,485. This income relates to the production of new Touch to See books and specific areas of our library service.

We are reliant on donations from grant making trusts to fund the majority of our work and we are grateful to all those who supported us again or for the first time this year. Some of these are listed on pages 33 to 34.

The Trustees have set a budget for 2025/26 which predicts no year-on-year increase in income in light of the success of 2024/2025 and the uncertain economic climate.

Only a small amount of our income is promised in advance, therefore the support of our donors is absolutely crucial to continue our services that have never been more in demand.

Expenditure

This year we spent £603,169. Budgeted expenditure for 2025/26 is increasing by approximately 10% reflecting higher operating costs resulting from the continuing growth in beneficiaries and inflationary factors.

Surplus

We are grateful to have seen our investment in fundraising over the last 12 months yield an increase in income despite the extremely uncertain and difficult economic climate. The resulting surplus of £81,895 has enabled us to balance the operating deficit that we experienced in the previous financial year of £46,604 before endowment income, whilst increasing our General Reserve position and raising the level of our Strategic Growth Fund to support further investment in the coming year.

Our fund balances at 31st May 2025

1. The Unrestricted Fund of £602,756 comprises:
   - £278,106 as a General Cash Reserve.
   - £229,717 property and fixed assets for use by the charity – Designated Fund.
   - £94,933 Strategic Growth – Designated Fund

For clarity, the Trustees agreed to designate the capital element within the Unrestricted Fund comprising property and fixed assets for use by the charity.

“Thanks to the Living Paintings books, she has improved communication and social skills. She is able to discuss the story with other people and this has increased her confidence.”

Teacher

2. The Restricted Fund of £201,704 is for funded projects that are not yet completed. This mainly relates to the production of Touch to See books, where the production period is between 9 to 18 months and specific areas of our library service
3. The Edward Gostling Endowment Fund: £140,000. This Endowment fund represents assets which must be held permanently by the Company. Income arising on the endowment fund can be used in accordance with the objects of the Company and is included as unrestricted income.

Reserves policy

Our Reserves Policy seeks to ensure that a General Cash Reserve is maintained at a level that enables The Living Paintings Trust to manage financial risk and short-term income volatility, allowing us to sustain optimal levels of service, while ensuring that financial commitments can be met as they fall due. The Trustees have therefore defined the Reserves Policy such that a General Cash Reserve of Unrestricted Funds excluding Designated Funds which include fixed assets and any secured loans thereon be maintained equivalent to 6 months unrestricted expenditure against the budget for the upcoming financial year. The management team proactively work to maintain reserves above the policy threshold through routinely monitoring the funding position combined with the on-going forecasting of anticipated income and expenditure. Should funds fall below defined trigger points, there are clear procedures in place to assess the situation and determine whether mitigating actions are required to recover the position. According to this policy the target General Cash Reserve was £274,626 and we are pleased to report that this has been achieved with a closing General Reserve of £278,106.

Risk management

The Trustees have continued to refine our risk management strategy. This has been included in a review of the major risks which the charity may encounter and the establishment and enhancement of procedures to mitigate these identified risks. The principle risk remains that of maintaining current levels of income. Steps that have been taken to mitigate this risk include the establishment and maintenance of a comprehensive database involving weekly, monthly and annual reporting and which drives our fundraising efforts alongside the creation of a fundraising strategy which includes the development of new income streams. Trustees are satisfied that adequate systems are in place to mitigate any exposure to our major risks, in particular financial and operational risks.

Sustainability

At Living Paintings, we believe that our responsibility extends beyond our core mission. We are dedicated to operating in a way that minimises our environmental footprint and contributes to a more sustainable future. This year, we've carried out research to identify the impacts of our daily operations.

In the coming year we aim to analyse the data to create a baseline and subsequently set our objectives for future improvements.



Our donors – trusts and foundations

The following is a list of some of the trusts and foundations who generously supported our work over the year.

Garfield Weston Foundation
BBC Children in Need
The Headley Trust
The Underwood Trust
National Lottery – Community Fund (Awards for All Wales)
The Patrick and Helena Frost Foundation
The Primary Club
Fight for Sight
The Verina Black Charitable Trust
John Coates Charitable Trust
The Dorothy Hay-Bolton Charitable Trust
The Childwick Trust
Simon Gibson Charitable Trust
The Valentine Charitable Trust
The Robert McAlpine Foundation
Heathrow Community Trust
The Shoe Zone Trust
The Cotswold Primrose Charitable Trust
The Shears Foundation
U K H Foundation
Access Foundation
Kent Community Foundation
The Batchworth Trust
The Chalk Cliff Trust
The Pilkington Charities Fund
The Hugh Fraser Foundation
Community Foundation for Surrey
The 29th May 1961 Charitable Trust
The Ernest Kleinwort Charitable Trust
The D'Oyly Carte Charitable Trust
The Wixamtree Trust
Sandra Charitable Trust
The Fence Club Trust Fund
Hays Travel Foundation
The Mackintosh Foundation
Delamere Dairy Foundation
Barnwood Trust
Rees Jeffreys Road Fund
The Gerald Palmer Eling Trust
Help for Health
The Sir Jules Thorn Charitable Trust
The Benham Charitable Settlement
The Walwyn Chapman Charitable Trust
Miss W E Lawrence Charitable Trust
The Mary Homfray Charitable Trust
The Strangward Trust
The Shanly Foundation
The Portishead Nautical Trust
The Patrick Trust
Rubin Foundation Charitable Trust
Cheshire Community Foundation
Dalgleish Trust
The Toy Trust
Community Foundation North East
The Essex Youth Trust
P F Charitable Trust
The Boshier-Hinton Foundation
The Colefax Charitable Trust
The Frank Litchfield Charitable Trust
The Joseph and Annie Cattle Trust
Nadezda Foundation
The London School Trust
Somerset Community Foundation
The William Kenneth Hutchings Charitable Trust
Winifred Eileen Kemp Trust
The William Leech Charity
FSJ Trust
The Jenour Foundation
The Summerfield Charitable Trust
The Sylvia and Colin Shepherd Charitable Trust
The Belstead Ganzoni Charitable Settlement
The Gale Family Charity Trust
John Horniman's Children's Trust
The Walker Trust
The Hemby Trust
Harford Charitable Trust
Sir John Priestman Charity Trust
The Charles S French Charitable Trust
The George A Moore Foundation
The Paul Bassham Charitable Trust
The Macfarlane Walker Trust
The John and Susan Bowers Fund
Marsh Charitable Trust

A W Gale Charitable Trust
The Alchemy Foundation
Himat Tanna Charitable Trust
The Cruden Foundation
The William Webster Charitable Trust
The Norman Family Charitable Trust
The Walter Guinness Charitable Trust
The Jessie Spencer Trust
The Mugdock Children's Trust
The Gibbons Family Trust
John James Bristol Foundation
The Purey Cust Trust CIO
Baron Davenport's Charity
The Prince Philip Trust Fund
The G J W Turner Trust
Cumbria Community Foundation
RHS Spurgin Charitable Trust
Eleanor Rathbone Charitable Trust
The Lennox Hannay Charitable Trust
The Charles and Elsie Sykes Trust
The Mickel Fund
Mrs E Y Imrie's Charitable Trust
Chapman Charitable Trust
Andover Freemasons
Helen Robertson Charitable Trust
Suffolk Community Foundation
The Lady Forester Trust
The Maud Elkington Charitable Trust
The N Smith Charitable Settlement
Duchy of Lancaster Benevolent Fund
The Pharsalia Charitable Trust
The Joseph Hopkins and Henry James Sayer Charities
Imperial Polythene Products Ltd (Imperial Community Impact Fund)
The Ormonde Charitable Trust
The Rothley Trust
Eddie Dinshaw Foundation
The J Reginald Corah Foundation Fund
The Dumbreck Charity
Douglas Arter Foundation
The Bartle Family Charitable Trust
The Stanton Ballard Charitable Trust
The Joseph Rank Benevolent Fund
Gloucestershire Disability Fund
Bartlett Taylor Charitable Trust
The Wilmcote Charitrust
The Alan Jenkin Stokes Memorial Trust
The Gilbert & Eileen Edgar Foundation
The W.E.D Charitable Trust
The James T Howat Charitable Trust
The Lillie Johnson Charitable Trust
The Proven Family Trust
Norman Collinson Charitable Trust
The Florence Turner Trust
The Fitton Trust
The James Wise Charitable Trust
J A Floyd Charitable Trust
Marshgate Charitable Settlement
Anthony and Deirdre Montagu Charitable Trust
The Ardwick Trust
Blakemore Foundation
The Michael and Anna Wix Charitable Trust

Additionally, we received highly valued gifts made by friends to Living Paintings and beneficiaries. We also received invaluable support-in-kind from organisations, companies and individuals.

To each and every person, group, business, foundation and grant making trust who have supported us this year we extend the greatest of thanks. It is their generosity that makes our work possible.

Camilla Oldland, OBE
Chief Executive

The Trustees' report was approved by the Board of Trustees on 8th December 2025.

Cat Bailey – Chair
Trustee

Shalin Malde – Treasurer
Trustee

Reference and administrative details of the company, its Trustees and advisers for the period ended 31 May 2025

Trustees

- Cat Bailey, Chair
- Shalin Malde, Treasurer
- Jane Burgess
- Jane Findlay (resigned November 2024)
- David Hall
- Tina Jetha
- Louis Moorhouse
- Ellie Radburn (appointed 26th January 2025)
- Claire Short

Cat Bailey and Shalin Malde are members of the Management Committee

Trustees appointed

Ellie Radburn (appointed January 2025)

Trustees resigned

Jane Findlay (resigned November 2024)

Company details

Company registered number: 03095963
Charity registered number: 1049103

Registered office

Queen Isabelle House, Unit 8, Kingsclere Park, Kingsclere, Newbury, Berkshire, RG20 4SW

Company secretary

Camilla Oldland OBE

Chief executive

Camilla Oldland OBE

Independent auditor

Gravita Audit Oxford LLP

Bankers

Bank of Scotland The Edinburgh Royal Mile Branch, 300 Lawnmarket, Edinburgh, EH1 2PH

National Westminster Bank 30 Market Place, Newbury, Berkshire, RG14 5AG

Newbury Building Society 105b Northbrook Street, Newbury, Berkshire, RG14 1AA

CAF Bank Limited PO Box 289, West Malling, Kent, ME19 4TA

Solicitors

Pitmans, 47 Castle Street, Reading, Berkshire, RG1 7SR

FUNDRAISING REGULATOR


For Raymond

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 MAY 2025

The Trustees, who are also the directors of The Living Paintings Trust for the purpose 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).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the 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 Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF THE LIVING PAINTINGS TRUST

Opinion

We have audited the financial statements of The Living Paintings Trust (the 'Company') for the year ended 31 May 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 May 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF THE LIVING PAINTINGS TRUST

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the Company for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF THE LIVING PAINTINGS TRUST

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities, and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our knowledge and experience;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the Company.

We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence where applicable; and

- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected, and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims;
- reviewing relevant correspondence.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https:// www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF THE LIVING PAINTINGS TRUST

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Katherine Wilkes (Senior Statutory Auditor) 

11th December 2025

For and on behalf of Gravita Audit Oxford LLP,
Statutory Auditor Chartered Accountants

First Floor,
Park Central
40-41 Park End Street
Oxford
OX1 1JD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MAY 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
Income from:									
Donations and legacies	3	350,134	328,485	-	678,619	227,367	243,970	140,000	611,337
Investments	4	6,445	-	-	6,445	4,378	-	-	4,378
Total income and endowments		356,579	328,485	-	685,064	231,745	243,970	140,000	615,715
Expenditure on:									
Raising funds	5	99,901	-	-	99,901	64,482	-	-	64,482
Charitable activities	6	193,360	309,908	-	503,268	194,608	263,229	-	457,837
Total expenditure		293,261	309,908	-	603,169	259,090	263,229	-	522,319
Net income and movement in funds		63,318	18,577	-	81,895	(27,345)	(19,259)	140,000	93,396
Reconciliation of funds: Fund balances at 1 June 2024		539,438	183,127	140,000	862,565	566,783	202,386	-	769,169
Fund balances at 31 May 2025		602,756	201,704	140,000	944,460	539,438	183,127	140,000	862,565

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

BALANCE SHEET AT 31 MAY 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**11**		229,717		239,937
Current assets					
Debtors	**12**	86,326		63,651	
Cash at bank and in hand		655,972		587,795	
		742,298		651,446	
Creditors: amounts falling due within one year	**13**	(27,555)		(28,818)	
Net current assets			714,743		622,628
Total assets less current liabilities			944,460		862,565
Capital funds					
The Edward Gostling Endowment Fund	**15**		140,000	140,000	-
Income funds					
Restricted funds	**16**		201,704		183,127
Unrestricted funds	**17**				
General Cash Reserve		278,106		234,569	
Designated Fixed Asset Fund		229,717		239,937	
Designated Strategic Growth Fund		94,933		64,932	
Total unrestricted funds			602,756		539,438
			944,460		862,565

The financial statements were approved by the Trustees on 8th December 2025.





Cat Bailey – Chair
Trustee

Shalin Malde – Treasurer
Trustee

Company registration number 03095963

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MAY 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Cash flows from operating activities					
Cash generated from operations	**21**		70,331		130,869
Investing activities					
Purchase of tangible fixed assets		(8,870)		(6,601)	
Proceeds from disposal of tangible fixed assets		271		-	
Investment income received		6,445		4,378	
Net cash used in investing activities			(2,154)		(2,223)
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			68,177		128,646
Cash and cash equivalents at beginning of year			587,795		459,149
Cash and cash equivalents at end of year			655,972		587,795

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

1 Accounting policies

1 Accounting policies Charity information

The Living Paintings Trust is a private company limited by guarantee incorporated in England and Wales. The liability of the members of the company is limited by their guarantee to contribute £1 each towards the liabilities of the company in event of liquidation.

The registered office is Queen Isabelle House, Unit 8, Kingsclere Park, Kingsclere, Newbury, Berkshire, RG20 4SW.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Companies Act 2006, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP “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)” (effective 1 January 2019). The Company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. Trustees have considered the current levels of cash and unrestricted reserves. The Trustees also note that the charity owns its freehold property, which is unmortgaged. Based on this review the Trustees believe that the financial statements have been prepared appropriately on the going concern basis.

1.3 Charitable funds

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses and allocated to the appropriate fund.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Company.

1.4 Income

Income is recognised when the Company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025

1 Accounting policies (Continued)

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipts and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Company, can be reliably measured.

Donated services or facilities are recognised when the Company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the Company of the item is probable and that economic benefits can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the Company which is the amount the Company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

The recognition of income from grants is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred revenue. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Governance costs are those incurred in connection with administration of the Company and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the Company's educational operations, including support costs and costs relating to the governance of the Company apportioned to charitable activities.

Library materials are only of benefit to blind and partially sighted people and therefore are of very low commercial value. As such they are expensed in the year rather than being treated as a capital asset for ongoing use in the charity.

All expenditure is inclusive of irrecoverable VAT.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025

1 Accounting policies (Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Long term leasehold property	50 years – straight line basis
Office equipment	5–10 years – straight line basis
Computer equipment	3 years – straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Company has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Company’s balance sheet when the Company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally 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.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025

1 Accounting policies (Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Company's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Company's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Tangible fixed assets

Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. Residual value assessments consider issues such as the remaining life of the asset and projected disposal values.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025

3 Income from donations and legacies

	Unrestricted funds	Restricted funds	Endowment funds	Total	Unrestricted funds	Restricted funds	Endowment funds	Total
	2025	2025	2025	2025	2024	2024	2024	2024
	£	£	£	£	£	£	£	£
Donations and gifts	329,124	328,485	-	657,609	222,367	243,970	140,000	606,337
Legacies	21,010	-	-	21,010	5,000	-	-	5,000
	350,134	328,485	-	678,619	227,367	243,970	140,000	611,337

4 Income from investments

	Unrestricted funds	Unrestricted funds
	2025 £	2024 £
Interest receivable	6,445	4,378

5 Raising funds

	Unrestricted funds	Unrestricted funds
	2025 £	2024 £
Other costs	60,667	13,812
Staff costs	39,234	50,670
Raising funds	99,901	64,482

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025

6 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	335,766	282,782
Depreciation and impairment	18,819	19,595
Direct charitable expenditure	135,787	141,860
	490,372	444,237
Share of support and governance costs (see note 7)		
Governance	12,896	13,600
	503,268	457,837
Analysis by fund		
Unrestricted funds	193,360	194,608
Restricted funds	309,908	263,229
	503,268	457,837

7 Support costs allocated to activities

	Charitable activities 2025 £	Charitable activities 2024 £
Governance	12,896	13,600

Governance costs comprise:	**2024 £**	**2023 £**
Audit fees	12,109	10,980
Legal and professional	787	2,620
	12,896	13,600

8 Trustees

During the year four trustees donated a total of £115 to the charity for specific purposes (2024: £nil).

During the year no trustees were reimbursed for expenses incurred (2024: £94).

During the year one trustee, Louis Moorhouse, received remuneration of £2,240 (2024: £0) for freelance sound editing work. This was in accordance with the charity's governing document and approved by the Board. The trustee did not participate in any decision relating to their remuneration. No other trustees received remuneration.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Production	4	4
Fundraising and publicity	3	3
Administration and management	2	2
Library	4	3
Total	13	12

Employment costs	2025 £	2024 £
Wages and salaries	341,628	312,831
Social security costs	24,831	13,799
Other pension costs	8,541	6,822
	375,000	333,452

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
In the band £70,001 – £80,000	-	1
In the band £80,001 – £90,000	1	-

Remuneration of key management personnel

The key management personnel of the charity comprise Trustees and the Senior Management Team. The total employee benefits of the key management personnel were £81,969 which includes employer NI and pension (2024: £78,169).

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025

11 Tangible fixed assets

	Long term leasehold property £	Office equipment £	Computer equipment £	Total £
Cost				
At 1 June 2024	362,357	79,796	76,851	519,004
Additions	-	269	8,601	8,870
Disposals	-	(778)	-	(778)
At 31 May 2025	362,357	79,287	85,452	527,096
Depreciation and impairment				
At 1 June 2024	147,313	62,695	69,059	279,067
Depreciation charged in the year	7,262	4,432	7,125	18,819
Eliminated in respect of disposals	-	(507)	-	(507)
At 31 May 2025	154,575	66,620	76,184	297,379
Carrying amount				
At 31 May 2025	207,782	12,667	9,268	229,717
At 31 May 2024	215,044	17,101	7,792	239,937

The leasehold premises comprise 2 leases each of 999 years calculated from 29th September 1986 each at a rent of £100 per annum.

12 Debtors

Amounts falling due within one year:	2025 £	2024 £
Trade debtors	704	709
Accrued income	79,317	56,692
Prepayments	6,305	6,250
	86,326	63,651

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	8,048	8,233
Other creditors	7,747	9,605
Accruals	11,760	10,980
	27,555	28,818

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025

14 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	8,541	6,822

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost represents contributions payable by the company to the fund and amounted to £8,541 (2024: £6,822). At the year end, pension contributions of £1,448 (2024: £2,643) were outstanding.

15 Endowment funds

Endowment funds represent assets which must be held permanently by the Company. Income arising on the endowment funds can be used in accordance with the objects of the Company and is included as unrestricted income. Any capital gains or losses arising on the assets form part of the fund.

	At 1 June 2024 £	Incoming resources £	At 31 May 2025 £
Expendable endowments			
Edward Gostling Endowment Fund	140,000	-	140,000

Previous year:	At 1 June 2023 £	Incoming resources £	At 31 May 2024 £
Expendable endowments			
Edward Gostling Endowment Fund	-	140,000	140,000

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

		Movement in funds			Movement in funds		
	Balance at 1 June 2023 £	Incoming resources £	Resources expended £	Balance at 1 June 2024 £	Incoming resources £	Resources expended £	Balance at 31 May 2025 £
Funded projects awaiting completion	161,908	93,920	(151,948)	103,880	106,370	(110,385)	99,865
Library fund	40,478	150,050	(111,281)	79,247	222,115	(199,523)	101,839
	202,386	243,970	(263,229)	183,127	328,485	(309,908)	201,704

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025

Funded projects awaiting completion consist of numerous funds of varying sizes covering specific projects in line with the charity's objectives for instance the creation and manufacture of new Touch to See book titles.

The Library Fund comprises multiple donations made specifically towards the costs of providing the Library Service free of charge to blind and visually impaired beneficiaries.

Management accounting procedures quarterly track the movement in each individual restricted fund. They provide the necessary information to ensure that the appropriate balance is held in each account in order to complete the projects and thus meet the restrictions imposed by the donors.

17 Unrestricted funds

		Movement in funds				Movement in funds			
	Balance at 1 June 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 June 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 May 2025 £
Designated fixed asset fund	252,931	-	(19,595)	6,601	239,937	-	(18,819)	8,599	229,717
Strategic growth fund	90,000	-	(25,067)	-	64,933	-	-	30,000	94,933
General funds	223,852	231,745	(214,428)	(6,601)	234,568	356,579	(274,442)	(38,599)	278,106
	566,783	231,745	(259,090)	-	539,438	356,579	(293,261)	-	602,756

18 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total 2025 £
At 31 May 2025:				
Tangible assets	229,717	-	-	229,717
Current assets/(liabilities)	373,039	201,704	140,000	714,743
	602,756	201,704	140,000	944,460

	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
At 31 May 2024:				
Tangible assets	239,937	-	-	239,937
Current assets/(liabilities)	299,501	183,127	140,000	622,628
	539,438	183,127	140,000	862,565

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025

19 Related party transactions

During the year one trustee's parents donated £120 to the charity for general purposes (2024: £120).

During the year, the charity paid £5,000 to the spouse of a Trustee, David Hall, for contracted services to conduct research into the lives of blind and visually impaired children aged 0-4 years. The trustee concerned did not participate in any decision relating to this engagement. The transaction was conducted on normal commercial terms and in accordance with the charity conflict of interest policy. The balance outstanding at the year end was £0.

20 Controlling party

There is no overall controlling party.

21 Cash generated from operations

	2025 £	2024 £
Surplus for the year	81,895	93,396
Adjustments for:		
Investment income recognised in statement of financial activities	(6,445)	(4,378)
Depreciation and impairment of tangible fixed assets	18,819	19,595
Movements in working capital:		
Decrease/(increase) in debtors	(22,675)	25,346
(Decrease) in creditors	(1,263)	(3,090)
Cash generated from operations	70,331	130,869

22 Analysis of changes in net funds

The Company had no debt during the year.



Living
Paintings

www.livingpaintings.org

/LivingPaintings
@living-paintings
@living-paintings
livingpaintingscharity

Queen Isabelle House
Unit 8
Kingsclere Park
Kingsclere
Newbury
Berkshire
RG20 4SW

Company registered number: 03095963
Charity registered number: 1049103

THE LIVING PAINTINGS TRUST

England & Wales - Charity number 1049103

Accounts

The Living Paintings Trust
Trustees' Report & Financial Statements
2023-24



Living Paintings

Company registered number: 03095963
Charity registered number: 1049103

Contents

Report of the Trustees for the year 1st June 2023-31st May 2024

Welcome from our Chairman 3
Our work 4
The difference we make 5
Our Year 6
Our impact 7
Heather's story – case study 8
Highlights 10
Alfie and Harrison's story – case study 12
Focus on Publishing 14
Jasper and Lauren's story – case study 18
The financial picture 20
The future 21
Conclusion from the CEO 22
Objectives and Activities 23
What we do and why we do it 23
Living with sight loss 24
Vision, purpose and values 25
Our work plan 26
Structure governance and management 28
Financial review 31
Administrative and professional information 35
Statement of Trustees' responsibilities 37
Report of Independent Auditors 38
Statement of Financial Activities 42
Balance sheet at 31st May 2024 43
Cash flow statement 44
Notes to the Financial Statements 45

Welcome from our Chairman

The last financial year of 2022-23 was always going to be a tough act to follow, and such unprecedented success brings a host of unique challenges to overcome. As I knew they would, the Living Paintings team delivered.

I'm delighted to introduce another overview of the year at Living Paintings – and what a year it has been!

Last year was transformative for Living Paintings. Through our innovative and unprecedented campaign that brought The Coronation of King Charles III to life for blind and visually impaired children and young people, beneficiaries of our small charity doubled, awareness increased, and our benefit was understood more than ever. With such unprecedented success comes a host of challenges – how do we engage with over 2,000 children who are new to our work to ensure they remain beneficiaries throughout their childhoods? How do we keep up the momentum? Can we even meet the increased demand?

Finding and implementing solutions to these challenges has been the focus of the last 12 months; and, as I always knew they would, the team at Living Paintings delivered.

To help us meet such an increase in demand, almost 1,000 new Touch to See books for blind children and young people have been added to our free library and 80% of those who discovered us during the coronation campaign are now fully fledged library beneficiaries – enjoying our unique range of audio and tactile books and sensory experiences designed to put the visual world at their fingertips.

These are excellent achievements – well above what we expected. All credit must go to the staff team and volunteers at Living Paintings for creating an extraordinary service and a community that means so much to so many.

It's also a very special anniversary for our charity as **we celebrate 35 years** of creating accessible books and experiences for blind people of all ages. It's given us the opportunity to reflect on our achievements over the years, celebrate with beneficiaries and volunteers, and look to the future. During this time it's been touching to hear the stories of blind and visually impaired adults who have been using our service since childhood and how many now use our Touch to See picture books with their own children – whether sighted or visually impaired. Just as sighted parents share their old favourites with their own children, our service has enabled blind and visually impaired parents to do the same in a meaningful way. This simply makes my heart sing.

I do hope you enjoy reading about our incredible work throughout this very special year for Living Paintings.



Cat Bailey
Chair of the Board of Trustees



Our work

Giving blind and visually impaired children and young people access to the visual world through their fingertips.

Every day, four families in the UK are told that their child is losing their sight. It can be a devastating diagnosis, shattering their perception of parenthood and creating uncertainty over their child's future. How will they be able to enjoy a bedtime story together? How will they keep up their learning at school? How will they make friends if they can't join in with the simple things that sighted people take for granted?

These are just some of the questions we hear from families faced with such a diagnosis. With 80% of the information our brain receives reaching us through our eyes, blindness can have a detrimental impact on social and educational development at every stage of their lives. More than anything, parents want their children to feel included in the visual world and to have access to the same opportunities as every other child.

We exist so that no blind child has to miss out on the images that colour and inform all our lives. For 35 years we have been creating unique Touch to See experiences for blind and visually impaired children and young people that bring the visual world of pictures, books and learning to life through touch and sound.

The service we provide is simple yet innovative and impactful. From adapting the world's best-loved picture books into accessible formats to creating tactile-audio experiences linked to the National Curriculum and a range of interests all youngsters share, everything we create is hand-crafted with love from our Kingsclere production studios. Each of our tactile images comes with an audio description that guides little fingers over the raised images, helping youngsters build up a picture in their minds eye and 'see' through touch.

Everything in our growing collection of Touch to See books and resources is available to borrow for free from our postal library for blind children, so – no matter their financial situation or location – we can be there for every child, family or school that needs us.

Our Accessible Library



5,000+

blind and visually impaired people of all ages benefitting from our free accessible library.



7,000+

accessible Touch to See books and resources in our collection.

The difference we make

Jacob, 11, was born with retinoblastoma – a rare childhood cancer. As a baby, he had his right eye removed and has 10% vision remaining in his left. But Jacob hasn't let his visual impairment hold him back from enjoying his passions – sports and reading.



"**Jacob always loved stories and Living Paintings unlocked so much for him**. He loves *Harry Potter* and their Magical Worlds box set helped him understand what the characters and magical artefacts looked like through touch. **The books have also been a huge support at school – helping him keep up with the rest of the class in topics like Vikings or nature.**"

As a lover of sports, Jacob was hugely excited to receive tactile-audio boxsets about the Olympic Games. He said:

"I loved learning about [visually impaired Paralympian] Libby Clegg. That's going to be me some day!"



Seven-year-old **Emily** is completely blind, but has some light perception in her right eye. She lives with her aunts Aimee and Val, who loved reading to her as a baby. As she has grown, Living Paintings has helped Emily be independent in her reading.

"**Living Paintings has unlocked her imagination**. It's hard describing things to a blind child, but the raised pictures in their books help so much. It's a great way of learning and she loves receiving her deliveries from the postman.

She is now starting to learn braille and these special books are essential in supporting her. Knowing Emily – she'll get there in no time!"

> **We are now able to read bedtime stories, which you just assume before you become a parent is a given. But having a VI child throws so many challenges at you, along with all the normal parenting ones. It's nice just to feel 'normal' sometimes and being able to read bedtime stories together does that. Thank you Living Paintings.**
>
> **Parent**



Our year

It's been a busy and exciting year as we've faced the challenge of rapidly growing our library of accessible books and resources to meet an unprecedented growth in beneficiaries and demand.

100% growth in child beneficiaries

It's been a year since we experienced extraordinary growth in our membership following our special 'coronation project'. We have been delighted that **80%** of the children who signed up to receive our free coronation gift have converted into long-term beneficiaries of our library. Since the project ended, we've added a further **500 children**. We're now bringing the visual world to life for **4,500 children and young people** living with little or no sight.

945 new accessible books and box sets on our shelves

To meet growing demand, we produced and added more books onto our shelves than ever before. They included multiple copies of **13 new picture book adaptations and six new, non-fiction box sets, as well as extra copies of old favourites.**

49% more Touch to See book and box set loans

Our library has been incredibly busy this year sending our special books to blind children across the UK. This year's growth is impressive alone, but it's a massive **147% higher than just two years ago**.

15,000 volunteer hours given

We couldn't do what we do without the kind support of our volunteers in the production room, library and in the community. Our **volunteer workforce grew by 37%** this year. Thanks to their incredible efforts we produced an amazing three times more Touch to See books than in any previous year and met the huge growth in demand for library loans.

14,500 lives touched by our service

Our books are designed to be shared with friends and family. We estimate that **for every Living Paintings beneficiary, our work touches the lives of two additional sighted family members, friends or peers.**

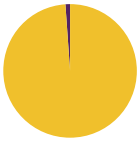
> **The joy and engagement I see from my pupil with your Touch to See books is priceless. It is unbelievable to me that you remain a free service**
>
> **Teacher**

Our impact

We exist to improve the life chances of children who blind and visually impaired by making the visual world of pictures, books and learning accessible to them.

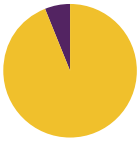
Every year we conduct a survey with the families, schools and professionals we work with to gain an understanding of how our work benefits the children in their lives. The results speak for themselves; our Touch to See books have a far-reaching impact that helps blind children fully take their place in our visual world.





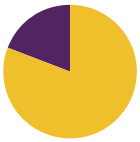
Building confidence

91% say our Touch to See books and box sets have **improved their overall confidence**.



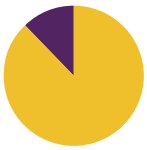
Supporting young learners

94% say Living Paintings has **increased their engagement and interest in learning and school work**.



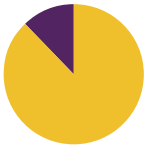
Promoting positive wellbeing

81% have **improved social skills** and find it easier to **make new friends**.



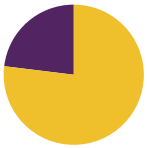
Raising young readers

88% of our beneficiaries have **increased confidence and interest in reading**.



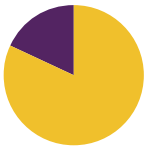
Shared experiences

88% benefited from an **increase in shared experiences with sighted family, friends and peers**.



Trying new things

77% say our service **empowers their children to try new physical and social activities**.



Routine reading

82% of beneficiaries use our books **daily or weekly**.

> **Living Paintings has made a world of difference to my child. Having tactile and braille learning resources helps her feel included in the world again and brings the topics to life for her. She would be completely isolated in her education without these.**
>
> **Parent**

Heather's story

Bringing the outside world in wasn't easy. But to two terminally ill children, it was vital to their happiness and brought joy into their final days.

Heather Wilkinson is a Qualified Teacher for the Visually Impaired (QTVI), supporting families and children. Living Paintings books have become a vital resource for her. When she was supporting two terminally ill sisters who couldn't leave the house, aged 6 and 8, it became a way for them to experience the things they loved.

"I am forever indebted to Living Paintings as they were supportive from the very beginning. I remember phoning them up and saying the girls liked unicorns. The books arrived the next day with the ink almost still wet. That's how fast they would work to get the books to these little girls."

Heather was able to use the raised pictures in the books to allow the girls to follow along with the stories she read and help them see things in their mind that they could no longer see with their eyes.

"The girls used to laugh and loved being able to feel the stories. They both loved nature so I asked Living Paintings for books on the subject. There was one in particular called *A Rainy Day* by Anna Milbourne which was about a duckling that goes splashing through puddles. We would use the books together and I would splash them with a little water and quack which they found so funny."

Tragically, both girls succumbed to their illness, but Heather and their parents credit Living Paintings for bringing joy into their lives in their final days and bringing the outside world in to them.

"When the older sister passed away, the younger one held on. She loved the seaside so Living Paintings sent me all the books they had with beaches. I brought them to her with some shells and sand so we could experience summer from her bed.

"I had planned the same for autumn when the seasons changed and I showed up on the doorstep with an arm full of books, leaves and pumpkins only to be told that she had just passed away. The parents were devastated but I could see a bit of joy in their faces when they saw the books. The parents associated the books with the last few months of their girls being happy, and they hold special memories for them."

"Helpful isn't the right word to describe Living Paintings. They gave those girls something money can't buy – a connection to their old lives before their illness. Bringing joy to them in their final months is something that I know their parents will never forget and I'll never forget the excitement on their faces when I showed up with new books to explore. It was so special."

> **"Living Paintings helped me bring the world to life for two little girls who couldn't experience it for themselves anymore."**
>
> **Heather**









Highlights

Bringing the world of Doctor Who to life for blind people

Louis Moorhouse, 23, has grown up with Living Paintings. He joined the library when he was just four years old after losing his sight due to a rare childhood cancer. As he grew, the service helped him develop a love of reading and explore his interests in topics such as music and science. But something was missing – and Louis was determined to change this.



As a lifelong Doctor Who fan, Louis spearheaded a campaign in 2020 to raise the money needed for Living Paintings to produce tactile-audio Doctor Who experiences for blind 'Whovians' like himself.

Louis' campaign captured the hearts of Doctor Who fans around the world and he raised almost £25,000 to help blind and visually impaired people of all ages experience the Doctors, friends, foes and gadgets from the iconic TV series.

In December 2023, after much groundwork and collaboration with the BBC, we released the first two books in our three-part Doctor Who series, coinciding with the show's 60th anniversary.



Books One and Two take our library members on a journey to meet the first doctor to the ninth, alongside a host of formidable foes. We were supported by a host of fan-favourites reading our audio guides, including **Colin Baker**, **Christopher Eccleston**, **Peter Davison**, **Tom Baker**, **Nicholas Briggs**, **Katy Manning**, **Sir Derek Jacobi** and **Annette Badland**.

Our final book in the series will bring members up to date, including the Doctor's latest incarnation, and will be released in 2024.

> **"I'm now able to see, in my own way, the TARDIS, Daleks, Cybermen and so much more. It's something that money can't buy."**
>
> **Louis**





Celebrating 35 years of Living Paintings

This year marked our 35th anniversary of bringing the visual world to life for blind and visually impaired people of all ages. We celebrated by inviting our volunteers, beneficiaries and supporters to a very special lunch. It was an opportunity to reflect on our impact over four decades, look to the future and give our thanks to those at the heart of our work.

The event included talks by founding Trustee **Dani Curtis**, children's writer and parent of a child who benefits from our library, **Gemma Stone**, and long-term Living Paintings beneficiary and newly appointed Trustee **Louis Moorhouse**.

Audio streaming launched



This was the year we took the giant leap forward into audio streaming! For many years we have provided our immersive audio guides on CD and USB, but we recognised that offering digital alternatives was well overdue.

As of July 2023, our audio guides are now also available to stream online meaning our **beneficiaries can now experience the visual world through touch and sound wherever they may be**. Our CDs and USBs also remain available, so our beneficiaries have a world of options for how they access the audio that truly brings our work to life.

A first, from Simon & Schuster



For decades we have worked alongside the publishing industry, gaining their support for adapting their much loved picture books into accessible versions that children who are blind and visually impaired can explore through touch and sound. But this year marked a 'first'.

Top global publisher **Simon & Schuster** were so touched by our work that they have fully funded an adaptation themselves. **With this incredible support, we're delighted to be welcoming *Supertato* by Sue Hendra and Paul Linnet into our collection**!

Alfie and Harrison's story

As parents, we all want our children to have a special bond. When one sibling is blind, finding a shared interest can be a huge challenge

Kelly and her husband Tom were loving parents to two-year-old **Harrison** when they welcomed their second son **Alfie** into the world. Kelly always hoped that her sons would be close but when Alfie was diagnosed with rare genetic disorder, Norrie Disease, she feared it would not happen at all.

Norrie Disease affects only 40 families in the UK and causes blindness and hearing problems. Alfie has also been diagnosed with associated autism.

"I really wanted my boys to have a special relationship but there was a point when I was worried if they would be able to," she says.

Through social media, she discovered Living Paintings – and now credits the charity for giving her sons the chance to find a joint love and share a special bond.

"Harrison and Alfie can't do a lot together, but this is something really special that they share," says Kelly. "Harrison was four when we got our first delivery of Touch to See books, and he was so excited to experience them with his little brother. He loved to show Alfie how to feel the raised pictures and braille and they both really enjoyed listening to the stories and following along together. I don't know who was more excited when we would get a new delivery!"

Alfie is now nine and has been receiving and enjoying Living Paintings deliveries of special books every six weeks for the past seven years.

"Harrison still reads Alfie the stories," says Kelly. "He's 12 now but is first to open the box when it arrives and still gets really excited to share them with his little brother. I'm so glad we discovered the service when Alfie was so young as it's made such a difference to his life and to his brother."

Having books be a part of her son's life is something that was so important to Kelly, and she's thrilled that Alfie took to them as well as he did.

"Autistic children don't like to sit still for long but when we have one of his special books, Alfie becomes absorbed in it. He follows along with us by feeling the pictures and he loves to share the books with his friends and classmates," she says.

"We like to choose books relating to topics he might be learning about in school. It's really useful if his class is going on a trip to the library as it means he can bring one along and participate with everyone else. They enable him to explore on his own and there isn't much that allows him to do that."

> **The fantastic relationship Alfie has with his brother is largely due to these wonderful books. I always send others to Living Paintings – I know their books will be such a great help.**
>
> **Kelly**






HARLEM
NYC





Focus on publishing

A record-breaking year! Nearly 1,000 new Touch to See books and box sets produced, bringing the world of literacy and learning to life for children who are blind and visually impaired.

13 new Touch to See picture books published

Picture books are so much more than stories. They are vital tools that help children understand the world around them. The pictures and words work together to create magical worlds, inspire confidence, share values and help children make sense of their emotions. With the support of the children's publishing industry, we exist so no blind child is excluded from this joy and learning. We're delighted to share some of the new books and themes we introduced this year.

Exploring nature

We've adapted books that bring the great outdoors to life and help blind and visually impaired children explore the changing of the seasons.

That's my Flower and **The Leaf Thief** by **Nicola Salter** and **Alice Hemming.**

Time to Move South for Winter by **Clare Helen Walsh** and **Jenny Lovie.**













Inspirational people

From celebrated figures to everyday heroes, we're sharing the stories of people who make a positive difference in the world.

Coming to England by **Floella Benjamin** and **Diane Ewen**.

Little People Big Dreams: David Attenborough by **Maria Isabel Sanchez Vegara** and **Mikyo Noh**.

Superhero Like You by **Dr Ranj Singh** and **Liam Darcy**.

Friendships and feelings

We're helping blind and visually impaired children cope with new experiences, understand their emotions and find ways to manage their feelings with these fabulous new accessible adaptations.

First Day at Bug School by **Sam Lloyd.**

Dance with Oti: The Bird Jive by **Oti Mabusi** and **Samara Hardy.**

My Beautiful Voice by Joseph Coehlo and **Allison Colpoys.**

Ruby's Worry by **Tom Percival.**

Sharing a Shell by **Julia Donaldson** and **Lydia Monks.**











Two new adventures from Dapo Adeola

Last year, superstar illustrator **Dapo Adeola** was inspired to launch a fundraising campaign to bring two of his books to life for blind and visually impaired children and young people. This year, his efforts came to fruition as we released **Look Up! –** his collaboration with **Nathan Byron** – and **We're Going to Find the Monster** written by legendary children's author



A huge part of my career so far has been dedicated to producing books that allow as many children from various backgrounds to see themselves reflected in the wonderful and imaginative pages within. But diversity goes beyond who is featured in a book – it's important that all children are able to access and enjoy them.

Dapo Adeola

6 new Touch to See box sets have been published

Our non-fiction box sets, featuring tactile images accompanied by engaging audio guides, help blind and visually impaired children and young people explore interests, try new activities and feel fully included in learning at school.





My Art and Craft Book

We bring to life six works of art from the Tate Collection through touch and sound to inspire our young blind and visually impaired children to create their own masterpieces using the free art and craft kit that is included. Just like Josiah here, who created his very own version of The Snail by Henry Matisse!

Celebrating the Olympics and Paralympics

To coincide with the **Paris '24 Olympic and Paralympic games** we released two new box sets – *Meet the Paralympic Superstars* and *Get Set Go! Summer Games Celebration*. Featuring audio guides from **Ellie Simmonds**, **Libby Clegg** and **JJ Chalmers**.







Doctor Who Parts One and Two

From the first Doctor to the ninth, the Whoniverse comes to life for blind and visually impaired people of all ages. Featuring a whole host of fan-favourites providing exclusive content on our audio-guides.

We're excited to launch the third and final part in December 2024!

Discovering Rembrandt

Designed for young people aged 11 plus, this box set uncovers the life story of the master painter while exploring 5 of his world-famous artworks. In this immersive Touch to See experience they will discover the atmospheric drama Rembrandt created through brushwork, colour, light and dark. As well as hearing from the man himself, through letters and diaries, as he shares some of the important events that shaped his life.



A special thank you to our readers

Each of our Touch to See books and box sets comes with a very special audio description that guides fingers over the raised pictures. It's a vital part of our service; bringing everything to life as the children build a picture in their mind.

A huge thank you must go to our friends who have given up their time to record these for us. They receive no payment – just the knowledge that they are bringing the visual world to life for blind children and young people. They include:

Ellie Simmonds, Christopher Ecclestonv, Colin Baker, Libby Clegg, JJ Chalmers, Dr Ranj Singh, Cariad Lloyd, Felicity Montagu, Tom Baker, Annette Badland, Colin Davison, Nicholas Briggs, Lenora Crichlow, Oti Mabusi, Sophie Okonedu, Megan McCubbin, Katy Manning, Sir Derek Jacobi, Tom Percival, Anneka Rice, Adojah Andoh, Chris Jarvis, Mira Morrison, Malorie Blackman, Naomi Ackie.







"Your books help my pupil feel the 'same' as their classmates. Words cannot express just how important this is."

Teacher

13 books and box sets in production

Our production team remain busy. Faced with growing demand and more library members than ever before, it's vital we keep up the momentum; releasing new books across a range of interests and topics.

Coming in 24-25:

Touch to See books:

- Mog's Christmas
- The Smartest Giant in Town
- The Night Before the Night Before Christmas
- ABC with Percy the Park Keeper
- The Polar Express
- The Three Little Pigs
- Jack and the Beanstalk
- Supertato
- Oscar and the Bird

Touch to See box sets:

- Sport Heroes
- Doctor Who Part Three
- Winter Snow Sports
- Magnificent Machines Go Green

Further titles will go into production during the year when they are funded.



Jasper and Lauren's story

Living Paintings books bring so much joy to little Jasper's life that his mum, Lauren, was inspired to pick up her paintbrush and volunteer.

When Lauren's 2 year-old son was born, she noticed he had gorgeous white blonde hair. But with Lauren and dad Liam both being fair, they didn't initially think anything of it. It was only when they noticed a repetitive movement in his eyes that they sensed something wasn't right.

It was confirmed at Jasper's 8-week check by a health visitor that he had nystagmus and, after months of hospital appointments and tests, that he had a form of ocular albinism. It means Jasper is severely sight impaired.

"We're in the process of having Jasper registered as severely sight impaired," says Lauren "I like to describe his vision as like an old TV. He can tell what things are but not any detail. That's how I think he sees the world."

One thing that Lauren and Liam were hoping for Jasper was a love of books. "Liam would always read to my tummy when I was pregnant and so we both hoped that Jasper would love books from the start. However, he just wasn't interested."

The family discovered Living Paintings through a support group for children with albinism as well as being introduced to the books through a sensory session with his vision teacher.

"Jasper had only seen flat books or books that just had the textured sections and so as soon as he felt a Living Paintings book, he was like whoa! Suddenly, he could touch the pictures and feel details that he couldn't see. He loved the books immediately.

His first book was one of the Spot books by Eric Hill. He really liked it and got up close to properly examine the tactile pictures. He was around 8 months old when he got his first book, but we could tell this would be a long-time love."

As Jasper has become more familiar with the Living Paintings books, he has a few he goes back to again and again. "His favourites are still the Spot books," says Lauren. "He loves animals and now is really interested in birds. He can hear them when we're walking and always looks up to try and see them flying. Unfortunately, we think he can only likely see a blurry blob in the sky, but we recently had Spot Goes to the Farm in our Living Paintings delivery and it was wonderful to see Jasper really examine the beak and feathers of the hen and chick and for him to finally be able to visualise what a bird might look like."

And it was during one of these special moments for Jasper that Lauren decided she wanted to help other children unlock their favourite things through raised pictures. Lauren has been volunteering with Living Paintings for over a year now and brings the raised pictures to life by painting them in colour.

"I've always been arty and – with it being so personal to us – it seemed like the perfect opportunity to volunteer and give back. I've seen what a huge difference it's made to Jasper, and I love being able to contribute to future books other partially sighted and blind children can enjoy."





> **"It was a 'woah' moment when Jasper could feel all the details that he couldn't see."**
>
> **Lauren**

Lauren is aware that many children who use Living Paintings services may have more limited sight than Jasper, may be losing their sight as they get older, or may have additional challenges to overcome. But most of all, she knows that all parents and children accessing Living Paintings share a desire for there to be accessible reading for all. That has inspired her even more to donate her time to the charity and spread the word.

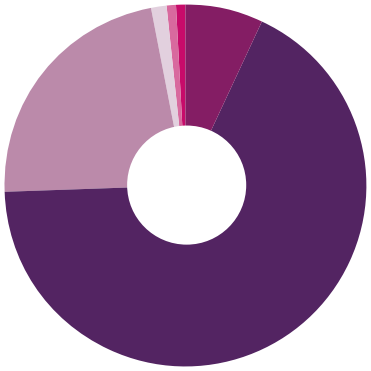
"Living Paintings books have really inspired Jasper's reading and engaged him, and it's ignited a love in books which is something we are delighted about," she says.

"I'm involved in various support groups with parents of visually impaired children and the first thing I always recommend to them is Living Paintings as it's such a positive service. Many of these children desperately need some fun and positivity after sometimes a scary diagnosis and so Living Paintings is so important. I'm so glad I can be a part of it."

The financial picture

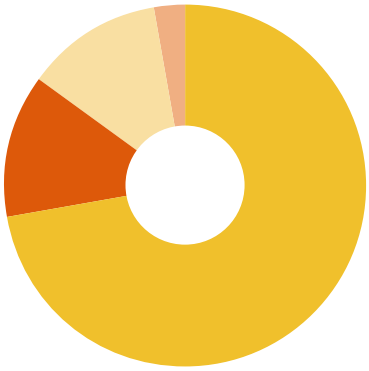
1st June 2023 – 31st May 2024

Where our income came from



Campaigns and Community	£44,102
Trusts and Foundations	£414,270
The Edward Gostling Endowment Fund	£140,000
Regular Givers	£7,965
Legacy	£5,000
Other	£4,378
Total	**£615,715**

Where we spent it



Services for Children & Young People	£377,601
Services for Adults	£66,636
Raising funds	£64,482
Governance	£13,600
Total	**£522,319**

About our surplus/deficit

Thanks to a gift from the Edward Gostling Endowment Fund of £140,000 we achieved a surplus for the year of £93,396. However, once this amount is applied to the newly established endowment fund for which it was gifted, **we experienced an operating deficit of £46,604 which we were able to cover from brought forward funds.**

Our Fund Balances at 31st May 2024

Unrestricted Fund: General 'Cash' Reserve	£234,569
Designated Fund: Property for Charity's Use	£239,937
Designated Fund: Strategic Growth	£64,932
Restricted Fund: Special Projects Yet to be Completed	£183,127
Endowment Fund: The Edward Gostling Fund	£140,000
Total	**£862,565**



The future

Our rapid growth means we are giving more blind and visually impaired children the visual world at their fingertips than ever before. Our challenge now is to maximise our impact and expand our services. We have a busy year ahead!

Delivering new services

We are currently in the research and development stage for two potential new services. The first of these is a project for 0-3 year olds designed in response to a significant need to further support this age group with a range of resources that help with their foundation years' development.

The second is a **literature service for children who are 8 years and older**. We understand that many beneficiaries of this age have outgrown our picture books and although we have a range of non-fiction Touch to See experiences to explore – we want to continue sharing the love of reading with them.

Meeting demand

Last year we doubled the number of children who are blind and visually impaired benefiting from our free, postal library. To meet the growing demand they have created as they continue to borrow from our library we urgently need to put more Touch to See books on our shelves. Last year we succeeded in meeting our ambitious target of adding around **1,000 new Touch to See books** but we have **to do this again** in order to maintain our growth and impact.

Engaging our community

We are most well-known for our adaptations of illustrated children's books, but Living Paintings is so much more. Our non-fiction Touch to See box sets help blind and visually impaired children and young people explore new interests and fully participate in learning at school. We aim to **diversify borrowing** within our membership to increase loans of these box sets by creating more excitement and highlighting the benefits within our communications plans.

> **My student has had a lot of 'light bulb' moments when using the Living Paintings' books. She made connections with what was being taught in general curriculum lessons, and overall it has been a very positive experience.**
>
> **Teacher**



Conclusion from the CEO

Our goals remain ambitious – but with the support of our team, volunteers and donors I'm confident our benefit will continue to grow year by year.

In the second year of our growth strategy, I'm delighted to report that we have made great strides in reaching our ambitious goals. It has been a challenge, but in 35 years of working at Living Paintings I have learnt that overcoming these is something we excel at.

Our anniversary has given us pause to reflect. I can clearly remember when Living Paintings was founded around our kitchen table four decades ago. Our library back then was housed in a spare room at our family home.

The achievements in this report make me so proud of how far we have come and the immense impact we have on the lives of blind and visually impaired children and young people, their families and the professionals working with them. But our work is not done. Our goals remain ambitious –with the support of our team, volunteers and donors, I'm confident our benefit will continue to grow year by year.

I'm particularly excited about our research into a new service for infants and, most importantly their parents and carers. There is such a need for a service that is linked to these critical early development stages. While our picture books can create special moments for families to share together, we recognise the need for a service that helps 0-3 year olds make sense of the visual world beyond books and stories.

This is what we've always been good at; reflection, recognition and action. It's this attitude that ensures we can continue to grow, reach new audiences and make an impact for more children and young people living with sight loss.



Camilla Oldland OBE
Chief Executive

> **This is a very special service. We are forever grateful that we can access it so easily. I can see my son engaging with the books more and more as he gets older – and recognising that they are special books just for him.**
>
> **Parent**

Objectives and activities

The objectives of The Living Paintings Trust, known as Living Paintings, set out in the Memorandum and Articles of Association are: "To relieve and educate blind and partially sighted people"

In setting our objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

What we do

Living Paintings purpose is to improve the life chances of blind and partially sighted people by making the visual world of pictures, books and learning accessible to them.

We design, create and publish unique Touch to See books that make visual images accessible to blind and visually impaired people. From adapting the world's best-loved children's picture books into accessible, tactile-audio formats to creating learning and interest-led resource box sets that can be explored through touch and sound – there is something for all ages in our library's collection.

Each item in our library comes with an educational, entertaining and atmospheric audio description that guides fingers over the raised images of the topics being explored, helping our beneficiaries build up a picture in their mind. It is this combination of touch and sound that enables our beneficiaries to overcome an element of their missing sight and feel included in the visual world that colours and informs our lives.

Everything we produce is available to borrow for free from our postal library, so no matter where our beneficiaries live or what their financial situation is, we can be there for the families, schools and children who need us.



Why we do it

Evidence from the UK Vision Strategy confirms that sight loss is a major concern in the UK with significant health, social and economic impacts. The RNIB state that there are two million people who are blind or visually impaired and this number is set to grow to 2.7 million by 2030.

80% of the information we receive reaches us through our eyes. The impact of this on the lives of blind and visually impaired people cannot be underestimated. Our work aims to help blind and visually impaired people overcome some of the challenges they face as a result of their condition.

Living with sight loss

Children and young people

26,000

blind and visually impaired individuals are under the age of 18.

65%

are in mainstream education.

Blind and visually impaired children and young people are more likely to have had their condition since birth

43%

experience bullying due to their condition.

86%

have found themselves excluded from everyday activities by their peers

With the prevalence rate so low, the majority of mainstream schools are unlikely to have sufficient knowledge to meet their specific additional needs.

40%

don't have friends in their local area

2 in 3

teachers report they lack confidence teaching visually impaired students

1 in 3

local authorities have cut their spending on services for visually impaired children

Adults

85%

of blind and visually impaired people are over the age of 65.

60%

live at the "extremes of poverty".

Around half

of blind and visually impaired adults live alone

20%

are housebound.

50%

feel moderately or completely cut off from the people around them.

3x

more likely to experience depression.

180,000

blind and visually impaired adults in the UK never go out alone (estimated)

2 in 3

working-age adults are not in employment or education

250,000

of those over 75 report they receive little to no help from their local social care services.



Our vision, purpose and values

Our vision

Children living with sight loss will have the visual world at their fingertips.

Our purpose

To improve the life chances of blind and visually impaired children by making the visual world of pictures, books and learning accessible to them.

Our strategic mission

To reach 10,000 blind children and young people and deliver 10 x the benefit by 2032.

Our values

Every decision we make is guided by these principles:

- **Beneficiaries first:** We consider the impact of decisions on our beneficiary group before anything else.
- **Inclusivity:** We will ensure that our 'products' and output are fully accessible across all departments.
- **Creativity:** We challenge the norm and mirror the creativity of our source material in everything we do.
- **Respect:** More than just kindness to our beneficiary and stakeholder groups, we welcome new ideas, are respectful of our source material and truly understand the challenges of those we work with.

> **The books are fantastic. I have used them as a blind Mum with a blind child. We have been home educating for Year 6 and the books have been invaluable. Thank you for all the hard work from everyone involved in running the service.**
>
> **Parent**

Our work plan

Focus for the next three years

The following is by no means an exhaustive list of our activities for the next three years. However, it provides an insight into some of the work we will be doing under our **five strategic pillars** as part of our **10 year growth strategy**.

Engaging our community



1.1 **Build and deliver a refreshed Library Community Communications Plan** to include all contacts with our library beneficiaries, aiming to attract, engage and delight our membership.

1.2 **Research, monitor and evaluate on an annual basis** to ensure our services are relevant, achieving the impact we seek and new developments are beneficiary led. This will help us to create more compelling stories that inspire support.

1.3 **Establish a network of forums** to support the development of new projects to include experts such as paediatric opthalmologists and those with lived experience.

1.4 Ensure a **smooth delivery and returns system** for Touch to See resources currently provided through Royal Mail's Articles for the Blind.



Making picture books accessible

2.1 **Publish at least 10 new Touch to See titles per annum** each with multiple copies and including subjects aligned with our researched themes such as mental health and well-being, engagement with STEM subjects, support of history teaching as Key Stage 2 and diversity .

2.2 **Research, develop and pilot 'Foundation Years' Touch to See resources and support services for parents**. This project, aimed at blind and partially children from babyhood to the age of three years, will support physical, cognitive and emotional development in infancy; a time when the foundations for future learning capacity are established and in turn the foundations for lifelong success are created. This is a 'gateway' project which enables blind and visually impaired children to gain the optimum level of benefit from the Living Paintings Touch to See as they grow up.

2.3 **Research, develop and deliver a service that has stronger relevance to children aged eight and over**; a critical transition point in their literacy development.

2.4 Research, develop and deliver Touch to See **Starter Packs for different age groups**.

Being there for carers

3.1 Research and **establish a Wider Support Services Plan**. This will encompass essential support to parents. It will tie into our new 'Foundation Years' programme, online peer-to-peer support communities for teachers and carers and signpost complementary resources and services.



Making noise

4.1 Pursue a communications plan that ensures that Living Paintings is visible, audible, discoverable and approachable to include:

- becoming a **social media powerhouse** – 'the most wholesome place on the internet';
- building a relevant, accessible and recognisable **brand identity**;
- becoming the **trusted partner and CSR solution within the children's publishing industry**;
- developing an **Ambassador programme**.

Keeping fit



5.1 Continue to **collect and disseminate compelling stories** of the impact of our work to inspire support from all stakeholders from donors to volunteers.

5.2 Continue to develop an organisation that **inspires, supports and develops the people we need to deliver our growth strategy over the next three years** and beyond.

- Trustees – Undertake a skills review and recruit new board members if needed.
- Staff – Pursue a 'People' plan that reviews remuneration, retention, development and where necessary recruitment.
- Volunteers and Pro Bono – Provide an excellent experience, including a sense of community and appreciation with regular communications, and events. Recruit and train as needed.

5.3 Create **a plan for our hard infrastructure** (i .e. premises, equipment and IT) in order to support our growth trajectory whilst ensuring that Living Paintings is a safe place to work. The installation of in-house brailling facility is an example.

5.4 **Develop our eco-system of friends, partners and collaborators** by instilling high levels of trust and authenticity through all contact made by different departments from publishers through to individual donors.

5.5 Pursue **a comprehensive fundraising strategy** that provides the income needed to undertake year on year growth and maintain and grow our financial stability according to our reserves policy.

5.6 Explore and trial methods for **scaling up of Touch to See book production and the use of emerging technology** such as virtual reality to deliver the multi-sensory experience.

Structure, governance and management

Governing document

The Living Paintings Trust was formed in 1988. The Trust was registered with the Charity Commission on 15th February 1989 as a charity. On 31st December 1995, the activities of the charity were transferred to The Living Paintings Trust, a company not having a share capital, limited by guarantee. The company is entitled to those exemptions from UK taxation which are available in law to charities. The Memorandum and Articles of Association govern the Trust.

Administration

The administrative and secretarial duties of the charity are undertaken in our office which is also the company's registered office. Details of professional advisors are detailed on page 28.

Trustees

The Trustees are also the Directors of the company. Under the requirements of the Memorandum and Articles of Association at the Annual General Meeting, one-third of the Trustees retire from office, being those who have been longest in office since their last appointment or re-appointment.

Recruitment of Trustees

The responsibility for appointing new members of the Board rests with the existing Trustees. The aim is to ensure that the membership of the Board includes people with varied skills and interests such as business strategy, the charity sector, education, finance, art history, human resources, law and visual impairment and any other expertise which is needed.

The Trustees use their extensive networks to source possible new appointees and their details are brought to and discussed at a Trustees' Meeting. A potential Trustee is then invited to meet with the Chief Executive and talk with two existing Trustees prior to a formal proposal for an appointment being made.

Induction and training of Trustees

The induction and training process is twofold. Arrangements are made to familiarise a new Trustee with their responsibilities using the Charity Commission's guide 'The Essential Trustee' and the Living Paintings Memorandum and Articles of Association. New Trustees are extensively briefed about Living Paintings' current position, finances, plans for the future and their expected role. They will meet with members of the staff team and some of the volunteers.

The Trustees have overall responsibility for the work of the charity. They agree on policies, strategies and financial budgets. There is a Management Committee which includes a minimum of two Trustees, currently the Chairman and Treasurer, and appropriate staff members which has the responsibility for reviewing in detail the work of the charity. Progress on policy, strategy, financial budgets and operational issues is reported through the Management Committee to the Trustees on a quarterly and annual basis. The day-to-day operation of the Trust's affairs is delegated to the Chief Executive.

> **"It's helped my son talk about his blindness with his peer group, showing his books in show and tell at school and talking about why he has them. He expresses real joy showing them to others around him. He loves listening to the stories, revisiting them often."**
>
> **Parent**

Our Trustees

Cat Bailey (Chairman) Creative Director and Founding Partner, PinkGreen.

Shalin Malde (Treasurer) Qualified Chartered Accountant. Senior Commercial & P&L Manager for New Business Development at Vodafone. Previously at BT & PwC.

Corie Brown (resigned January 2024) Visually Impaired. Continuity and TV Announcer, Channel 4 Television. Previously BBC A disability inclusion champion with lived experience of visual impairment.

Jane Burgess Chartered FCIPD, senior HR leader, currently Chief Human Resources Officer at Zero. Previously at Sturrock & Robson Group, Bovill and Shell plc.

Jane Findlay Head of Programme and Engagement, Dulwich Picture Gallery. Previously at The British Museum, Kenwood House and the National Maritime Museum.

David Hall Parent to visually impaired child. Global Client Director, Wiz Previously Microsoft, Tanium, Veritas Technologies and Symantec.

Tina Jetha Strategic Customer Business Executive, Amdocs. Business and technology transformation specialist . Formerly Accenture Management Consulting.

Louis Moorhouse Visually impaired. Freelance audio editor, music producer and mix engineer.

Claire Short Qualified solicitor. Senior Government Lawyer currently with Department for Energy Security and Net Zero as Deputy Director, Nuclear and Fusion Legal Team.





Our volunteers

We could not operate without the support of our dedicated volunteers. It is their contribution of time in helping us produce our books and running our library service that enables Living Paintings to achieve so much.

Our volunteer numbers for the financial year 23/24 amounted to 150, compared with 12 paid members of staff.

Due to the financial complexities of accounting for their invaluable contribution, we do not reflect this in our accounts. However, we estimate that their donations of time and expertise are worth approximately £200,000 across the financial year. They truly are one of our most valuable assets and we are so incredibly appreciative of the support we receive from them.

Our volunteer team undertake a range of tasks, many of which require specialist skills and training. Their work touches every stage of the production process including writing, researching, recording and editing our audio guides, manufacturing our Touch to See books, facilitating the day-to-day running of our free library service, supporting us with our administration and so much more.

As every activity Living Paintings undertakes includes the help of volunteers, they require substantial professional support from our staff team. We go to great lengths to recruit, train and support them. We create a warm, welcoming and sociable environment so that they can appreciate the immense gratitude we feel.

Our patrons

We are delighted to continue to benefit from the support of our wonderful patrons:

Dame Jaqueline Wilson (pictured right) is a best-selling children's author having sold over 10 million books worldwide. She was Children's Laureate from 2005-2007.

"I think the very best way to get children to develop a love of books is to share stories with them when they are little. But how can you interest a child in a picture book when they are blind?

The answer is through the touch and sound publications that the award-winning Living Paintings offer in their free national library – children can feel what The Gruffalo, Winnie the Pooh, and Thomas the Tank Engine are like. And because of their unique design, the books can be shared – everyone enjoying the story together."

Christopher Lloyd CVO was Surveyor of The Queens Pictures from 1988 -2005 and is a former Curator at Christ Church Oxford and the Ashmolean Museum Oxford.

Sir Timothy and Lady Sainsbury

Sir Timothy is a former MP and Minister of State. He is a former Trustee of the V&A Museum and, alongside Lady Sainsbury, has been a keen supporter of Living Paintings for over 25 years.



Key management personnel remuneration

The Trustees consider the Board of Trustees and the Senior Management Team as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day-to-day basis. All Trustees give of their time freely and no Trustee remuneration was paid in the year. Details of Trustee expenses and related party transactions are disclosed in notes 9 and 20 to the accounts.

The pay of the Senior Management Team is reviewed annually and is normally increased in accordance with average earnings. The remuneration is reviewed to ensure that it is fair and not out of line with similar roles.

Financial review

The financial results of the year can be found on pages 42-55.

We achieved an operating income of £475,715. Expenditure was £522,319. This gave an operating deficit of £46,604 for the financial year. Additionally we were grateful to receive an endowment gift of £140,000 from the Edward Gostling Foundation.

Income

Our total income this year was £615,715

Received into the unrestricted fund

- Donations and legacies totalling £227,367. These donations support our core work of operating a free postal library service for a rapidly growing number of blind and visually impaired people across the UK
- Investment income of £4,378.

Received into the restricted fund

- Donations and gifts of £243,970. This income relates to the production of new Touch to See books, delivery of our free library service and other specified projects

Received into the Edward Gostling Endowment Fund

- Gift of £140,000.

We are reliant on donations from grant making trusts to fund the majority of our work and we are grateful to all those who supported us again or for the first time this year. Some of these are listed on pages 33-34.

The Trustees have set a budget for 2024/25 which predicts a year-on-year increase in income.

Only a small amount of our income is promised in advance, therefore the support of our donors is absolutely crucial to continue our services that have never been more in demand.

Expenditure

This year we spent £522,319. Budget expenditure for 2024/25 is increasing by approximately 20% to reflect higher operating costs resulting from a 100% increase in beneficiaries and inflationary factors.

Operating deficit

Excluding the gift that was received specifically to create an endowment fund, we achieved an operating deficit of £46,604 for the year. This was covered by funds brought forward from the previous financial year.

Our fund balances at 31st May 2024

1. The Unrestricted Fund of £539,438 compromises:
    - £234,569 as a General Reserve.
    - £239,937 property and fixed assets for use by the charity – Designated Fund.
    - £64,932 Strategic Growth – Designated Fund

For clarity, the Trustee's agreed todesignate the capital element within the Unrestricted Fund compromising property and fixed assets for use by the charity.

> **Thanks to the Living Paintings books, she has improved communication and social skills. She is able to discuss the story with other people and this has increased her confidence.**
>
> **Teacher**

2. The Restricted Fund of **£183,127** compromises:
    - **£103,879** for funded projects that are not yet completed. This mainly relates to the production of Touch to See books, where the production period is between 9 to 18 months.
    - **£79,248** to the Library Fund. This relates to donations which have been given specifically for various elements of the Library Service, including donations for the provision of the library service in specific geographic areas.
3. The Edward Gostling Endowment Fund:
    - **£140,000**

Reserves Policy

Our Reserves Policy seeks to ensure that a General Cash Reserve is maintained at a level that enables The Living Paintings Trust to manage financial risk and short-term income volatility, allowing us to sustain optimal levels of service, while ensuring that financial commitments can be met as they fall due. The Trustees have therefore defined the Reserves Policy such that a General Cash Reserve of Unrestricted Funds excluding Designated Funds which include fixed assets and any secured loans thereon be maintained equivalent to 6 months unrestricted expenditure against the budget for the upcoming financial year.

The management team proactively work to maintain reserves above the policy threshold through routinely monitoring the funding position combined with the on-going forecasting of anticipated income and expenditure. Should funds fall below defined trigger points, there are clear procedures in place to assess the situation and determine whether mitigating actions are required to recover the position. According to this policy the target General Cash Reserve was £232,354 and we are pleased to report that this has been achieved with a closing General Reserve of £234,569.

Risk Management

The Trustees have continued to refine our risk management strategy. This has been included in a review of the major risks which the charity may encounter and the establishment and enhancement of procedures to mitigate these identified risks. The principle risk remains that of maintaining current levels of income. Steps that have been taken to mitigate this risk include the establishment and maintenance of a comprehensive database involving weekly, monthly and annual reporting and which drives our fundraising efforts alongside the creation of a fundraising strategy which includes the development of new income streams. Trustees are satisfied that adequate systems are in place to mitigate any exposure to our major risks, in particular financial and operational risks.





Our donors – trusts and foundations

The following is a list of some of the trusts and foundations who generously supported our work over the year.

The Edward Gostling Foundation
BBC Children In Need
The Underwood Trust
National Lottery - Community Fund (Awards for All)
The Patrick and Helena Frost Foundation
The Will Charitable Trust
The Clare Milne Trust
The Eveson Charitable Trust
The Robert McAlpine Foundation
The Cotswold Primrose Charitable Trust
The Shoe Zone Trust
The Valentine Charitable Trust
The R S Macdonald Charitable Trust
The Nicky & Eileen Barber Charitable Trust
Eastern Counties Educational Trust Limited
The Sobell Foundation
February Foundation
The Souter Charitable Trust
The Weinstock Fund
The Barbara Ward Children's Foundation
The Batchworth Trust
The Lawson Trust
The Wyfold Charitable Trust
William Jackson Food Group
Berkshire Community Foundation
The Dorothy Hay-Bolton Charitable Trust
The 29th May 1961 Charitable Trust
The Hugh Fraser Foundation
Sandra Charitable Trust
The D'Oyly Carte Charitable Trust
Rees Jeffreys Road Fund
The Edward and Dorothy Cadbury Trust
The Ogden Trust
The Mackintosh Foundation
Ulverscroft Foundation
The Fence Club Trust Fund
Joan Wilkinson Charitable Trust
The Ernest Kleinwort Charitable Trust
The Sir Jules Thorn Charitable Trust
Colyer-Fergusson Charitable Trust
The Shanly Foundation
The Wixamtree Trust
Miss W E Lawrence Charitable Trust
The Benham Charitable Settlement
The Rubin Foundation Charitable Trust
The Portishead Nautical Trust
The Patrick Trust
The Norton Foundation
The Alice Ellen Cooper-Dean Charitable Foundation
The Vera Outhwaite Charitable Trust
The Joseph and Annie Cattle Trust
The Lennox Hannay Charitable Trust
The William Kenneth Hutchings Charitable Trust
Lord Leverhulme's Charitable Trust
Sussex Community Foundation
The Strangward Trust
The Chalk Cliff Trust
The Colefax Charitable Trust
The Mary Homfray Charitable Trust
Suffolk Community Foundation
Community Foundation For Buckinghamshire
P F Charitable Trust
The Mickleham Trust
The Bellinger Donnay Charitable Trust
Sir John Priestman Charity Trust
The Macfarlane Walker Trust
The Jenour Foundation
Charity Of Charles Clement Walker
Herefordshire Community Foundation
The Rainford Trust
The George A Moore Foundation
The Sir James Roll Charitable Trust
A W Gale Charitable Trust
The Paul Bassham Charitable Trust
Cruden Foundation Limited
Fight for Sight / Vision Foundation
The Charles and Elsie Sykes Trust
The Gordon Fraser Charitable Trust
Carew Pole Charitable Trust
W G Forsyth Fund

The Ammco Trust
The Sylvia and Colin Shepherd Charitable Trust
Cumbria Community Foundation
The W. M. Mann Foundation
The Rothley Trust
The Walwyn Chapman Charitable Trust
The Barbara A Shuttleworth Memorial Trust
John James Bristol Foundation
Hampshire and Isle of Wight Community Foundation
The John and Susan Bowers Fund
The Walter Guinness Charitable Trust
Fowler Smith and Jones Charitable Trust (FSJ Trust)
Mr and Mrs J A Pye's Charitable Settlement
Helen Robertson Charitable Trust
Mrs E Y Imrie's Charitable Trust
The Norman Family Charitable Trust
The Englefield Charitable Trust
The Purey Cust Trust CIO
The Aylesford Family Charitable Trust
Harford Charitable Trust
Baron Davenport's Charity
Marsh Charitable Trust
The Maud Elkington Charitable Trust
Ormonde Foundation
The De Brye Charitable Trust
Laura Elizabeth Stuart Memorial Trust
The Ian Askew Charitable Trust
The Dumbreck Charity
The Gilbert & Eileen Edgar Foundation
The Alan Jenkin Stokes Memorial Trust
Douglas Arter Foundation
The Sir James Reckitt Charity
Percy Hedley 1990 Charitable Trust
The W E Dunn Trust
The George Ernest Ellis Foundation
The Doris Field Charitable Trust
The Robert and Margaret Moss Charitable Trust
The Stanton Ballard Charitable Trust
The Helen Jean Cope Charity
Eddie Dinshaw Foundation
The Lillie Johnson Charitable Trust
The Bartle Family Charitable Trust



Alma Jean Henry Charitable Trust
The Louis Baylis Charitable Trust
Melton Mowbray Building Society Charitable Foundation

Additionally, we received highly valued gifts made by friends to Living Paintings and beneficiaries. We also received invaluable support-in-kind from organisations, companies and individuals.

To each and every person, group, business, foundation and grant making trust who have supported us this year we extend the greatest of thanks. It is their generosity that makes our work possible.

Camilla Oldland, OBE
Chief Executive

The Trustees' report was approved by the Board of Trustees on 8th November 2024.

Cat Bailey – Chairman
Trustee

Shalin Malde – Treasurer
Trustee

Reference and administrative details of the company, its trustees and advisers for the period ended 31 May 2024

Trustees

- Cat Bailey, Chairman
- Shalin Malde, Treasurer
- Corie Brown (resigned January 2024)
- Jane Burgess
- Jane Findlay
- David Hall
- Tina Jetha
- Louis Moorhouse (appointed February 2024)
- Claire Short
- Cat Bailey and Shalin Malde are members of the Management Committee

Trustees appointed

Louis Moorhouse (February 2024)

Trustees resigned

Corie Brown (resigned January 2024)

Company details

Company registered number: 03095963
Charity registered number: 1049103

Registered office

Queen Isabelle House, Unit 8,
Kingsclere Park, Kingsclere,
Newbury, Berkshire, RG20 4SW

Company secretary

Camilla Oldland

Chief Executive

Camilla Oldland

Independent auditor

Critchleys Audit LLP, Park Central,
40-41 Park End Street, Oxford, OX1 1JD.

Bankers

Bank of Scotland
The Edinburgh Royal Mile Branch,
300 Lawnmarket, Edinburgh, EH1 2PH

National Westminster Bank
30 Market Place, Newbury,
Berkshire, RG14 5AG

Newbury Building Society 105b
Northbrook Street, Newbury, Berkshire,
RG14 1AA

CAF Bank Limited
PO Box 289, West Malling, Kent,
ME19 4TA

Solicitors

Pitmans
47 Castle Street, Reading, Berkshire,
RG1 7SR

FUNDRAISING REGULATOR


She told the others what to get. "And do be very quick!
My uncle could be dying – he looks extremely sick."

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 MAY 2024

The Trustees, who are also the directors of The Living Paintings Trust for the purpose 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).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity 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 Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF THE LIVING PAINTINGS TRUST

Opinion

We have audited the financial statements of The Living Paintings Trust (the 'Charity') for the year ended 31st May 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st May 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF THE LIVING PAINTINGS TRUST

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report and the strategic report prepared for the purposes of company law, is consistent with the financial statements; and
- the strategic report and the directors' report included within the Trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the Charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF THE LIVING PAINTINGS TRUST

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities, and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our knowledge and experience;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the Company.

We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence where applicable; and

- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected, and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims;
- reviewing relevant correspondence.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF THE LIVING PAINTINGS TRUST

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Katherine Wilkes (Senior Statutory Auditor) 22/11/24

for and on behalf of Critchleys Audit LLP
Chartered Accountants

Statutory Auditor

Park Central,
40-41 Park End Street,
Oxford,
OX1 1JD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MAY 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income and endowments from:								
Donations and legacies	**3**	227,367	243,970	140,000	611,337	241,811	390,161	631,972
Investments	**4**	4,378	-	-	4,378	727	-	727
Other income	**5**	-	-	-	-	31,432	-	31,432
Total income and endowments		231,745	243,970	140,000	615,715	273,970	390,161	664,131
Expenditure on:								
Raising funds	**6**	64,482	-	-	64,482	50,831	-	50,831
Charitable activities	**7**	194,608	263,229	-	457,837	137,998	359,731	497,729
Total expenditure		259,090	263,229	-	522,319	188,829	359,731	548,560
Net income/ (expenditure) and movement in funds		(27,345)	(19,259)	140,000	93,396	85,141	30,430	115,571
Reconciliation of funds: Fund balances at 1 June 2023		566,783	202,386	-	769,169	481,642	171,956	653,598
Fund balances at 31 May 2024		539,438	183,127	140,000	862,565	566,783	202,386	769,169

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities. It is to be noted that excluding the gift that was received specifically to create an endowment fund, **we achieved an operating deficit of £46,604 for the year**.

BALANCE SHEET AT 31 MAY 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	**12**		239,937		252,931
Current assets					
Debtors	**13**	63,651		88,997	
Cash at bank and in hand		587,795		459,149	
		651,446		548,146	
Creditors: amounts falling due within one year	**14**	(28,818)		(31,908)	
Net current assets			622,628		516,238
Total assets less current liabilities			862,565		769,169
Capital funds					
The Edward Gostling Endowment Fund	**16**		140,000	-	
Income funds					-
Restricted funds	**17**		183,127		202,386
Unrestricted funds	**18**				
General Cash Reserve		234,569		223,852	
Designated Fixed Asset Fund		239,937		252,931	
Designated Strategic Growth Fund		64,932		90,000	
Total Unrestricted funds			539,438		566,783
			862,565		769,169

The financial statements were approved by the Trustees on 8th November 2024

Cat Bailey – Chairman
Trustee

Shalin Malde – Treasurer
Trustee

Company registration number 03095963

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MAY 2024

		2024		2023	
	Notes	**£**	**£**	**£**	**£**
Cash flows from operating activities					
Cash generated from operations	22		130,869		56,453
Investing activities					
Purchase of tangible fixed assets		(6,601)		(38,555)	
Investment income received		4,378		727	
Net cash used in investing activities			(2,223)		(37,828)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			128,646		18,625
Cash and cash equivalents at beginning of year			459,149		440,524
Cash and cash equivalents at end of year			587,795		459,149

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2024

1 Accounting policies

Charity information

The Living Paintings Trust is a private company limited by guarantee incorporated in England and Wales. The liability of the members of the company is limited by their guarantee to contribute £1 each towards the liabilities of the company in event of liquidation.

The registered office is Queen Isabelle House, Unit 8, Kingsclere Park, Kingsclere, Newbury, Berkshire, RG20 4SW.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Companies Act 2006, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "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)" (effective 1 January 2019). The Company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. Trustees have considered the current levels of cash and unrestricted reserves. The Trustees also note that the charity owns its freehold property, which is unmortgaged. Based on this review the Trustees believe that the financial statements have been prepared appropriately on the going concern basis.

1.3 Charitable funds

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses and allocated to the appropriate fund.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Company.

1.4 Income

Income is recognised when the Company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2024

1 Accounting policies (Continued)

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipts and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Company, can be reliably measured.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the Company which is the amount the Company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

The recognition of income from grants is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred revenue. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Governance costs are those incurred in connection with administration of the Company and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the Company's educational operations, including support costs and costs relating to the governance of the Company apportioned to charitable activities.

Library materials are only of benefit to blind and partially sighted people and therefore are of very low commercial value. As such they are expensed in the year rather than being treated as a capital asset for ongoing use in the charity.

All expenditure is inclusive of irrecoverable VAT.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2024

1 Accounting policies (Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Long term leasehold property	50 years – straight line basis
Office equipment	5–10 years – straight line basis
Computer equipment	3 years – straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Company has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Company's balance sheet when the Company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally 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.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2024

1 Accounting policies (Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Company's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Company's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Tangible fixed assets

Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. Residual value assessments consider issues such as the remaining life of the asset and projected disposal values.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2024

3 Income from donations and legacies

	Unrestricted funds	Restricted funds	Endowment funds	Total	Unrestricted funds	Restricted funds	Endowment funds	Total
	2024	2024	2024	2024	2023	2023	2023	2023
	£	£	£	£	£	£	£	£
Donations and gifts	222,367	243,970	140,000	606,337	241,104	390,161	-	631,265
Legacies receivable	5,000	-	-	5,000	707	-	-	707
	227,367	243,970	140,000	611,337	241,811	390,161	-	631,972

4 Income from investments

	Unrestricted funds	Unrestricted funds
	2024 £	2023 £
Interest receivable	4,378	727

5 Other income

	Unrestricted funds	Unrestricted funds
	2024 £	2023 £
Other income	-	31,432

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2024 £	2023 £
Other costs	13,812	15,787
Staff costs	50,670	35,044
Raising funds	64,482	50,831
	64,482	50,831

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2024

7 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Staff costs	282,782	294,866
Depreciation and impairment	19,595	16,030
Direct charitable expenditure	141,860	175,508
	444,237	486,404
Share of support and governance costs (see note 8)		
Governance	13,600	11,325
	457,837	497,729
Analysis by fund		
Unrestricted funds	194,608	137,998
Restricted funds	263,229	359,731
	457,837	497,729

8 Support costs allocated to activities

	Charitable activities 2024 £	Charitable activities 2023 £
Governance	13,600	11,325

Governance costs comprise:	**2024 £**	**2023 £**
Audit fees	10,980	10,500
Legal and professional	2,620	825
	13,600	11,325

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Company during the year.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2024

10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Production	4	4
Fundraising and publicity	3	3
Administration and management	2	2
Library	3	3
Total	12	12

Employment costs	2024 £	2023 £
Wages and salaries	312,831	297,023
Social security costs	13,799	26,808
Other pension costs	6,822	6,079
	333,452	329,910

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024 Number	2023 Number
In the band £60,001 – £70,000	-	1
In the band £70,001 – £80,000	1	-

Remuneration of key management personnel

The key management personnel of the charity comprise Trustees and the Senior Management Team. The total employee benefits of the key management personnel were £78,169 which includes employer NI and pension (2023: £76,129).

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2024

12 Tangible fixed assets

	Long term leasehold property £	Office equipment £	Computer equipment £	Total £
Cost				
At 1 June 2023	362,357	75,787	74,259	512,403
Additions	-	4,009	2,592	6,601
At 31 May 2024	362,357	79,796	76,851	519,004
Depreciation and impairment				
At 1 June 2023	140,051	58,082	61,339	259,472
Depreciation charged in the year	7,262	4,613	7,720	19,595
At 31 May 2024	147,313	62,695	69,059	279,067
Carrying amount				
At 31 May 2024	215,044	17,101	7,792	239,937
At 31 May 2023	222,306	17,705	12,920	252,931

The leasehold premises comprise 2 leases each of 999 years calculated from 29th September 1986 each at a rent of £100 per annum.

13 Debtors

Amounts falling due within one year:	2024 £	2023 £
Trade debtors	709	709
Accrued income	56,692	83,526
Prepayments	6,250	4,762
	63,651	88,997

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	-	7,081
Trade creditors	8,233	11,184
Other creditors	9,605	5,143
Accruals	10,980	8,500
	28,818	31,908

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2024

15 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	6,822	6,079

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost represents contributions payable by the company to the fund and amounted to £6,822 (2023: £6,079). At the year end, pension contributions of £2,643 (2023: £2,972) were outstanding.

16 Endowment funds

Endowment funds represent assets which must be held permanently by the Company. Income arising on the endowment funds can be used in accordance with the objects of the Company and is included as unrestricted income. Any capital gains or losses arising on the assets form part of the fund.

	At 1 June 2023 £	Incoming resources £	At 31 May 2024 £
Expendable endowments			
Edward Gostling Endowment Fund	-	140,000	140,000

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

		Movement in funds			Movement in funds		
	Balance at 1 June 2022 £	Incoming resources £	Resources expended £	Balance at 1 June 2023 £	Incoming resources £	Resources expended £	Balance at 31 May 2024 £
Funded projects awaiting completion	70,548	230,736	(139,376)	161,908	93,920	(151,948)	103,880
Library fund	101,408	159,426	(220,356)	40,478	150,050	(111,281)	79,247
	171,956	390,162	(359,732)	202,386	243,970	(263,229)	183,127

Funded projects awaiting completion consist of numerous funds of varying sizes covering specific projects in line with the charity's objectives for instance the creation and manufacture of new Touch to See book titles.

The Library Fund comprises multiple donations made specifically towards the costs of providing the Library Service free of charge to blind and partially sighted beneficiaries.

Management accounting procedures quarterly track the movement in each individual restricted fund. They provide the necessary information to ensure that the appropriate balance is held in each account in order to complete the projects and thus meet the restrictions imposed by the donors.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2024

18 Unrestricted funds

	Movement in funds					Movement in funds			
	Balance at 1 June 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 June 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 May 2024 £
Designated fixed asset fund	230,406	-	(16,030)	38,555	252,931	-	(19,595)	6,601	239,937
Strategic growth fund	60,000	-	-	30,000	90,000	-	(25,067)	-	64,933
General funds	191,236	273,970	(172,799)	(68,555)	223,852	231,745	(214,428)	(6,601)	234,568
	481,642	273,970	(188,829)	-	566,783	231,745	(259,090)	-	539,438

19 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
At 31 May 2024:				
Tangible assets	239,937	-	-	239,937
Current assets/(liabilities)	299,501	183,127	140,000	622,628
	539,438	183,127	140,000	862,565

	Unrestricted funds 2023 £	Restricted funds 2023 £	Endowment funds 2023 £	Total 2023 £
At 31 May 2023:				
Tangible assets	252,931	-	-	252,931
Current assets/(liabilities)	313,852	202,386	-	516,238
	566,783	202,386	-	769,169

20 Related party transactions

During the year one trustee's parents donated £120 to the charity for general purposes (2023: £nil).

During the year one trustee was reimbursed expenses totalling £94 (2023: £nil). These were paid at year end.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2024

21 Controlling party

There is no overall controlling party.

22 Cash generated from operations

	2024 £	2023 £
Surplus for the year	93,396	115,571
Adjustments for: Investment income recognised in statement of financial activities	(4,378)	(727)
Depreciation and impairment of tangible fixed assets	19,595	16,030
Movements in working capital:		
Decrease/(increase) in debtors	25,346	(59,669)
(Decrease)/increase in creditors	(3,090)	8,669
(Decrease) in deferred income	-	(23,421)
Cash generated from operations	130,869	56,453

It is to be noted that excluding the gift that was received specifically to create an endowment fund, **we achieved an operating deficit of £46,604 for the year**.

23 Analysis of changes in net funds

The Company had no debt during the year.

Living Paintings

www.livingpaintings.org

/LivingPaintings
/LivingPaintings
livingpaintingscharity

Queen Isabelle House
Unit 8
Kingsclere Park
Kingsclere
Newbury
Berkshire
RG20 4SW

Company registered number: 03095963
Charity registered number: 1049103

THE LIVING PAINTINGS TRUST

England & Wales - Charity number 1049103

Accounts

Living Paintings

Trustees' Report & Financial Statements 2022-23

The Living Paintings Trust



Company registered number: 03095963
Charity registered number: 1049103

Contents

Report of the Trustees for the year 1st June 2022-31st May 2023

Welcome from our Chairman 3
Our Work 4
The Difference We Make 5
Our Year 6
Our Impact 7
Matilda's Story – Case Study 8
Highlights 10
Focus on Publishing 14
The Financial Picture 16
The Future 17
Lorna's Story - Case Study 18
Mia's Story – Case Study 19
Conclusion from the CEO 20
Objectives and Activities 21
What we do and Why we do it 21
Living with Sight Loss some facts 22
Vision, Mission and Values 23
Our Work Plan – the next 3 years 24
Structure Governance and Management 26
Financial Review 29
Administrative and Professional Information 33
Statement of Trustees' Responsibilities 35
Report of Independent Auditors 36
Statement of Financial Activities 40
Balance Sheet at 31st May 2023 41
Cash Flow Statement 42
Notes to the Financial Statements 43

Welcome From Our Chairman

"It's been a transformative year for our small charity. We are now reaching more blind and visually impaired children and young people than ever before."

Storytime holds a very special place in my heart. Coming together with a picture book was a bedtime ritual, reading and exploring the illustrations on each page; the combination bringing the story to life. One cannot work without the other. My boys are a bit older now - reading with Mum isn't high on their agenda - storytime has been replaced with homework, and again I am struck by how much of their learning is visual.

It serves as a stark reminder to me that the vast majority of learning and leisure as a child is almost entirely based on vision; and what this could mean for the estimated 26,000 blind and visually impaired children and young people living in the UK today.

This is why I am so incredibly proud to Chair Living Paintings, a unique charity that is dedicated to bridging this gap and bringing the visual world of books and learning to life for children who would otherwise miss out on these vital experiences.

For me, it's the feedback we receive almost daily from our beneficiary groups – whether that be families, those working with visually impaired youngsters or, indeed, the children themselves – that really demonstrates how our work is completely transforming the day-to-day lives of so many children and young people and giving them a better future. I hope this will shine through as you read this report.

What we do is such a simple concept, but it makes such an incredible difference, a true example of accessibility in action.

It's been an exciting time to be leading the board of Trustees at Living Paintings. The last year has been transformative for our small charity, as we reached more blind and visually impaired children and young people than ever before. In fact, we have more than doubled the number of beneficiaries we are reaching with our service. A great achievement!

This incredible success comes just a year into implementing our new growth strategy - I am constantly impressed by the Living Paintings team for their creativity, agility and sheer dedication. It isn't easy for smaller charities to make an impact on this scale, challenged with limited budgets and resources, and I am regularly blown away by the team's lateral thinking and hard work.

It's also been a year of change, but one that has growth and impact at its heart. This has been the year we have officially shifted our core focus to services for children and young people for the foreseeable future. However, this does not mean an end to our work with blind and visually impaired adults. Our library remains open to them, and our collection of accessible resources is still available. We also continue to develop new ways to reach adults in the community to ensure that they are still able to benefit from the service we provide. I hope you enjoy this snapshot of the last financial year at Living Paintings, alongside the stories of those who are most important – our young library members.



Cat Bailey
Chair of the Board of Trustees



Our Work

Giving blind and partially sighted people access to the visual world at their fingertips.

Every day, four families in the UK are told that their child is losing their sight. It can be a devastating diagnosis, shattering their perception of parenthood and creating uncertainty over their child's future. How will they enjoy a bedtime story together? How will they keep up with their learning at school? How will they make friends if they can't join in with the simple things most people take for granted?

These are just some of the questions we hear from families faced with such a diagnosis. With 80% of the information our brain receives reaching us through our eyes, blindness has a detrimental impact on their social and educational development at their most vital stage of life. More than anything, parents simply want their children to feel included and grow up with the same opportunities as every other child.

We exist so that no blind child has to miss out on the images that colour and inform our lives. For over 30 years we have been creating unique Touch to See experiences for blind and visually impaired children and young people, bringing the visual world of pictures, books and learning to life through touch and sound.

The service we provide is simple, yet innovative and impactful. From adapting the world's best-loved picture books into accessible formats, to creating tactile-audio resources linked to the National Curriculum and interest-led topics. Everything we create is hand-crafted with love at our Kingsclere production studios and comes with audio descriptions that guide fingers over the raised pictures to help blind youngsters and adults build up the images being explored in their minds eye. Our growing collection of unique Touch to See books and resources are available to borrow for free from our postal library for blind people; so – whatever their financial circumstances or location – we can be there for every child, family and school that needs us.

Our Accessible Library



5,240

blind and visually impaired people of all ages benefitting from our free service



6,200

Accessible Touch to See fiction and non-fiction books on our shelves

The Difference We Make



Frankie is soon to turn 3. She is completely blind and registered as severely sight impaired.

"We have been ordering books through Living Paintings since she was very small and she has just begun to explore the tactile images, taking so much joy in finding the characters from the book with her fingers. She is just beginning to show an interest in braille and so we are very excited to begin to use the translations in the books. **This amazing charity is helping us to bring life to Frankie's stories and expand her knowledge of the world through her fingers.**

It's hard to express just how much gratitude we feel for this amazing service. Receiving Frankie's diagnosis was a very challenging time for us but knowing there are people such as Living Paintings who exist to ensure the barriers to her inclusion are broken down has made our journey so much easier. Thank you from the bottom of our hearts... we look forward to ordering many, many, many more books in the future!"



Arlo is 6 years old and is registered as sight impaired and his glasses do not correct his vision. Arlo has been diagnosed with a broad range of issues and it's still quite unknown what Arlo can and cannot see.

"Arlo loves receiving the Living Paintings books and he really enjoys feeling the pictures which enable him to engage with the story and build a better picture of what the story is all about.

He notices very small details and indentations that I don't even notice myself. I'm always shocked at the details Arlo picks up from the pictures by feeling the raised parts and the indentations.

We read through the books with Arlo and sometimes he likes to share the stories with his siblings. Arlo has taken his books into school quite a few times to share with his class. He tells his teacher and class that they are very special books.

These books have helped spark an interest in reading books for Arlo. He really concentrates on feeling the pictures. Arlo is very proud to use Living Paintings books."



Archie, now two, was only a few months old when he was diagnosed with ocular albinism, which has affected his sight.

"Archie loves every moment he can to be with his loved ones. Although we are still learning everyday what he can and can't see, one thing is for certain – he LOVES his story time with Living Paintings.

Although it's been over a year since Archie's diagnosis, it was only recently I realised that my son will never see the night sky, a shooting star or watch on as the morning sun rises then sets. But with Living Paintings stories, he will – through literacy.

A child who is visually impaired should never miss out on these moments – because even without sight, there is still vision."



Our Year

It's been a big year for Living Paintings.

Through innovative campaigning and service development, we have seen incredible growth over the last 12 months which is enabling us to make a greater impact for blind children and young people across the UK.

125% increase in library beneficiaries

We welcomed **2,677 new** blind and visually impaired people to the Living Paintings family. **86%** of these were children and young people.

60% increase in loans made across the year

We are sending more books out than ever before, but we're just getting started. **72%** of our new members joined at the end of the financial year, so our library is expected to be even busier in 23/24 as they begin to discover our wonderful world of accessible books and learning.

250 new accessible books and resource box sets added to our library

We produced and added multiple copies of **six new audio tactile adaptations of popular children's picture book titles** and **two non-fiction resource box sets** to our growing collection of accessible Touch to See experiences.

£632,698 raised to support our work

Thanks to the incredible support of our donors, we generated **29%** more income than the previous financial year; helping us reach unprecedented numbers of new beneficiaries, deliver innovative new projects, and provide a greater benefit to blind children and young people across the UK.

10,500 additional lives touched by our service

Our books are designed to be shared with friends and family. We estimate that for every Living Paintings beneficiary, two additional sighted family members or peers have been touched by our work.

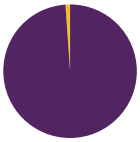
> **This is the first time I have seen your books and would just like to say WOW what an amazing thing you do!**
>
> **Parent**

Our Impact

We exist to improve the life chances of blind children and young people by making the visual world of pictures, books and learning accessible to them.

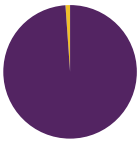
Every year, we complete a survey with the families, schools and professionals we work with to gain an understanding of how Living Paintings benefits the blind children and young people in their lives. The results speak for themselves; our Touch to See books and box sets have a far-reaching impact that helps blind children fully take their place in our visual world.





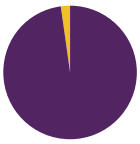
Building confidence

99% say our Touch to See books and box sets have **improved their overall confidence**.



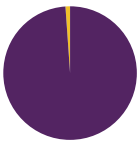
Supporting young learners

99% say Living Paintings' service has **increased their engagement and interest in learning and school work**.

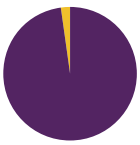


Promoting positive wellbeing

98% of our child beneficiaries have **improved social skills** and find it easier to **make friends**.

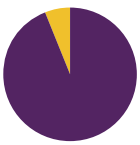


99% say they have benefitted from an increase shared experiences with the sighted people in their lives.



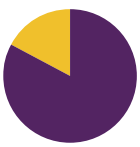
Raising young readers

98% of our young library beneficiaries have developed **improved confidence and interest in reading**.



Trying new things

94% say our service **empowers** their children to **try new physical and social activities**.



83% of beneficiairies use our Touch to See books daily or weekly.

> **Over the last six months the Living Paintings books have had such an impact on his self-confidence and understanding of the world and his environment.**
>
> **Teacher**

Matilda's Story

Everyone knows the story of Matilda. Roald Dahl's famous young bookworm would read every novel she could get her hands on from a very young age and stories became a huge part of her life.

> **Matilda can now be involved with books! She has gained a love of books and reading because now she can feel the picture's putting images to the story.**
>
> **Parent**

Laura Edwards loved the story so much that she named her daughter after the titular character hoping that she, too, would love to read.

Unfortunately, her daughter Matilda wouldn't take to stories as easily as her famous namesake. That's because Matilda is visually impaired.

"When Matilda was born, she had beautiful silvery blonde hair that everyone commented on. It was only when we noticed her eyes wobbling that we realised that her gorgeous hair was a sign of oculocutaneous albinism which affected her sight."

Finding out that Matilda, now six, was visually impaired meant that getting her to engage with books and learning to read would be a huge challenge for the family. Laura and her husband Ryan and two sons Tristan (12) and Alexander (14) all tried their best with large picture books, but nothing seemed to work.

When Matilda was 18 months old, Laura heard about Living Paintings.

"The first book we received was Spot the Dog. I remember thinking that Matilda wouldn't be interested because we had already tried that book. **But, when she felt the raised pictures for the first time, it was a real 'Eureka' moment, and something clicked in her little head. It was wonderful.**"

From that moment on, Matilda has been an avid fan of the Living Paintings library and now she does a special job for them. She is a trusted 'VI (visually impaired) Editor' and is sent draft versions of new releases to road test and give feedback on.

Matilda says: "I like to help with the new books. Dance with Oti: The Bird Jive is my favourite."

The book is by Strictly Come Dancing's Oti Mabuse and includes a step-by-step dance tutorial.

"I got to join in and try out the dancing. My mummy read the story and I acted it out. I could see the pictures through touching them and could help match them up with the story – it was so much fun!"

Laura adds: "Matilda takes her job as a VI Editor for Living Paintings seriously and loves being a part of something so special. We're so grateful that we discovered the charity so early on in Matilda's life and we attribute her love of reading and stories as well as her fantastic imagination to those first books that unlocked pictures in her mind. She now wants to help children just like her to have the same experiences and really enjoys working with the team to make sure the books for visually impaired children are approved by visually impaired children."













Highlights

Bringing the coronation to life for blind children

The Coronation of King Charles III promised to be a visual spectacle that brought the country together in celebration. As excitement for the event grew, we knew that so many blind and visually impaired children would miss out on the rich imagery, history and pageantry ingrained in the ceremony. What followed sparked the biggest and most impactful campaign Living Paintings has launched in its 34-year history; **Coronation: The Sensory Experience for Blind Children**.

As part of this special project, we created tactile images of the St Edward's Crown, the flower emblems of the United Kingdom and the profile image of King Charles III which will become the iconic image of his reign. These were made available, beautifully packaged as a special commemorative coronation gift, to all blind and visually impaired children across the United Kingdom – regardless of whether they were a member of our library – and was theirs to keep forever.

A star-studded line-up of friends supported us by recording audio guides, including **Dame Joanna Lumley**, **Sir Derek Jacobi**, **Roman Kemp**, **Mel Giedroyc**, **Omid Djalili** and Living Paintings beneficiary, 12-year-old **Eleanor Stollery**. Each recorded an audio description for a specific age group, so these materials could be enjoyed and appreciated by children and young people of all ages.

The campaign attracted a huge amount of media attention with broadcast coverage on **The One Show** and **ITV News** as well as appearing in the **Daily Mail**, **The Guardian**, and on **BBC Radio 4.**

Demand for our free gift was phenomenal, with over **7,300 coronation gifts delivered** in the weeks leading up to the event, so blind and visually impaired children could participate in learning at school and feel fully included as they settled down to watch the event with their families.

Thanks must go to the army of volunteers who helped us pack up and despatch our coronation gifts from our Kingsclere HQ and to our generous donors including The Department for Education, the St James's Place Charitable Foundation, The Cotswold Primrose Charitable Trust, The Underwood Trust and The Spectacle Makers' Charity. This incredible support helped bring joy to so many blind and visually impaired children and young people and brought Living Paintings' unique service into more lives than ever before.

> **My daughter was thrilled to receive the Kings coronation tactile pack from Living Paintings. Her face just lit up when she was feeling the tactile pictures and made her feel special.**
>
> **Parent**

Our coronation campaign



7,308

Coronation Gifts sent to every corner of The Kingdom



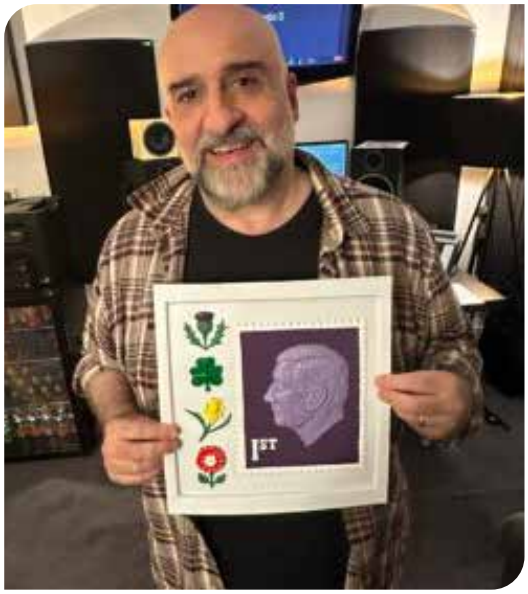
2,045

new library beneficiaries



107%

increase in website visitors















Dear Liz and everyone at Living Paintings, it was such a pleasure and privilege to read the description of St Edward's Crown yesterday. Now I know that it weighs as much as 4 tins of baked beans, my respect for His Majesty, already sky-high, becomes stratospheric. Knowing that children around the country will be able to imagine the crown and the ceremony better because of YOU at Living Paintings fills me with awe. A thousand thanks and all my warmest good wishes. I shall be at the coronation, in humbler headwear (!) but still bursting with pride that we shall have shown blind children a pivotal part of the whole fabulous ceremony. With admiration and affection.

Joanna Lumley

Giving all the #ChristmasFeels

The Christmas season is traditionally when charities ask their supporters to dig deep and, fuelled by festive cheer, make a donation to support their work for the year ahead. For us, it has always been a staple of our campaigns calendar; but Christmas 2022 felt very different.

The Cost of Living Crisis, coming straight-off-the-back of the Covid-19 pandemic, meant many families across the UK were facing financial hardship in the run up to the festive season. It somehow didn't feel right, when times were tough for everyone, to make a fundraising ask to our supporters. We could, however, use our stories and positive message to spread some much needed joy.

Our Christmas campaign, **#ChristmasFeels, asked people to open their hearts and not their wallets**. We aimed to raise awareness of our brand and increase our membership by asking people to share the #ChristmasFeels far and wide – and they did! Our main campaign film reached almost **150,000** people on social media. Our positive message was also featured on **ITV News**, who visited us to chat with volunteers and staff as we got ready to deliver some brand new Christmas books. Special thanks must go to **Gemma Stone** who also featured on our news broadcast alongside her little library beneficiary, **Archie** and his brother **Kai**.



Dapo Adeola brings the Living Paintings magic to his bestselling titles

Go to any school during World Book Day and you're bound to see any number of children dressed up as Rocket; the instantly-recognisable heroine of picture books by super-duo **Nathan Bryon** and **Dapo Adeola**.

Last year, we let Dapo know about our plans to bring his book 'Clean Up!' to life for blind children; so they could follow Rocket's adventures to protect our beaches and marine life. Inspired by our unique work, he decided to run a fundraiser to give even more of his titles the Living Paintings touch!

Thanks to Dapo's incredible efforts across social media, on **BBC London** and in **The Independent**, we were able to quickly raise the money to adapt his collaboration with **Malorie Blackman**, 'We're Going to Find the Monster'. The fundraiser then caught the attention of **The Ogden Trust** who provided the remaining money to bring another of Rocket's adventures to our library, 'Look Up!'

In total, he raised an incredible **£7,500**!

Our thanks to Dapo for his wonderful and ongoing support of our charity. We know our beneficiaries are going to love our new Dapo Adeola collection!

> **"It's nice just to feel "normal" sometimes and being able to read bedtime stories together does that, so thank you."**
>
> **Parent**



Superstar Minnie-Mae funds new starting school book

Starting school is one of the first big milestones in life. For any child, it can be an anxious time as they prepare to make the leap from nursery to 'big school', but blind and visually impaired children face additional unique challenges. We know that picture books often play a huge role when preparing children for new situations, feelings or emotions. However, we were missing a title that could help families talk about this important transition.

Thankfully, we were able to team up with our superstar library member, **four year old Minnie-Mae**, and her amazing Mum, Caroline. With their support, we ran a campaign to adapt 'First Day of Bug School' by Sam Lloyd into a tactile-audio version for blind children. Supporters were inspired by Minnie-Mae's own journey to Reception and she raised the **£3,500** needed to bring this book to life.

This special book was ready in time for the new school year in September 2023.

Thank you, Minnie and Caroline, for your brilliant support which will help so many blind and visually impaired children as they start their own journeys to 'big school'!



A new pilot service bringing pictures to life for blind and partially sighted adults in residential care

For many years, Living Paintings ran Touch to See Book Clubs that brought blind and visually impaired adults together to explore our audio tactile resources in community spaces. However, like so many community-projects, these social gatherings were a casualty of the pandemic. Despite our focus now being on children and young people, we know how much our Book Clubs positively impacted the lives of their participants.

We're delighted to announce that this year, we launched an innovative new pilot scheme that brought these shared experiences to care homes across the UK. Now led by in-house activity co-ordinators, we are able to deliver our free service in a social setting and positively impact the lives of many blind and visually impaired people living in care homes.

We had a fantastic response to the scheme, which significantly contributed to a **90% increase in adults benefitting from our service** over the year.

Focus On Publishing

26 new Touch to See titles, each with multiple copies, published and in production.

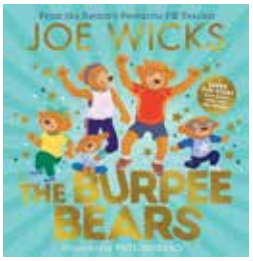
Picture books are so much more than stories. They are vital learning tools that help children develop an understanding of the world around them.

With the children's publishing sector's support, we're able to bring the world's best-loved picture books to life for children who would otherwise miss out on the magic, joy and learning they bring. But beyond the entertainment they provide, children's books have the power to change perspectives, convey messages, inspire confidence and help children make sense of their emotions. That's why a book's message is the first thing we'll explore when looking for new titles to adapt.

This year six new picture books have been adapted and added to our collection.

Let's get moving!





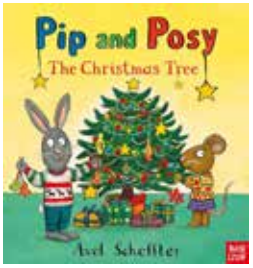
Two new books added to our library that inspire kids to get exercising! We're delighted to have worked with Sir Mo Farah and the nation's favourite PE teacher, Joe Wicks, to bring these books to life for blind and visually impaired youngsters.

Protecting the planet!



Dapo Adeola and Nathan Bryon's adventurous heroine, Rocket, is on a mission to clean up our oceans in this picture book that inspires kids to take an active role in protecting our environment.

New festive favourites!







Deck the halls! Christmas is our busiest time of year, and with more and more children and young people discovering the magic of Living Paintings, we added three new festive books to our collection.





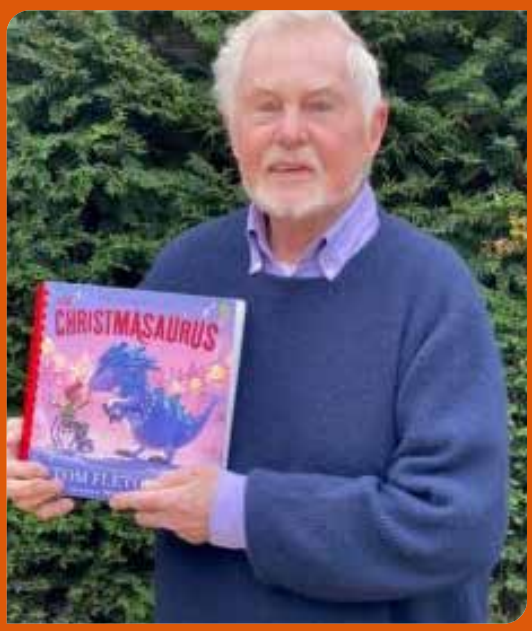


Bringing the stories to life: our audio guides

Each Touch to See book and resource boxset we produce comes with a very special audio description that guides little fingers over the raised images. It's a vital part of our service; bringing everything to life as the children build an image in their mind.

Huge thanks to our wonderful celebrity friends who have supported us in our mission to make the world of picture books and learning accessible to blind children. Their gifts of time recording audio guides for us has been invaluable. They include:

Sir Derek Jacobi, **Sir Mo Farah**, **Sir Tony Robinson**, **Dan Snow**, **Bessie Carter**, **Ben Cajee**, **Josie D'Arby**, **Megan McCubbin**, **Jack Riddiford** and **Yvie Magee**.





> **It was lovely for my daughter to have resources that were accessible and had meaning to her.**
>
> **Parent**

Two new Touch to See resource box sets also entered our accessible library

The Stone Age

Travel back in time to meet our hunter-gatherer ancestors and explore how they lived! This atmospheric learning resource gives blind and visually impaired children the opportunity to immerse themselves in history and is linked to the National Curriculum Key Stage 2. Perfect for little learners!

Discovering Rembrandt

An immersive experience, linked to Key Stage 3 on the National Curriculum with an audio-guide by 'Rembrandt' himself. This tactile-audio resource explores the master painter's life and works through his self portraits – the original selfie!

18 new titles joining our collection

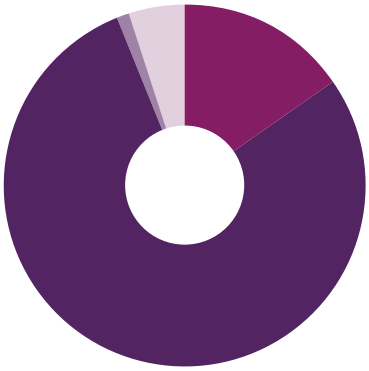
We have more books and resource boxsets in production than ever before! Covering themes such as anxiety, self confidence, immigration, inclusivity and the seasons. We're delighted to announce that 18 new titles are already on their way to joining our growing library. They include:

Coming to England
Little People Big Dreams Series – David Attenborough
A Superhero Like You
My Beautiful Voice
Sharing a Shell
Ruby's Worry
The Leaf Thief
Time to Move South for Winter
That's My Flower
We're Going to Find the Monster
Doctor Who (parts 1, 2 and 3)
My First Art Book
Sporting Heroes

The Financial Picture

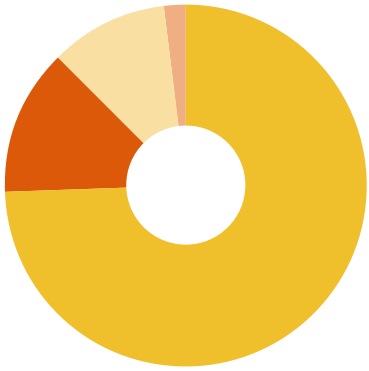
1st June 2022 – 31st May 2023

Our income



Campaigns and Community	£102,620
Trusts and Foundations	£520,926
Committed Givers	£8,427
Other	£32,158
Total	**£664,131**

How we spent the money



Services for Children & Young People	£415,143
Services for Adults	£73,261
Raising funds	£58,831
Governance	£9,325
Total	**£548,560**

About our operating surplus

This has been an exceptional year during which we achieved an operating surplus of £115,571 thanks to a significant uplift in our total income and despite spending more money than ever on our unique services for a rapidly increasing number of blind and partially sighted beneficiaries. Contributing factors of note include the receipt of £32,000 from an insurance claim made for repairs to damage caused by a burst water tank in the attached neighbouring building (the correlating expenditure was capital and ran through the balance sheet) and the receipt of two significant grants post year end that have been recognised in this financial year. The surplus is carried forward in our fund balances and will be spent in the upcoming financial year.

Our Fund Balances at 31st May 2023

Unrestricted Fund: General “Cash” Reserve	£223,852
Designated Fund: Property for Charity's Use	£252,931
Unrestricted Fund: Designated Strategic Growth Fund	£90,000
Restricted Funds for Special Projects yet to be completed	£202,386
Total	**£769,169**

> **The child I teach absolutely loves the Living Paintings books in Braille and would be lost without them. No other organisation have books that are as accessible and engaging.**
>
> **Teacher**



The Future

This has been a year of growth for our charity as we reached more blind and visually impaired people than ever before.

Our Coronation Campaign was a roaring success, more than doubling our beneficiaries. However, with this success comes challenges for the year ahead. It requires a shift in our focus from recruitment to retention and ensuring that we are continuing to deliver impact for all of our beneficiaries, old and new.

Meeting demand

1,000 new Touch to See books added to our library.

We are experiencing unprecedented demand for our Touch to See books and resource boxsets. It is therefore imperative that we work fast to put 1,000 more books on our shelves to keep our beneficiaries interested and engaged in learning and literacy.

Keeping our community engaged

Every quarter, we experience a 7.5% drop off in existing beneficiaries, partly because our members grow out of our service or are no longer able to access our Touch to See books due to additional complex needs. Following our recent growth, we aim to build a comprehensive communications and engagement plan to manage this, keeping our community engaged with Living Paintings for longer.

Developing new services

A new 0-3 service to improve our impact for babies and pre-schoolers.

Our service is incredibly popular with families with children under three. We are delighted that our special books support this very early stage of engagement with literacy, yet we know that our adaptions are not easily accessible to these little fingers! We want to do more. We aim to develop a range of products and services for babies and infants that help them develop their physical, social and cognitive skills. We want to help them make sense of the world around them when they cannot see the critical visual information they need to do so.

> **Thanks for the books, my son is only 20 months but he loves books. It's a great service, you are literally changing lives with this.**
>
> **Parent**

Lorna's Story

The simple act of picking up a book and reading it to your child, is something that most parents take for granted.

For Lorna Davies, it isn't that simple.

Lorna was born with nystagmus and optic atrophy and her sight has gradually worsened since childhood. Picking up a traditional book and reading it to her sons is something she can no longer do.

"When I was a baby, my mum noticed my eyes wobbling around the time of my first birthday. My parents took me to the doctor and realised I had optic atrophy – which means my optic nerves are damaged and I was registered as sight impaired."

"Shortly after I gave birth to my son, Rex, I noticed a huge change with my eyes. Things that I used to be able to read and see clearly were a real struggle suddenly. As I had been told that my eyesight was stable from a young age, it was very distressing and a real shock to find out otherwise."

Like his mum, Rex – now seven – was born with nystagmus and optic atrophy and has been registered as visually impaired.

Being a blind mum with a visually impaired child comes with many challenges. But Lorna credits Living Paintings with bringing her the simple joy of reading to her son.

"It's been horrible for me losing my eyesight as I haven't had the same experiences with my children as other parents have. One thing that I always find rubbish is that I can't just grab a book off the shelf and read it."

"I learned about Living Paintings when Rex was six and because he had some sight, I wasn't sure it was for us. But the more I heard about them, the more I was interested, and I decided to give it a try. I'm so delighted we did."

From the very first Living Paintings audio and tactile book, Lorna knew that reading would become an important ritual between her and her son.

"It's so special for me to now be able to pick up a book and share it with Rex and not have to call on my husband for help.

Now I can share stories with my son, and it's inclusive for us both. My only regret is that we didn't try Living Paintings sooner and that the service didn't exist when I was a child."

> **"It's so special for me to now be able to pick up a book and share it with Rex and not have to call on my husband for help."**
>
> **Parent**



Mia's Story

Becoming a parent is all about firsts. The first time your baby laughs, their first tentative steps and the first time they break into a huge smile upon seeing their mother's face.



Alice will never know that particular joy because her little girl, Mia, is blind. Now three, Mia was born with Optic Nerve Hypoplasia (ONH) and Nystagmus – a very rare condition that results in vision loss in children. There is currently no cure.

The family initially worried that Mia would not be able to enjoy stories and books because of her lack of sight, but credit Living Paintings in helping her to fall in love with reading.

"Mia loved listening to stories from the very beginning, but the books from Living Paintings transformed her reading experience immediately. From that first book – Fun with Spot by Eric Hill – she couldn't stop smiling and giggling when she was feeling and touching the raised pictures."

"The second Touch to See book was Superworm by Julia Donaldson and this became her favourite straight away. Before the book, she had no idea what a worm looked like and couldn't really imagine it but as soon as she was able to trail her fingers across the body and visualise it, she understood, and the story made much more sense to her. The braille pages and raised tactile image of the worm unlocked a lot for her. She loved it so much that she wanted us to read it every day together with a glass of milk. It became our special little ritual.

"Mia also loved Hugless Dougless by David Melling, which is about a baking bear. This was the first time she understood what a jar of honey would look like and liked to hug the bear through the book. The books really spur on her imagination."

Mia now excitedly awaits new deliveries of books by Living Paintings every couple of months.

"We always leave the box of books in the same place for her so she can tell where they are – she gets so excited when they arrive," says Alice. "When she knows the box is there, she exclaims 'that's my Living Paintings box!' and always tries to open it herself. We like to explore the new books together and then she goes off and reads them herself – she absolutely loves it."

Mia is a very special little girl. For an almost four-year-old to be such a bookworm when registered blind is a miracle and even though Mia has never smiled at seeing her mother's face, Alice takes great pride in her other accomplishments.

> **"From that first book – Fun with Spot by Eric Hill – she couldn't stop smiling and giggling when she was feeling and touching the raised pictures."**
>
> **Alice**

Conclusion From The CEO

An amazing year of unprecendented growth but challenges lie ahead

This is the first year of our new 10 year growth strategy and what a year it has been! – challenging, exciting and extraordinarily successful. The year's target of a 20% increase in the number of blind and visually impaired children benefitting from our life changing services has been thoroughly beaten. Our special initiative to bring the Coronation of King Charles III to life for blind youngsters led to an amazing, unprecedented actual increase of 100%.

This is an incredible achievement but presents a new and pressing challenge; how will we meet the related, unexpected acceleration in demand? We are now urgently seeking to increase the number of Touch to See books on our library shelves to ensure that each young new member of our Living Paintings community is always able to access the visual world at their fingertips. We are working harder and faster to make sure that no child is disappointed.

We have always been a small charity with a big impact and we are feeling that now more than ever. These are uncertain economic times. The cost of living crisis is impacting our income, our costs of service provision continue to rise and we have many more blind and partially sighted children who are relying on us. There are more challenging times ahead.

However, this year has proven that we have the staff and volunteer team in place to overcome whatever may come our way as long as our incredible, loyal and generous supporters are by our side. We very much hope that they will stay with us as we navigate these choppy waters. Together, we will deliver more impact to more children than ever before.



CEO Camilla Oldland
Chief Executive



> **Thank you for all of your support and I wanted to take the opportunity to say your books are truly exceptional. They have allowed Mason to access learning and develop his joy of reading, both of which were a struggle before we found you.**
>
> **Parent**

Objectives And Activities

The objects of the Living Paintings Trust, known as Living Paintings, set out in the Memorandum and Articles of Association are: "To relieve and educate blind and partially sighted people".

In setting our objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

What we do

Living Paintings purpose is to improve the life chances of blind and partially sighted people by making the visual world of pictures, books and learning accessible to them.

We design, create and publish unique Touch to See books that make visual images accessible to blind and visually impaired people. From adapting the world's best-loved children's picture books into accessible, tactile-audio formats to creating learning and interest-led resource box sets that can be explored through touch and sound – there is something for all ages in our library's collection.

Each item in our library comes with an educational, entertaining and atmospheric audio description that guides fingers over the raised images of the topices being explored, helping our beneficiaries build up a picture in their mind. It is this combination of touch and sound that enables our beneficiaries to overcome an element of their missing sight and feel included in the visual world that colours and informs our lives.

Everything we produce is available to borrow for FREE from our postal library, so no matter where our beneficiaries live or what their financial situation is, we can be there for the families, schools and children who need us.

Why we do it

Evidence from the UK Vision Strategy confirms that sight loss is a major concern in the UK with significant health, social and economic impacts. The RNIB state that there are **two million people who are blind or visually impaired** and this number is set to grow to **2.7 million by 2030**.

80% of the information we receive reaches us through our eyes. The impact of this on the lives of blind and visually impaired people cannot be underestimated. Our work aims to help blind and visually impaired people overcome some of the challenges they face as a result of their condition.



Living With Sight Loss The Facts

Children and young people

26,000

blind and visually impaired individuals are under the age of 18.

65%

are in mainstream education.

Blind and visually impaired children are more likely to have had their condition since birth.

43%

experience bullying due to their condition.

86%

have found themselves excluded from everyday activities by their peers.

With the prevalence rate so low, the majority of mainstream schools are unlikely to have sufficient knowledge to meet their specific additional needs.

40%

don't have friends close to where they live and go to school

2 out of 3

teachers report that they lack confidence in teaching visually impaired pupils.

1 in 3

local authorities have cut their spending on services for visually impaired children.

Adults

85%

of blind and visually impaired people are over the age of 65.

60%

live at the “extremes of poverty”.

Around half

of blind and visually impaired adults live alone.

20%

are housebound.

50%

feel moderately or completely cut off from the people around them.

are 3 times

more likely to experience depression.

180,000

(estimated) blind and visually impaired people never go out alone.

$\frac{2}{3}$

of working-age adults are not in education or employment.

250,000

of those over 75 report they receive little to no help from their local social care services.





Our Vision, Mission And Values

Our vision

Children living with sight loss will have the visual world at their fingertips

Our purpose

To improve the life chances of children and young people living with sight loss by making the visual world of pictures, books and learning accessible to them.

Our mission

To reach 10,000 blind children and young people and deliver 10 x the benefit by 2032.

Our values

Every decision we make is guided by these principles:

- **Beneficiaries first**: We will consider the impact on and benefit for our blind and visually impaired service users before anything else
- **Inclusivity**: We will ensure that our 'products' are inclusive and accessible. We carry this commitment across everything we do in all departments.
- **Creativity**: We will challenge the norm and mirror the creativity of our source material in everything we do. We will think outside the box with ideas that drive us towards our mission.
- **Respect**: More than the obvious kindness we show our beneficiaries, donors and each other – we welcome new ideas, we are respectful to our source material and we understand the challenges faced by those we work with.

> **You have been wonderful in igniting Fred's wider interest in the world and when I asked him he said it was the combination of the tactile images with the detailed description that made it such a unique experience. Fred has just started studying geography at Uni.**
>
> **Parent**

Our Work Plan

Focus for the next three years

The following is by no means an exhaustive list of activities for the next three years. However, it provides an insight into some of the work we will be undertaking under our 5 strategic pillars, and as part of our 10-year growth strategy.





1. An engaging community

1.1 Build and deliver **a Library Community Communications Plan** to include all contacts with our library beneficiaries, establishing **a 'clubs' system for different age groups** and delivering a new enrolment process from communications through Touch to See starter packs for different age groups.

1.2 **Research, monitor and evaluate** on an annual basis to ensure our services are relevant, achieving the impact we seek and new developments are beneficiary led. This will help us to create more compelling stories that inspire support.

1.3 Establish **a network of forums** to support the development of new projects to include experts such as paediatric ophthalmologists and those with lived experience.

1.4 Ensure a **smooth delivery and returns** system for Touch to See resources currently provided through Royal Mail's Articles for the Blind.

2. Making pictures, books and learning accessible

2.1 Publish **at least 10 new Touch to See titles per annum** each with multiple copies and including subjects aligned with our researched themes such as mental health and well-being, engagement with STEM subjects, support of history teaching as Key Stage 2 and diversity.

2.2 Research, develop and pilot **'Foundation Years' Touch to See resources** and support services for parents. This project, aimed at blind and partially children from babyhood to the age of three years, will support physical, cognitive and emotional development in infancy; a time when the foundations for future learning capacity are established and in turn the foundations for lifelong success are created. This is a 'gateway' project which enables blind and visually impaired children to gain the optimum level of benefit from the Living Paintings Touch to See as they grow up.

2.3 Research, develop and deliver a service that has stronger relevance to **children aged eight and over**; a critical transition point in their literacy development.

2.4 Research, develop and deliver **Touch to See Starter Packs for different age groups**.

3. Being there for carers

3.1 Research and establish **Wider Support Services Plan**. This will encompass essential support to parents. It will tie into our new 'Foundation Years' programme, online peer-to-peer support communities for teachers and carers and signpost complementary resources and services.

4. Making noise

4.1 Create and implement a communications plan that ensures that **Living Paintings is visible, audible, discoverable and approachable** to include:

- becoming a social media powerhouse – 'the most wholesome place on the internet';
- implementing always-on media outreach and campaigning;
- building a relevant, accessible and recognisable brand identity;
- owning the digital space for peer-to-peer support for families affected by blindness;
- becoming the trusted partner and CSR solution within the children's publishing industry;
- developing an Ambassador programme.



5. Keeping fit

5.1 Continue to collect and disseminate **compelling stories of the impact of our work** to inspire support from all stakeholders from donors to volunteers.



5.2 Continue to develop an organisation that **inspires, supports and develops the people** we need to deliver our growth strategy over the next three years and beyond.

- Trustees – Undertake a skills review and recruit new board members if needed.
- Staff – Create a 'People' plan to review remuneration, retention, development and where necessary recruitment.
- Volunteers and Pro Bono – Provide an excellent experience, including a sense of community and appreciation with regular communications, and events. Recruit and train as needed.

5.3 Create a plan for our hard infrastructure (i.e. **premises, equipment and IT**) in order to support our growth trajectory whilst ensuring that Living Paintings is a safe place to work. To include installation of in-house Brailling facility as an example.

5.4 Develop our **eco-system of friends, partners and collaborators** by instilling high levels of trust and authenticity through all contact made by different departments from publishers through to individual donors.

5.5 Pursue a **comprehensive fundraising strategy** that provides the income needed to undertake year on year growth and maintain and grow our financial stability according to our reserves policy.

5.6 Explore and trial **methods for scaling up** of Touch to See book production and the **use of emerging technology** such as **Artificial Intelligence** to deliver the multi-sensory experience.

Structure, Governance And Management

Governing document

The Living Paintings Trust was formed in 1988. The Trust was registered with the Charity Commission on 15th February 1989 as a charity. On 31st December 1995, the activities of the charity were transferred to The Living Paintings Trust, a company not having a share capital, limited by guarantee. The company is entitled to those exemptions from UK taxation which are available in law to charities. The Memorandum and Articles of Association govern the Trust.

Administration

The administrative and secretarial duties of the charity are undertaken in our office which is also the company's registered office. Details of professional advisors are detailed on page 33.

Trustees

The Trustees are also the Directors of the company. Under the requirements of the Memorandum and Articles of Association at the Annual General Meeting, one-third of the Trustees retire from office, being those who have been longest in office since their last appointment or re-appointment.

Recruitment of Trustees

The responsibility for appointing new members of the Board rests with the existing Trustees. The aim is to ensure that the membership of the Board includes people with varied skills and interests such as business strategy, the charity sector, education, finance, art history, human resources, law and visual impairment and any other expertise which is needed. The Trustees use their extensive networks to source possible new appointees and their details are brought to and discussed at a Trustees' Meeting. A potential Trustee is then invited to meet with the Chief Executive and talk with two existing Trustees prior to a formal proposal for an appointment being made.

Induction and training of Trustees

The induction and training process is twofold. Arrangements are made to familiarise a new Trustee with their responsibilities using the Charity Commission's guide 'The Essential Trustee' and the Living Paintings Memorandum and Articles of Association. New Trustees are extensively briefed about Living Paintings' current position, finances, plans for the future and their expected role. They will meet with members of the staff team and some of the volunteers.

The Trustees have overall responsibility for the work of the charity. They agree on policies, strategies and financial budgets. There is a Management Committee which includes a minimum of two Trustees, currently the Chairman and Treasurer, and appropriate staff members which has the responsibility for reviewing in detail the work of the charity. Progress on policy, strategy, financial budgets and operational issues is reported through the Management Committee to the Trustees on a quarterly and annual basis. The day-to-day operation of the Trust's affairs is delegated to the Chief Executive.

Our Trustees

Cat Bailey (Chairman)

Creative Director and Founding Partner, PinkGreen.

Shalin Malde (Treasurer) Qualified Chartered Accountant. Senior Commercial & P&L Manager for New Business Development at Vodafone. Previously at BT & PwC.

> **Your service has been excellent, he learned lots of things from the books about planets, the young lady who fought to let girls be educated, understood shadows and if someone is behind an object you can't see them and many other things. So from the bottom of my heart thank you all at the team.**
>
> **Teacher**

Corie Brown Visually Impaired. Continuity and TV Announcer, Channel 4 Television. Previously BBC. A disability inclusion champion with lived experience of visual impairment.

Sir David Brown (Resigned August 2022) Chartered Engineer and Fellow of the Royal Academy of Engineering. Chairman of the Bletchley Park Trust Ltd. Previous directorships include Chairman of Motorola Ltd and Chairman of the British Standards Institution. Knighted in 2001 for services to British industry.

Jane Burgess Chartered FCIPD, senior HR leader, currently Portfolio People Director at People Puzzles. Previously at Sturrock & Robson Group, Bovill and Shell plc

Jane Findlay Head of Programme and Engagement, Dulwich Picture Gallery. Previously at The British Museum, Kenwood House and the National Maritime Museum.

David Hall Parent to visually impaired child. Global Client Director, Microsoft. Previously Tanium, Veritas Technologies and Symantec.

Tina Jetha (Appointed November 2022) Strategic Customer Business Executive, Amdocs. Business and technology transformation specialist. Formerly Accenture Management Consulting.

Catriona Macritchie (Resigned July 2022) Qualified Solicitor. Group General Counsel, William Grant & Sons Ltd. Formerly various including Diageo PLC and McGrigor Donald (now part of Pinsent Masons).

Claire Short Qualified solicitor. Senior Government Lawyer currently with Department for Energy Security and Net Zero as Deputy Director, Nuclear and Fusion Legal Team.

Our volunteers

We could not operate without the support of our dedicated volunteers. It is their contribution of time in helping us produce our books and running our library service that enables Living Paintings to achieve so much.



Our volunteer numbers for the financial year 22/23 amounted to 200+ with a staff-to-volunteer ratio of 1:20. Due to the financial complexities of accounting for their invaluable contribution, we do not reflect this in our accounts. However, we estimate that their donations of time and expertise are worth approximately £200,000 across the financial year. They truly are one of our most valuable assets and we are so incredibly appreciative of the support we receive from them.

Our volunteer team undertake a range of tasks, many of which require specialist skills and training. Their work touches every stage of the production process including writing, researching, recording and editing our audio guides, manufacturing our Touch to See books, facilitating the day-to-day running of our free library service, supporting us with our administration and so much more.

As every activity Living Paintings undertakes includes the help of volunteers, they require substantial professional support from our staff team. We go to great lengths to recruit, train and support them. We create a warm, welcoming and sociable environment so that they can appreciate the immense gratitude we feel.

Since the pandemic, our volunteer numbers have declined. However, we have a busy year ahead as we work to meet increased demand for our service. Volunteer recruitment will, therefore, be a key focus for the year ahead.

Our patrons

We are delighted to continue to benefit from the support of our wonderful patrons:

Dame Jaqueline Wilson is a best-selling children's author having sold over 10 million books worldwide. She was Children's Laureate from 2005-2007.

"I think the very best way to get children to develop a love of books is to share stories with them when they are little. But how can you interest a child in a picture book when they are blind? The answer is through the touch and sound publications that the award-winning Living Paintings offer in their free national library – children can feel what The Gruffalo, Winnie the Pooh, and Thomas the Tank Engine are like. And because of their unique design, the books can be shared – everyone enjoying the story together."

Christopher Lloyd CVO was Surveyor of The Queens Pictures from 1988 -2005 and is a former Curator at Christ Church Oxford and the Ashmolean Museum Oxford.

Sir Timothy and Lady Sainsbury
Sir Timothy is a former MP and Minister of State. He is a former Trustee of the V&A Museum and, alongside Lady Sainsbury, has been a keen supporter of Living Paintings for over 25 years.

Key management personnel remuneration

The Trustees consider the Board of Trustees and the Senior Management Team as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day-to-day basis. All Trustees give of their time freely and no Trustee remuneration was paid in the year. Details of Trustee expenses and related party transactions are disclosed in notes 9 and 19 to the accounts.

The pay of the Senior Management Team is reviewed annually and is normally increased in accordance with average earnings. The remuneration is reviewed to ensure that it is fair and not out of line with similar roles.



Financial Review

The financial results for the year are shown on pages 40–53.

We achieved an income of £664,131 while expenditure was £548,560 giving a surplus of £115,571 for the year.

Income

This year total income was £664,131.

Received into the Unrestricted Fund (as defined on page 40):

- Donations and gifts totalling £241,811. These donations support our core work of operating a free, postal library service for a rapidly growing number of blind and visually impaired people across the UK.
- Insurance payment of £31,432 received into the Unrestricted Fund as the result of an insurance claim to repair damage to one of the buildings which the charity owns to operate from. Much of the correlating expenditure was capital in nature.

Received into the Restricted Fund

- Donations and gifts of £390,161 for the Restricted Fund (as defined on page 39). This income relates to the production of new Touch to See books and specific areas of our bespoke library service to beneficiaries.

We are reliant on donations from grant making trusts and foundations to fund the majority of our work and we are grateful to all those who supported us again or for the first time during the year. Some are listed on pages 31-32.

The Trustees have set a budget for 2023/24 which projects a year on year drop in income. This 'adjustment' reflects the extraordinary insurance claim and the recognition of two large grants in 2022/23 rather than the year (2023/24) in which they have been received and will be spent.

Only a small amount of our income is promised in advance therefore the support of our donors is absolutely crucial to our ability to continue our services which have never been more in demand.

Expenditure

This year we spent £548,560; a year on year increase of 25% reflecting the investment we are making into our new Strategic Growth Plan and the 85% increase in beneficiaries. Budget expenditure for 2023/24 is higher again for the same reasons.

Operating surplus

We achieved an operating surplus of £115,571 for the year which has been carried forward into the new financial year within our fund balances and will be spent out in the next 12 months.

> **Thanks to the Touch to See books she has improved communication skills and social skills as she is able to discuss the story with another person and this has Improved her confidence.**
>
> **Teacher**

Our fund balances at 31st May 2023

1. The Unrestricted Fund of £566,783 comprises:
    - £223,852 as a General Reserve.
    - £252,931 Designated and relating to property and equipment for use by the charity.
    - £90,000 Designated for pursuit of Strategic Growth
2. The Restricted Fund of £202,386 comprises:
    - £161,908 funded projects that are not yet completed. This mainly relates to the production of new Touch to See books, where the production period is usually between 9 and 18 months.
    - £40,478 for the Library Fund. This relates to donations which have been given specifically for various elements of the Library Service, including donations for the provision of the library service in specific geographical areas.

For clarity, the trustees agreed to designate the capital element within the Unrestricted Fund comprising property and fixed assets for use by charity.



Our reserves policy

The Trustees have defined the Reserves Policy such that a General Reserve of Unrestricted Funds excluding fixed assets and any secured loans thereon be maintained equivalent to 6 months non-discretionary expenditure. The management team proactively work to maintain reserves above the policy threshold through routinely monitoring the funding position combined with the on-going forecasting of anticipated income and expenditure. Should funds fall below defined trigger points set above the policy threshold, there are clear procedures in place to assess the situation and determine whether mitigating actions are required to recover the position. The Trust is pleased to report that the policy aim has been achieved with a closing General Reserve of £223,852.

Risk management

The Trustees have continued to refine our risk management strategy. This has included a review of the major risks which the charity may encounter and the establishment and enhancement of procedures to mitigate these identified risks. The principal risk remains that of maintaining current levels of income. Steps that have been taken to mitigate this risk include the establishment and maintenance of a comprehensive database providing weekly, monthly and annual reporting and which drives our fundraising efforts alongside the creation of a fundraising strategy which includes the development of new income streams. Trustees are satisfied that adequate systems are in place to mitigate any exposure to our major risks, in particular financial and operational risks.

Our Donors – Trusts And Foundations

The following is a list of some of those trusts and foundations who generously supported our work during the year:

The Underwood Trust
BBC Children in Need
Garfield Weston Foundation
The Julia and Hans Rausing Trust
The Will Charitable Trust
National Lottery – Community Fund (Awards for All)
St James's Place Foundation
The Edward Gostling Foundation
The Patrick and Helena Frost Foundation
The Sylvia Adams Charitable Trust
The Eveson Charitable Trust
Vision Foundation
The Childwick Trust
The R S Macdonald Charitable Trust
Barnwood Trust
February Foundation
The Batchworth Trust
The Clare Milne Trust
The Robert McAlpine Foundation
The Souter Charitable Trust
The Valentine Charitable Trust
The W O Street Charitable Foundation
The Worshipful Company of Spectacle Makers Charity
William Jackson Food Group
Woodroffe Benton Foundation
Kent Community Foundation
The Hugh Fraser Foundation
Lions Club of Chichester
The Dorothy Hay-Bolton Charitable Trust
The Fence Club Trust Fund
The John Rayner Charitable Trust
The Ogden Trust
The Shoe Zone Trust
Cambridgeshire Community Foundation
Durham Community Foundation
Hays Travel Foundation
Help for Health
John Coates Charitable Trust
John Horniman's Children's Trust
Simon Gibson Charitable Trust
Sir James Knott Trust
The Ernest Kleinwort Charitable Trust
The Gerald Palmer Eling Trust
The Nicky & Eileen Barber Charitable Trust
The Pilkington Charities Fund
The Portishead Nautical Trust
The Rubin Foundation Charitable Trust
The Wixamtree Trust
Barnwood Trust
Community Foundation For Buckinghamshire
Community Foundation Tyne & Wear and Northumberland
Hull and East Riding Charitable Trust
Lord Leverhulme's Charitable Trust
P F Charitable Trust
Quartet Community Foundation
Somerset Community Foundation
Suffolk Community Foundation
Sussex Community Foundation
The Benham Charitable Settlement
The Boshier-Hinton Foundation
The Charles Lewis Foundation
The Colefax Charitable Trust
The Edith Murphy Foundation
The Gale Family Charity Trust
The Hasluck Charitable Trust
The Joseph and Annie Cattle Trust
The Michael Marsh Charitable Trust
The Mickleham Trust
The Patrick Trust
The Payne-Gallwey Charitable Trust
The Sir Jules Thorn Charitable Trust
The Strangward Trust
The William Kenneth Hutchings Charitable Trust
The William Leech Charity
The Worshipful Company of Innholders
Helen Robertson Charitable Trust
Herefordshire Community Foundation
Michael Watson Charitable Trust
Miss W E Lawrence Charitable Trust
Samuel William Farmer Trust

The Bellinger Donnay Charitable Trust
The Charles S French Charitable Trust
The Craignish Trust
The George A Moore Foundation
The Walker Trust
Suffolk Community Foundation
A W Gale Charitable Trust
Cruden Foundation Limited
Eleanor Rathbone Charitable Trust
Harford Charitable Trust
John James Bristol Foundation
Kent Community Foundation
Lennox Hannay Charitable Trust
Skipton Building Society Charitable Foundation
The Alan Jenkin Stokes Memorial Trust
The Alice Ellen Cooper-Dean Charitable Foundation
The Charles and Elsie Sykes Trust
The G J W Turner Trust
The Gibbons Family Trust
The Ian Askew Charitable Trust
The Jenour Foundation
The Jessica Mathers Trust
The Jessie Spencer Trust
The Joseph Hopkins and Henry James Sayer Charities
The Macfarlane Walker Trust
The Neighbourly Charitable Trust
The Paul Bassham Charitable Trust
The Rothley Trust
The Sir James Roll Charitable Trust
The Skelton Charity
The Stockwell/Cliffe Charitable Trust
The Walwyn Chapman Charitable Trust
The William Webster Charitable Trust
Vinchel Foundation
The Purey Cust Trust CIO
The John And Susan Bowers Fund
The Joicey Trust
The Maud Elkington Charitable Trust
The Wilmcote Charitrust
Annie Tranmer Charitable Trust
BBC Children in Need
Carew Pole Charitable Trust
De La Rue Charitable Trust
Douglas Arter Foundation
Eddie Dinshaw Foundation
Gloucestershire Disability Fund
Mr and Mrs J A Pye's Charitable Settlement
RHS Spurgin Charitable Trust
Tesco – Groundworks
The Alchemy Foundation
The Arthur Williams Charitable Trust
The Autumn Stone Foundation
The Bartle Family Charitable Trust
The Doris Field Charitable Trust
The Farrer-Brown Charitable Trust
The Felicity Wilde Charitable Trust
The Gilbert & Eileen Edgar Foundation
The James T Howat Charitable Trust
The Lillie Johnson Charitable Trust
The Mugdock Children's Trust
The Prince Philip Trust Fund
The Stanton Ballard Charitable Trust
The Sydney Black Charitable Trust
The W E Dunn Trust
The Wise Music Foundation
Norman Collinson Charitable Trust
Anthony and Deirdre Montagu Charitable Trust
Melton Mowbray Building Society Charitable Foundation
The Florence Turner Trust
Heathrow Community Trust
J A Floyd Charitable Trust
Mr G J Ward Charitable Trust
The Charles Ruddock Trust Limited
The Edward and Diana Hornby Charitable Trust
The Squire Patton Boggs Charitable Trust (Thousandth Man)
Rosehill Flower Arrangement Society – closing down
The Ardwick Trust
The James Wise Charitable Trust
Blakemore Foundation
The Michael and Anna Wix Charitable Trust

Additionally, we received highly valued gifts made by friends to Living Paintings and beneficiaries. We also received invaluable support in kind from organisations, companies and individuals.

To each and every person, group, business, foundation and grant making trust who have supported us this year we extend the greatest of thanks. It is their generosity that makes our work possible.



Camilla Oldland
Chief Executive

Reference And Administrative Details Of The Company, Its Trustees And Advisers For The Period Ended 31 May 2023

Trustees

Cat Bailey, Chairman
Shalin Malde, Treasurer
Corienda Brown
Sir David Brown (Resigned August 2022)
Jane Burgess
Jane Findlay
David Hall
Tina Jetha (Appointed November 2022)
Catriona Macritchie (Resigned July 2022)
Claire Short
Cat Bailey and Shalin Malde are members of the Management Committee

Trustees appointed

Tina Jetha (November 2022)

Trustees resigned

Catriona Macritchie (July 2022)
Sir David Brown (August 2022)

Company details

Company registered number: 03095963
Charity registered number: 1049103

Registered office

Queen Isabelle House, Unit 8,
Kingsclere Park, Kingsclere,
Newbury, Berkshire, RG20 4SW

Company secretary

Camilla Oldland

Chief Executive

Camilla Oldland

Independent auditor

Critchleys, Beaver House,
23-38 Hythe Bridge St, Oxford OX1 2EP

Bankers

Bank of Scotland
The Edinburgh Royal Mile Branch,
300 Lawnmarket, Edinburgh, EH1 2PH

National Westminster Bank
30 Market Place, Newbury,
Berkshire, RG14 5AG

Newbury Building Society 105b
Northbrook Street, Newbury, Berkshire,
RG14 1AA

CAF Bank Limited
PO Box 289, West Malling, Kent,
ME19 4TA

Solicitors

Pitmans
47 Castle Street, Reading, Berkshire,
RG1 7SR

FUNDRAISING REGULATOR

This adaptation was funded by the
Unicorn Club of Basingstoke
www.basingstokeunicorn.co.uk

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 MAY 2023

The Trustees, who are also the directors of The Living Paintings Trust for the purpose 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).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity 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 Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF THE LIVING PAINTINGS TRUST

Opinion

We have audited the financial statements of The Living Paintings Trust (the 'Charity') for the year ended 31st May 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st May 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF THE LIVING PAINTINGS TRUST

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report and the strategic report prepared for the purposes of company law, is consistent with the financial statements; and
- the strategic report and the directors' report included within the Trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the Charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF THE LIVING PAINTINGS TRUST

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities, and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our knowledge and experience;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the Company.

We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence where applicable; and

- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected, and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims;
- reviewing relevant correspondence.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF THE LIVING PAINTINGS TRUST

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Katherine Wilkes (Senior Statutory Auditor) 8th December 2023

for and on behalf of Critchleys Audit LLP
Chartered Accountants

Statutory Auditor

Beaver House
23-38 Hythe Bridge Street
Oxford
OX1 2EP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MAY 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	3	241,811	390,161	631,972	138,363	352,411	490,774
Other income	4	31,432	-	31,432	310	-	310
Investments	5	727	-	727	20	-	20
Total income		273,970	390,161	664,131	138,693	352,411	491,104
Expenditure on:							
Raising funds	6	50,831	-	50,831	48,236	-	48,236
Charitable activities	7	137,998	359,731	497,729	65,694	327,240	392,934
Total expenditure		188,829	359,731	548,560	113,930	327,240	441,170
Net income for the year/ Net movement in funds		85,141	30,430	115,571	24,763	25,171	49,934
Fund balances at 1 June 2022		481,642	171,956	653,598	456,879	146,785	603,664
Fund balances at 31 May 2023		566,783	202,386	769,169	481,642	171,956	653,598

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BALANCE SHEET AT 31 MAY 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	**12**		252,931		230,406
Current assets					
Debtors	**13**	88,997		29,328	
Cash at bank and in hand		459,149		440,524	
		548,146		469,852	
Creditors: amounts falling due within one year	**14**	(31,908)		(46,660)	
Net current assets			516,238		423,192
Total assets less current liabilities			769,169		653,598
Income Funds					
Restricted funds	**16**		202,386		171,956
Unrestricted funds	**17**				
General Cash Reserve		223,852		191,236	
Designated Fixed Asset Fund		252,931		230,406	
Designated Strategic Growth Fund		90,000		60,000	
Total Unrestricted funds			566,783		481,642
			769,169		653,598

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 1st December 2023.

Cat Bailey – Chairman
Trustee

Shalin Malde – Treasurer
Trustee

Company registration number 03095963

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MAY 2023

		2023		2022	
	Notes	**£**	**£**	**£**	**£**
Cash flows from operating activities					
Cash generated from operations	20		56,453		69,349
Investing activities					
Purchase of tangible fixed assets		(38,555)		(15,728)	
Investment income received		727		20	
Net cash used in investing activities			(37,828)		(15,708)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			18,625		53,641
Cash and cash equivalents at beginning of year			440,524		386,883
Cash and cash equivalents at end of year			459,149		440,524

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2023

1 Accounting policies

Charity information

The Living Paintings Trust is a private company limited by guarantee incorporated in England and Wales. The liability of the members of the Company is limited by their guarantee to contribute £1 each towards the liabilities of the Company in event of liquidation.

The registered office is Queen Isabelle House, Unit 8, Kingsclere Park, Kingsclere, Newbury, Berkshire, RG20 4SW.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Companies Act 2006, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "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)" (effective 1 January 2019). The Company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. Trustees have considered the current levels of cash and unrestricted reserves. The Trustees also note that the charity owns its freehold property, which is unmortgaged. Based on this review the Trustees believe that the financial statements have been prepared appropriately on the going concern basis.

1.3 Charitable funds

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

1.4 Income

Income is recognised when the Company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2023

1 Accounting policies (Continued)

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipts and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Company, can be reliably measured.

Donated services or facilities are recognised when the Company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the Company of the item is probable and that economic benefits can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the Company which is the amount the Company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

The recognition of income from grants is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred revenue. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Governance costs are those incurred in connection with administration of the Company and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the Company's educational operations, including support costs and costs relating to the governance of the Company apportioned to charitable activities.

Library materials are only of benefit to blind and partially sighted people and therefore are of very low commercial value. As such they are expensed in the year rather than being treated as a capital asset for ongoing use in the charity.

All expenditure is inclusive of irrecoverable VAT.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2023

1 Accounting policies (Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Long term leasehold property	50 years – straight line basis
Office equipment	5–10 years – straight line basis
Computer equipment	3 years – straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Company's balance sheet when the Company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally 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.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2023

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Company's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Company's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Tangible fixed assets

Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. Residual value assessments consider issues such as the remaining life of the asset and projected disposal values.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2023

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	241,104	390,161	631,265	138,363	352,411	490,774
Legacies receivable	707	-	707	-	-	-
	241,811	390,161	631,972	138,363	352,411	490,774

4 Other income

	2023 £	2022 £
Insurance claim	31,432	310

5 Investments

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Interest receivable	727	20

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Other costs	15,787	10,089
Staff costs	35,044	38,147
Raising funds	50,831	48,236
	50,831	48,236

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2023

7 Charitable activities

	2023 £	2022 £
Staff costs	294,866	264,397
Depreciation and impairment	16,030	11,753
Direct charitable expenditure	177,508	109,300
	488,404	385,450
Share of governance costs (see note 8)	9,325	7,484
	497,729	392,934
Analysis by fund		
Unrestricted funds	137,998	65,694
Restricted funds	359,731	327,240
	497,729	392,934

8 Support costs

	Support costs £	Governance costs £	2023 £	2022 £
Audit fees	-	10,500	10,500	6,700
Legal and professional	-	825	825	784
	-	11,325	11,325	7,484
Analysed between				
Charitable activities	-	11,325	11,325	7,484

Governance costs includes payments to the auditors of £8,500 (2022: £6,700) for audit fees.

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Company during the year.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2023

10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Production	4	3
Fundraising and publicity	3	3
Administration and management	2	2
Library	3	3
Total	12	11

Employment costs	2023 £	2022 £
Wages and salaries	297,023	276,434
Social security costs	26,808	20,347
Other pension costs	6,079	5,763
	329,910	302,544

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2023 Number	2022 Number
In the band £60,001 – £70,000	1	1

The key management personnel of the charity comprise Trustees and the Senior Management Team. The total employee benefits of the key management personnel were £76,129 which includes employer NI and pension (2022: £79,136).

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2023

12 Tangible fixed assets

	Long term leasehold property £	Office equipment £	Computer equipment £	Total £
Cost				
At 1 June 2022	340,510	71,414	61,924	473,848
Additions	21,847	4,373	12,335	38,555
At 31 May 2023	362,357	75,787	74,259	512,403
Depreciation and impairment				
At 1 June 2022	133,044	54,101	56,297	243,442
Depreciation charged in the year	7,007	3,981	5,042	16,030
At 31 May 2023	140,051	58,082	61,339	259,472
Carrying amount				
At 31 May 2023	222,306	17,705	12,920	252,931
At 31 May 2022	207,466	17,313	5,627	230,406

The leasehold premises comprise 2 leases each of 999 years calculated from 29th September 1986 each at a rent of £100 per annum.

13 Debtors

Amounts falling due within one year:	2023 £	2022 £
Trade debtors	709	711
Accrued income	83,526	24,052
Prepayments	4,762	4,565
	88,997	29,328

14 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Deferred income	15	-	23,421
Other taxation and social security		7,081	5,383
Trade creditors		11,184	6,267
Other creditors		5,143	3,083
Accruals		8,500	8,506
		31,908	46,660

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2023

15 Deferred income

	2023 £	2022 £
Other deferred income	-	23,421

Deferred income is included in the financial statements as follows:

Deferred income is included within:	2023 £	2022 £
Current liabilities	-	23,421
Movements in the year: Deferred income at 1 June 2022	23,421	-
Released from previous periods	(23,421)	-
Resources deferred in the year	-	23,421
Deferred income at 31 May 2023	-	23,421

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds			Movement in funds		
	Balance at 1 June 2021 £	Incoming resources £	Resources expended £	Balance at 1 June 2022 £	Incoming resources £	Resources expended £	Balance at 31 May 2023 £
Funded projects awaiting completion	92,858	112,743	(135,053)	70,548	230,736	(139,376)	161,908
Library fund	53,927	239,668	(192,187)	101,408	159,426	(220,356)	40,478
	146,785	352,411	(327,240)	171,956	390,162	(359,732)	202,386

Funded projects awaiting completion consist of numerous funds of varying sizes covering specific projects in line with the charity's objectives for instance the creation and manufacture of new Touch to See book titles.

The Library Fund comprises multiple donations made specifically towards the costs of providing the Library Service free of charge to blind and partially sighted beneficiaries.

Management accounting procedures quarterly track the movement in each individual restricted fund. They provide the necessary information to ensure that the appropriate balance is held in each account in order to complete the projects and thus meet the restrictions imposed by the donors.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2023

17 Unrestricted funds

	Movement in funds					Movement in funds			
	Balance at 1 June 2021 £	Incoming resources £			Balance at 1 June 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 May 2023 £
Designated fixed asset fund	226,431	-	(11,753)	15,728	230,406	-	(16,030)	38,555	252,931
Strategic growth fund	60,000	-	-	-	60,000	-	-	30,000	90,000
General funds	170,448	138,693	(102,177)	(15,728)	191,236	273,970	(172,799)	(68,555)	223,852
	456,879	138,693	(113,930)	-	481,642	273,970	(188,829)	-	566,783

The Strategic Growth Fund is for projects and costs involved in pursuing our 10 year growth strategy the first 3 years of which are detailed on pages 24 and 25

18 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 May 2023 are represented by:						
Tangible assets	252,931	-	252,931	230,406	-	230,406
Current assets/(liabilities)	313,852	202,386	516,238	251,236	171,956	423,192
	566,783	202,386	769,169	481,642	171,956	653,598

19 Related party transactions

There were no disclosable related party transactions during the year (2022: £36 was received from one Trustee).

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2023

20 Cash generated from operations

	2023 £	2022 £
Surplus for the year	115,571	49,934
Adjustments for: Investment income recognised in statement of financial activities	(727)	(20)
Depreciation and impairment of tangible fixed assets	16,030	11,753
Movements in working capital: (Increase) in debtors	(59,669)	(21,380)
Increase in creditors	8,669	5,641
(Decrease)/increase in deferred income	(23,421)	23,421
Cash generated from operations	56,453	69,349

21 Analysis of changes in net funds

The Company had no debt during the year.

22 Controlling party

There is no overall controlling party.

Living Paintings

www.livingpaintings.org

/LivingPaintings
/LivingPaintings
livingpaintingscharity

Queen Isabelle House
Unit 8
Kingsclere Park
Kingsclere
Newbury
Berkshire
RG20 4SW

Company registered number: 03095963
Charity registered number: 1049103

THE LIVING PAINTINGS TRUST

England & Wales - Charity number 1049103

Accounts

Living Paintings

Trustees' Report & Financial Statements

2021-22



A company limited by guarantee No: 03095963 | Registered Voluntary Charity No: 1049103

Reference and Administrative Details of the Company, its Trustees and Advisers for the Period Ended 31 May 2022

Trustees

Cat Bailey, Chairman
Neil Walke, Treasurer (Resigned Apr 2022)
Shalin Malde, Treasurer (Appointed Jan 2022)
Corienda Brown
Sir David Brown (Resigned Aug 2022)
Jane Burgess (Appointed Mar 2022)
Jane Findlay
David Hall
Catriona Macritchie (Resigned Jul 2022)
Claire Short
Tina Jetha (Appointed Nov 2022)

Cat Bailey and Neil Walke/Shalin Malde are members of the Management Committee

Trustees appointed

Shalin Malde, Treasurer (Jan 2022)
Jane Burgess (Mar 2022)
Tina Jetha (Nov 2022)

Trustees resigned

Neil Walke, Treasurer (Apr 2022)
Catriona Macritchie (Jul 2022)
Sir David Brown (Aug 2022)

Company details

Company registered number: 03095963
Charity registered number: 1049103

Registered office
Queen Isabelle House
Unit 8, Kingsclere Park
Kingsclere
Newbury, Berkshire, RG20 4SW

Company secretary

Camilla Oldland

Chief Executive

Camilla Oldland

Independent auditor

James Cowper Kreston Audit
Chartered Accountants and
Statutory Auditor
2 Communications Road
Greenham Business Park
Newbury
RG19 5AB

Bankers

Bank of Scotland
The Edinburgh Royal Mile Branch,
300 Lawnmarket,
Edinburgh, EH1 2PH

Newbury Building Society
105b Northbrook Street,
Newbury, Berkshire, RG14 1AA

CAF Bank Limited
PO Box 289,
West Malling, Kent, ME19 4TA

Solicitors

Pitmans
47 Castle Street,
Reading, Berkshire, RG1 7SR

Registered with FUNDRAISING REGULATOR

Contents

Administrative and Professional Information 1

Report of the Trustees for the Year 1st June 2021 – 31st May 2022

Introduction 5
Our Year 7
The Financial Picture for the year 1st June 2021 – 31st May 2022 15
The Next 10 Years 17
Case Studies 20
Objectives and Activities 24
Our Work Plan 26
Structure, Governance and Management 28
Financial Review 32
Trustees' Responsibilities Statement 35

Report of the Independent Auditors 36

Statement of Financial Activities 39

Balance Sheet 40

Cash Flow Statement 41

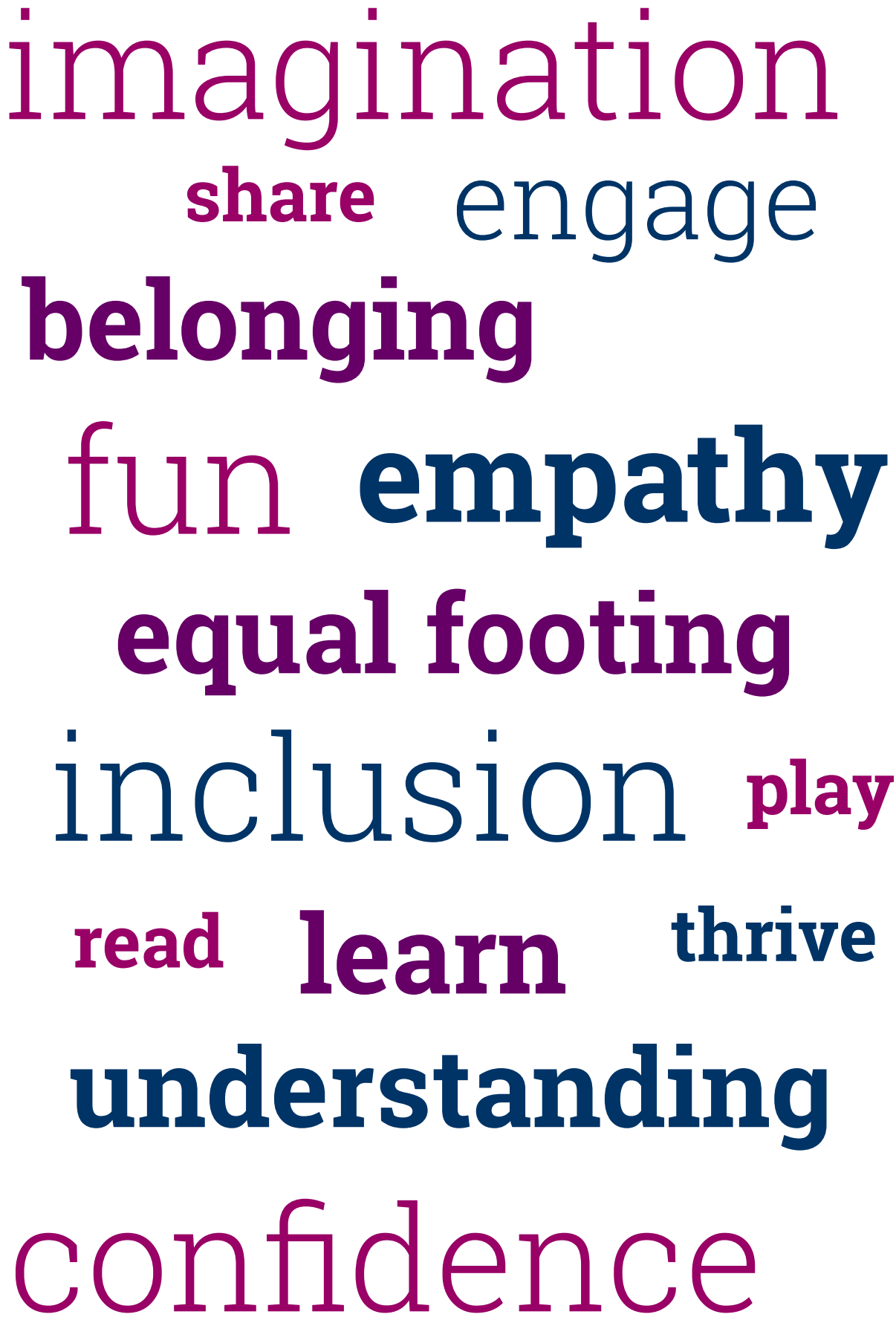
Notes to the Financial Statements 42

Every six minutes in the UK, approximately one more person loses their sight.



Every day 250 more people join the 2 million people already living with sight loss. 4 of them will be children. And this number is set to double by 2050.

80% of the information we receive reaches us via our eyes.


imagination
share
engage
belonging
fun
empathy
equal footing
inclusion
play
read
learn
thrive
understanding
confidence

Introduction

Every day in the UK 250 people are told they are losing their sight. Of these, four are children. For their parents it's a devastating diagnosis – one that can shatter their vision of parenthood and create uncertainty over their child's future. How will they be able to share a bedtime story together? Will they be able to follow their school work with their sighted peers? How will they be able to make friends if they can't join in with the simple things most people take for granted?

These are some of the questions we hear regularly from the families faced with such a diagnosis. With 80% of the information we receive reaching us through our eyes, there are real concerns for the educational and social impact their child's condition will have on their lives. More than anything, they simply want their children to feel included and grow up with the same opportunities as every other child.

"Thank you for the provision of these books. They really do brighten everyone's day and provide many happy moments and memories for the whole family."



Our purpose is to improve the life chances of blind and partially sighted people of all ages by giving them access to the visual world that colours and informs all our lives. Our unique Touch to See books and resources are designed especially for people living with severe sight loss. They contain raised images with audio guides that allow our beneficiaries to explore pictures through touch. From special Touch to See adaptations of illustrated children's books to tactile-audio resources linked to the national curriculum and covering a wide variety of topical interests, everything we produce is designed to be shared with sighted friends and family. To make sure everyone, wherever they live and whatever their financial circumstances, can discover the visual world through their fingertips, our special books are available to borrow for free from our postal library.

"I cannot begin to emphasise how important access to these books is for Audrey to use for pleasure and as part of her learning. They help Audrey, mum, dad and brother easily share a story together.

Thank you Living Paintings!"



The last few years haven't been easy for anybody. COVID-19 had a detrimental impact on so many services for blind children and their families, yet we remained open throughout – ensuring our accessible resources continued to provide pleasure, learning and social interaction. It has been a time when our services have been needed more than ever. Now, in the knowledge that our intervention is highly successful, our focus is on countering the negative impact on the social and educational development the pandemic has had on the lives of blind and partially sighted children.

As a charity, we came out of the pandemic stronger. Our responsibility now is to do more. Through our new 10 year strategy we have big plans to improve our reach so that every blind child in the UK can have equal access to the visual world of pictures, books and learning.

"Thank you so much for everything you do. Living Paintings really do make an extraordinary difference to young people's understanding of the world. I always say 'learn to read then read to learn'.

Living Paintings enable our visually impaired students to access reading in a meaningful way."



Our Year

Our free, postal library service and the production of new Touch to See books continued throughout the pandemic. Through tough times, we've emerged stronger than ever before.

Despite the challenges of COVID-19, this year has been one of continuing growth as we have expanded our services, our reach and our impact. We have welcomed over **1,000 new beneficiaries** to our services, met an **increased demand of 45%** for our Touch to See books and completed a strategic planning process to define our path for the next 10 years. We have also published **14 new Touch to See titles**, each with multiple copies, and appointed the new role of Communications and Marketing Manager to help us reach new beneficiaries and supporters moving forward.

From January 2022, with careful planning our volunteers slowly returned to working in our library and production departments and with our staff team beside them, they took on new challenges such as learning to use the new accessible, online library system that we had installed at the height of the pandemic.

At the heart of everything that we have done has been our blind and partially sighted beneficiaries. When times have been tough, it is the clear, unquestionable knowledge that we are helping to change their lives for the better that fuels our determination to achieve excellence and do more. Therefore, it is appropriate to share some of their stories before beginning to report our successful year:

Living Paintings ignited a love of literacy and learning in Matilda.

Five-year-old Matilda has albinism and Nystagmus. She is registered as severely sight impaired, which impacts her life every day.

Stories were a big part of family life for Matilda's mum, Laura, but as Matilda grew she noticed that her daughter wasn't engaging.

"With any child you want to spark imagination and share stories – but Matilda wasn't interested in books or reading and we worried about how this might impact her learning. How would she grow up to cope with everyday life? Discovering Living Paintings changed all that."

"Now, Matilda loves reading. Being able to feel the pictures helps her understand what the story is all about. Living Paintings has opened her eyes to what a story could be."



14-year-old Abi uses Living Paintings books every day.

Abi lost her sight at just 15-months-old due to complications with bone marrow treatment and is registered blind.

Abi uses Living Paintings books to support her with her school work. For Abi and her mum, Fiona, the books and resources were vital in keeping her engaged with her learning during the COVID-19 lockdown.

"With the books being linked to the National Curriculum, it meant that Abi was able to explore them alongside her online lessons.

During the summer term, the class were learning about artists and we were able to borrow Living Paintings fabulous books on Monet and Van Gough. These really helped explain the artists' work to her – and she was so inspired she went on to create her own tactile replicas!"



"The service is amazing. It helps with Abi's development and has given her the ability to be independent in her learning."

Blind dad, Chris, reads with his sighted son.

Chris joined Living Paintings in 2018 as he looked for a way he could enjoy story time with his one-year-old son.

"I can use the braille in Living Paintings books to read the story aloud and together we can explore the feely pictures. Now, my son will just pick up a Living Paintings book and bring it over to me when he wants a story – it's always very impromptu!"

"Living Paintings give us an experience we can both enjoy together. But more than that, it helps create the family bond that is so important."



Highlights

MORE beneficiaries

During the year, **1,070 blind and partially sighted people were newly introduced to our Touch to See books** and had the opportunity to join our free, postal library service. **840 were children and young people**. This has resulted in **an increase in total beneficiaries of 13% and in child beneficiaries of 17%**.



"My little boy adores Living Paintings, and you have opened up his world to suitable age appropriate books. Before, we had to adapt or make do with simple books which didn't engage my child. Now books are his go-to thing, because you make them accessible to him."

We know that the family, friends and classmates of our blind and partially sighted beneficiaries experience a positive impact too, and we estimate that during the year **Living Paintings has touched the lives of 2,000 additional people** in this way.

"It has been lovely when sighted class mates want to look at the Living Paintings books my student has because they are so colourful, attractive and accessible to all. Plain braille books are so excluding and only for the VI student. Your resources bring the entire class together. I can't imagine supporting my visually impaired student without them."



MORE benefit

Never before have our Touch to See books been more needed. Throughout the pandemic and beyond, we have provided a service that helps blind and partially sighted children overcome the impact of the restrictions on their lives and education.

Much has been written about the delay in educational, social and emotional development of children as a result of COVID-19 restrictions. For blind and partially sighted children the impact is especially severe. Living Paintings has the expertise and service in place to help and we are doing all that we can to make sure we reach as many youngsters as we can.



"Living Paintings books give her confidence and reassurance that there are very few obstacles that she cannot overcome, especially when there are fabulous resources like these. She has the knowledge that no matter what, she'll be just fine!"

We are pleased to report that we met a 45% year on year increase in demand for our Touch to See books and, as a result, delivered nearly 9,000 tailor-made loans in the last 12 months. Virtually all of these loans have benefited multiple blind and partially sighted children and adults , positively impacting the lives of the people around them. As with all good reads, our special books will have often been read over and over again during each loan.

In total our library completed **20,000 transactions**. This is an extraordinary achievement considering that for six months we were without the army of volunteers who support us in the library on a regular basis.

From extensive, direct feedback received from our beneficiaries over the year we know that Living Paintings has helped blind and partially sighted people of all ages to:

- engage with new learning and interests;
- learn essential life skills;
- socialise to a far greater extent and beyond the scope of their home;
- take on new activities/challenges;
- start new/develop existing friendships;
- be stimulated, have fun and want to do more;
- integrate with their sighted peers on an equal basis;
- grow their self-confidence and self-esteem.

MORE impact

Throughout the year we continued to conduct our extensive monitoring and evaluation processes. This included our annual survey of child beneficiaries which was conducted during the challenges of COVID-19. The resulting Children's Impact Report (published January 2022) delivered yet another set of outstanding results. As a charity whose ambition is to combat the effect of social injustice on the lives of our beneficiary group, it is essential that our positive impact builds year-on-year. Therefore, we are delighted that our surveys continue to provide unequivocal evidence of the exceptionally high standards that we maintain.

CONFIDENCE
99%
have improved confidence thanks to Living Paintings; **90%** significantly.

ENGAGEMENT
98%
have an increased interest in learning.

WELL-BEING
97%
experienced a positive change in confidence in socialising & making friends.

Key results

97% benefited from **improved confidence in reading**;

98% are **more confident in joining in class activities** and discussions;

98% benefitted from an **increase in shared experiences with sighted friends, family and peers**;

95% benefitted from a **positive change in their confidence** in taking part in physical activities such as getting involved in playing games.

82% of children use Living Paintings Touch to See books daily or weekly.

"Living Paintings a break down barriers to accessing specialist reading books. I'm sure we often take it for granted but if Living Paintings wasn't there we would be missing out on these great learning experiences."



MORE exciting new Touch to See book titles published



14 new Touch to See book titles covering a wide variety of subjects, from dealing with anxiety to chemistry experiments, were published during the year:

Superworm

The publication of our Touch to See version of this best-selling picture book, by Julia Donaldson and Axel Scheffler, coincided with the animated short-film premier on Christmas Day 2021. We made sure that blind children didn't miss out on the tale of this unexpected hero, and could enjoy an event that has become a Christmas Day family favourite on BBC One.

Stone Age Boy

This Touch to See picture book fits perfectly into the National Curriculum for Key Stage 2 History, and has been well-received by teachers and pupils in school. This book is full of fun facts about the Stone Age, as well as our atmospheric descriptions of Stone Age animals and tactile pictures of cave art. Our audio description was read by comedian, children's author and presenter, David Baddiel who is passionate about inclusion in children's literature.

Malala's Magic Pencil by Malala Yousafzai

An important autobiographical story depicting female education campaigner Malala growing up in Pakistan, becoming the youngest winner of the Nobel Peace Prize and campaigning on behalf of girls across the world. Published by Puffin as a children's picture book story, our adaptation is brought to life thanks to the voices of actresses Mina Anwar and Duaa Karim.

The Mega Magic Hair Swap

This best-selling picture book embraces diversity and acceptance. Our audio guide was read by its author and TV personality, Rochelle Humes.

Science Alive! Chemistry Experiments



An explosive tactile resource box containing 5 amazing hands-on science experiments and science explorations. With contributions by leading science educators including by BBC Science presenter Jim Al-Khalili and astronaut Tim Peake who explains how to make and launch your own bottle rocket!

Fantastically Great Women Who Changed the World, Parts 1 & Part 2

A host of stars lent their voices to this two volume book about 13 amazing women who shaped history. Topics include women's rights activist Emmeline Pankhurst voiced for us by actress Juliet Stevenson, 19th century fossil hunter Mary Anning described by TV presenter Victoria Coren-Mitchell and award winning scientist Marie Curie guided by actress Imelda Staunton.

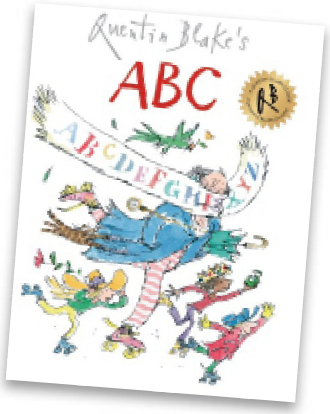
Peppa's Magical Unicorn

We were pleased to add another ever popular Peppa Pig picture book to our Touch to See collection for pre-school blind children, perfect for enjoying at home or in an early years setting. The audio description is read by actress and writer Morwenna Banks, who voices 'Mummy Pig' in the hugely popular animated series.



Oi Frog!

Time for some rhyming! This humorous book encourages fun word play with the help of a host of animals. David Mitchell, comedian and writer, lends his voice to the audio description and joins in with the witty word play.



Quentin Blake's ABC

We're delighted to publish this much-requested alphabet book, with humorous illustrations by Quentin Blake and atmospheric audio descriptions read for us by children's author David Walliams.

The Very Hungry Caterpillar

A milestone project. 30 years ago 'The Very Hungry Caterpillar' was the first ever children's picture book that we published. It has been loved by blind children ever since. This year we decided to create a new edition. The raised images remain the same but our audio description is refreshed and read by Giovanna Fletcher, TV presenter, podcaster, author and actress.

My Monster and Me

Author and much loved 'Bake Off' winner, Nadiya Hussain, reads the audio guide for our adaptation of her much-praised first children's picture book which is designed to help little-ones deal with anxiety.



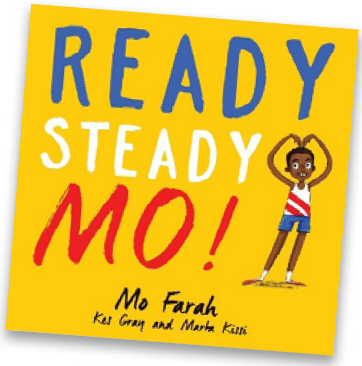
Magnificent Machines That Go Vroom Vroom! Parts 1 and Part 2

From big diggers, tractors and combine harvesters, to fire engines and racing cars – this two part book box resource provides little learners with a host of amazing machines to explore. With the help of Grace Webb, presenter of 'Amazing Machines' on CBeebies, and Formula 1 presenter Lee McKenzie, each short audio guide explains how the vehicles work along with fun facts and sound effects.

20 new titles currently in production

Our upcoming titles include topics to support reading for pleasure, teaching and learning. Our key focus areas for the coming year will be providing opportunities to discover and explore art activities, the environment and seasons, physical and mental health and well-being.

Physical health is supported by books that encompass dance, movement and sport. Sir Mo Farah is getting children warmed up with 'Ready Steady Mo!' with our accessible version of his book, complete with a motivational audio guide read by Mo himself. We have a fun fact book about sporting heroes from Formula 1 to football, tennis and athletics. We are also currently working with Oti Mabuse (Strictly Come Dancing and Boogie Beebies) to bring her picture book 'Dance with Oti' to life, with colourful tactile pictures plus a fun instructional audio guide so that little ones can dance along!





In our 'Art Book' for young children we are encouraging fun, hands-on art exploration. Famous works of art are gently explored and described by a whole range of readers, including Anneka Rice (pictured left in the studio). Each delivery will also come with a free pack of art materials to help mini-makers get creative. For young adults we introduce a snapshot of Rembrandt's iconic self-portraits though his lifetime; a new take on old selfies!

To broaden our work with media and publishing brands we are creating a three-part book series about Doctor Who. Carried out with the support and help of BBC Doctor Who, these exciting resources bring the visual spectacle of the iconic TV series to life. All 14 Doctors are depicted on the raised images along with key alien adversaries, including the Daleks and Cybermen. Special guest appearances are a highlight of the audio guide, with a host of actors who play the Doctors and aliens throughout the show's history – including Tom Baker (pictured right having a zoom conversation with Louis, one of our library members).



With the increase in the number of child beneficiaries, we anticipate the demand for Christmas books will exceed our current stock. To prepare for this, we are currently producing three new festive book titles to add to our collection and increasing the number of book copies of four existing titles on the festive theme.

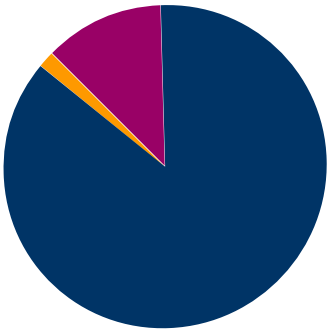
"Living Paintings books have also really nurtured his love of reading and of books. He is proud to be someone who loves books and can get 'lost in a book', a phrase that he now totally understands and relates to."



The Financial Picture for the year 1st June 2021 – 31st May 2022

Our income

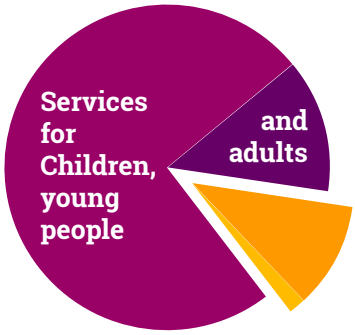
- Campaigns and Community
- Trusts and Foundations
- Committed Givers



Total Income: £491,104

How we spent the money

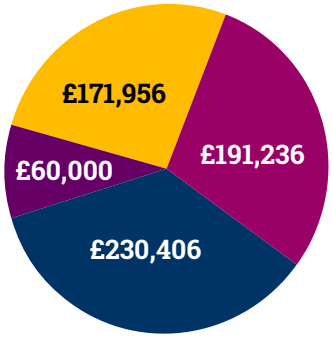
- Services for Children and Young people
- Services for Adults
- Raising Funds
- Governance



Total Expenditure: £441,170

Our Fund Balances at 31st May 2022

- Unrestricted Fund General "Cash" Reserve
- Unrestricted Fund Designated for Property for Charity's use
- Unrestricted Fund: Designated Strategic Growth Fund
- Restricted Funds for special projects yet to be completed



Total Fund Balances: £653,598

"I returned my Fashion Now collection yesterday. I am 64 years old and grew up in the 70's and 80's. What an amazing trip down memory lane! I was that girl wearing the bib and brace hot pants with platform knee high boots...and the poodle perm! Thank you for bringing the memories flooding back."



MORE about the money

Our finances during the year have strengthened, leaving us in a position to pursue our growth goals in a carefully measured fashion.

Having expected an economic downturn as a result of COVID-19 we predicted a significantly lower income for the year and took the necessary steps to reduce expenditure. However, the efforts of our fundraising team have proved highly successful and we have achieved a good income year. The reduction in expenditure for the year, reflecting our caution, combined with outperforming our income budget has resulted in a year surplus of £49,934. This has been achieved whilst still investing in our strategic growth with the appointment of the new role of Marketing and Communications Manager.



Two highly successful fundraising campaigns boosted income at the beginning and end of the year. We began with Louis (a beneficiary throughout childhood) completing a campaign to raise the money needed to bring the iconic imagery of Doctor Who to life in Touch to See. Louis raised £24,000 and as a result we are producing three amazing Touch to See books covering the Doctors and some of the fantastical characters since the series began in 1963.



At the end of the year, our BBC Lifeline Appeal was broadcast and raised £27,000 across this and the upcoming financial year. Our film, presented by actress Imelda Staunton, tells the story of how Living Paintings work has improved the lives of Matilda (5), Louis (19) and blind mum Alma who uses our Touch to See books to read with her young, sighted children.

You can view our BBC Lifeline film on YouTube.

We have benefited from some incredible public fundraising this year. However, over 80% of our income was derived from trusts and foundations. We remain hugely grateful to them for their support which is vital to the financial health of our charity. We will continue to work towards diversifying our income streams in the coming year.

The Next 10 Years

This year, we conducted a review process in collaboration with representatives from our beneficiary groups, the board of trustees and our staff team. We have made incredible strides for blind and partially sighted children this year – but we want to do more. The result was a new 10 year growth strategy, designed to provide the maximum positive impact to those we work with.

Our direction

Key Decisions

- **Children first**
  Knowing how important our work is to the educational and social development of blind and partially sighted children, this will be our focus area for the foreseeable future.

- **Growth**
  Evidence shows that our work makes a significant difference to the lives of our beneficiaries. However, our current reach is limited. We have decided that we must grow in all areas of our work so we can reach more of the estimated 40,000 blind and partially sighted children and young people in the UK.

- **Innovation and development**
  With over three decades of experience and the trust we have built with our key stakeholders, combined with exciting developments in technology, we are in a unique position to innovate and develop the services we provide.

- **Our offering will remain free to beneficiaries**
  For more than 30 years, the founding ethos of our charity has been that our services are free of charge to the blind and partially sighted children who benefit from them. This is in order to ensure that there is no financial barrier to accessing our life-changing resources. Our services will remain free, always.



"As a parent, I have used Living Paintings books to help friends and teachers understand my child's visual impairment. Your service has also helped my son grow in confidence. He now knows that being visually impaired is just a different way of experiencing the world."

Our vision

Blind children will have the visual world at their fingertips.

Our purpose

To improve the life chances of blind children and young people by making the visual world of pictures, books and learning accessible to them.

Our mission

To reach 10,000 blind children and deliver 10 x the benefit over the next 10 years.

Our values

Every decision we make and action we take will be guided by these principles:

- **Beneficiaries first**
  We will consider the impact on and benefit for our blind and partially sighted children before anything else.
- **Inclusivity**
  Our 'products' are inclusive and accessible. We carry this commitment across everything we do in all departments.
- **Creativity**
  We will challenge the norm and mirror the creativity of our source material in everything we do. We will think outside the box with ideas that drive us towards our mission.
- **Respect**
  More than the obvious kindness we show our beneficiaries, donors and each other – we welcome new ideas, we are respectful to our source material and we understand the challenges faced by those we work with.

"Living Paintings are an amazing team of people. Not only are they providing a wonderful service but they're so invested in the children. I feel lucky we are able to access these amazing books and be part of this community."



Strategy

From first steps to adulthood, we will provide a service that grows alongside our beneficiaries.

We will reach blind and partially sighted children from the earliest stages of their development and continue to provide appropriate, engaging and enjoyable resources that will inspire a lifelong love of literacy and learning – right up to adulthood.

Promoting social interaction through shared experiences and building confidence, self-esteem and positive well-being, our aim is to support blind and partially sighted children and young people to build the strong foundations they will need to take their place in the world.

"Living Paintings books help my daughter associate something she can feel to a story – which would otherwise be meaningless to her. It's absolutely priceless."



Strategic pillars

1. An engaging community

We will bring the joy and wonderment of visiting a library to the remote experience we provide. This will help us increase engagement and create a unique community for our blind and partially sighted library members to benefit from.

2. Making pictures, books and learning accessible

We will expand and diversify our library catalogue by continually adding culturally relevant, innovative Touch to See experiences that respond to the real needs of blind and partially sighted children in order to meet growing demand.

3. Being there for carers

We will grow associated services, such as those for parents and teachers, that enable blind and partially sighted children to successfully engage with our Touch to See experiences.

4. Making noise

We will raise our profile as a mainstream, accessible and credible brand. The resulting growth in awareness will enable us to increase the number of blind and partially sighted children that we reach as we work towards our target of benefitting 10,000 youngsters in 10 years' time.

5. Keeping fit

We will develop and build our resources, people, places and financial, to ensure a robust, efficient and cost effective organisation that is able to scale up to support the growth we will be achieving and establish our long term financial stability.

Case studies

Dylan and Tobias



Eight-year-old Tobias and twelve-year-old Dylan have been members of Living Paintings since November 2020. Both brothers were born with Nystagmus, a severe visual impairment. Dylan also has some additional needs including autism and a tic disorder.

Dylan and Tobias' mum, Josie, discovered Living Paintings during the COVID-19 lockdown. While Dylan attends a special placement and continued going to school, Tobias was home learning and his visual impairment meant he was struggling to engage with his online lessons. As he began to fall behind his classmates, Josie found Living Paintings when searching for ways to make learning more accessible.

"When we saw our first Living Paintings book, we were completely captivated! The tactile images are beautifully made and they were instantly accessible for Tobias with the incredible detail for their fingers to explore.

When new loans arrive, Tobias can't wait to open the box himself to see what's inside. He'll arrange the books on his bed in the order he wants to read them – and with the help of the audio guides he can follow the steps to explore them independently. The books capture his imagination and have really developed his creative side. Since joining, he has found a love of drawing and art – copying the raised images."

Living Paintings books have also helped Dylan discover the magic of stories. Due to Dylan's additional needs, he can often have difficulty in concentrating and has always found it hard to engage with story time. But Living Paintings provided an activity that brought the family together.

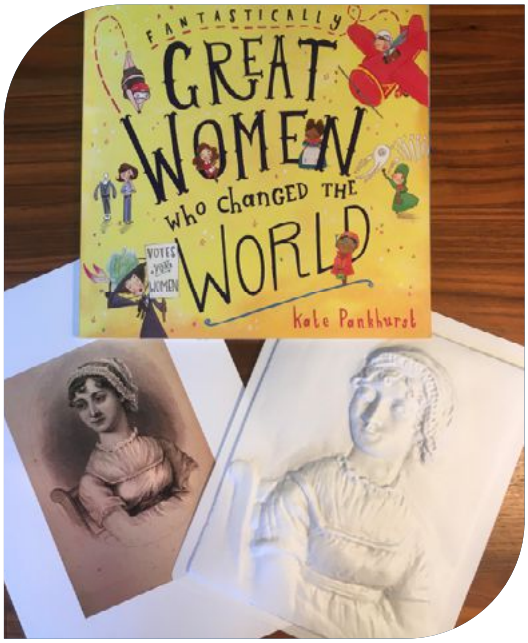
"It was always hard to enjoy books together before, but now we can enjoy those precious moments together as a family. Dylan can engage with the books due to their tactile nature. With his additional sensory needs, being able to feel, trace and interact with the books makes a big difference to his concentration and enjoyment of the story."

"The tactile images help the stories capture their imaginations. They seem to step out of the book and fill the room."



Nell

Seven-year-old Nell was born with congenital glaucoma. She now has no vision in her left eye and very limited vision in her right eye. She has been using Living Paintings books since she was three-years old.



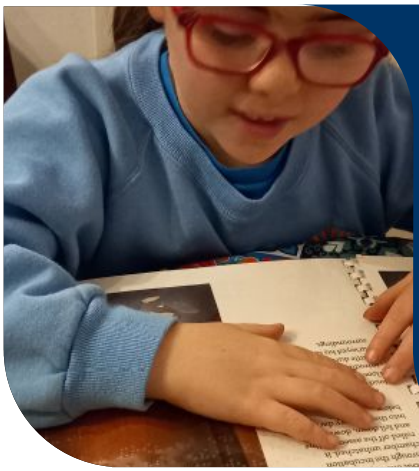
Inquisitive young Nell is at an important stage in her life, attending a mainstream school and developing a natural curiosity about the world. Living Paintings books have been vital in helping her fuel her love of learning at school and at home.

Nell loves to read with her grandmother, Marie. With Living Paintings, it's an activity they can do together, alongside Nell's little sister, Martha. Marie says:

"I feel that Living Paintings have been there through every stage of Nell's development. With their tactile pictures, they started out by helping her visualise the stories. She soon started exploring the books independently with the audio descriptions. Now, they are such useful tools in developing her braille skills during her one-to-one sessions at school. The service has something for every part of her reading journey."

Nell most recently borrowed our tactile version of 'Fantastically Great Women who Changed the World', which was linked to the topics she was learning in class. Little Nell says:

"I listened to the audio again and again to memorise the facts, and really enjoyed feeling over the tactile images! It was so interesting to see what type of clothes they were wearing and finding out about all the things each woman had done."



"Living Paintings have been there for every stage of Nell's reading journey."

Case Study: **Grace**

Two-year-old Grace was born with a cortical visual impairment and delayed visual maturation. It was not until she was diagnosed with epilepsy and a brain abnormality that her parents learned her vision was affected. She has been a member of Living Paintings since January 2022.



Little Grace lives with her Mum, Sarah-Jayne, her Dad, and Jess the cat. For the family, Living Paintings have provided an activity they can do together every single day.

"We always have a few Living Paintings books in the house. Grace needs our physical support to access the books, so we pop her on our knees and there, she can access the feely pictures independently. As we have been using the service, we have noticed a great development in Grace. She is able to feel the pictures herself, showing intent when she visually and physically explores them.

Her favourites are the Spot books, as she can feel the short sentences in braille and explore all the little tactile pictures throughout the book as we are reading.

When our nephew comes over, he also loves to get the 'feely books' out! It's something that the two of them can do together. He will sit with her and help guide Grace through the braille and tactile pictures – which is so magical.

As a family, we can't thank Living Paintings enough for the service they provide."

"We read Living Paintings books together with Grace every day. We make a big deal of it when they get delivered, and Grace gets so excited to explore her next story."



Conclusion

We have been delighted to complete this report on what has proved to be an exciting year full of success. Though there are always challenges as we navigate our way through life as a comparatively small charity with an outsized impact, they change each year. Having emerged from the pandemic we are now faced with an uncertain and difficult economic climate in which to operate and fundraise. However, as is in our nature, we remain uncowed and have an ambitious growth strategy in place. This in part is in response to a very real and immediate need to undo the harm done to the social and educational development of blind and partially sighted children by the impact of the pandemic. We have a responsibility to move on this and the time has to be now.

We hope that our amazing, loyal and generous supporters will stay with us as we work harder than ever to profoundly improve the life chances of many more blind and partially sighted children and young people. Together we will make more difference than ever before.

To end, we offer our thanks to all those who have made the work achieved in the last year possible. We hope we make you proud of your association with Living Paintings and have brought smiles to your faces as you have read our report.



Cat Bailey - Chairman



Camilla Oldland - Chief Executive

Objectives and Activities

The objects of the Living Paintings Trust, known as Living Paintings, set out in the Memorandum and Articles of Association are: **"To relieve and educate blind and partially sighted people"**.

In setting our objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

What we do

Living Paintings purpose is to put the life chances of blind and partially sighted children, young people and adults on a par with sighted people by providing them with equal access to the visual world of pictures, books and learning.

We design, create and publish Touch to See books for all ages that make the visual images that colour and inform our lives accessible to blind and partially sighted people. These include raised tactile pictures accompanied by atmospheric, educational and entertaining audio guides. The audio guides, often narrated by famous people, help fingers explore the tactile images, tell the stories of the pictures and describe their features. In this way, the senses of touch and hearing combine to make up for the missing sense of sight. By including colour images of the topics in the tactile pictures, our books can be shared with sighted friends, family and classmates.

Our Touch to See books are provided completely free of charge from our postal library so all visually impaired people, no matter where they live or their financial circumstances, can borrow them and gain a feel for the visual world.

For Children

Our young library members can grow with the library, as pre-school children develop their fine motor skills by tracing the shapes of the well-loved characters Spot and Peppa Pig, as well as learning to listen and follow simple instructions. Children have fun and develop literacy with our Touch to See versions of best-selling titles such as Julia Donaldson's The Gruffalo and Stick Man. Our educational range of books tie in to subjects across the National Curriculum and are excellent for homework help, too. We know that most of our young visually impaired members attend mainstream schools, so our resources offer the opportunity for positive, shared learning experiences. In addition our special interest range stimulates a visually impaired child's own enjoyment and exploration of topics including Dinosaurs, World Music, Seashore and Space.

For Young People

Teenagers and young people can absorb themselves in our collection designed to support and stimulate teen interest areas such as; Fashion, Football, Film, Theatre and Music.

For Adults

With us, adults explore subjects such as British wildlife and the countryside, English gardens, architecture, the history of the teddy bear, history of art, and they can even take a tour of Edinburgh and other cities. They can enjoy all these topics and many more as a member of one of our community **Touch to See Book Clubs**, or at home with family and friends.

Why we do it

Evidence from the UK Vision Strategy confirms that sight loss is a major concern in the UK with significant health, social and economic impacts. The RNIB state that there are **two million people who are blind or partially sighted and this number is set to grow to 2.7 million by 2030.**

For children and young people

- 25,000 are under the age of 18;
- 65% of visually impaired children are in mainstream education;
- 80% of the information that we receive reaches us via our eyes, a fact particularly pertinent for blind and partially sighted children as they struggle to learn alongside their sighted peers;
- They are more likely to have had their condition from very early life (identified in the first year);
- 43% have experienced bullying because of their sight loss;
- 86% have found themselves excluded from activities by their peers;
- The prevalence rate is so low that a mainstream setting is unlikely to have sufficient knowledge and experience to meet their requirements;
- 65% of teachers lack confidence in teaching children with visual impairment.
- 1 in 3 children in England who have difficulties with their sight are being failed by their local authorities; since 2017 44% have frozen or reduced spending of support for blind and partially sighted children.

For adults

- 85% are over the age of 65 and in the large part lost sight due to ageing;
- 60% live at the “extremes of poverty”;
- half live alone;
- 20% are housebound;
- Half feel moderately or completely cut-off from people around them;
- Older adults are 3 times more likely to experience depression compared to those with good vision;
- Guide Dogs estimate that 180,000 blind and partially sighted people never go out alone;
- Many older people struggle to retain a ‘will to live’ in the face of increasing sight loss;
- Two thirds of working age adults are not in education or employment;
- 250,000 who are over 75 report that they receive little or no help from their local social care services.

These people face challenges of mobility, social inclusion, achieving an education and securing a job. Many are struggling with the harsh realities of the emotional and practical devastation of losing sight at an age when new challenges are not easily met, whilst finding themselves increasingly cut off and with little or no support from severely limited and fast diminishing community services.

For blind and partially sighted children, ‘They are more likely to live in a family experiencing financial hardship. They are likely to have less exposure to social and cultural events, have fewer friends and do less physical activity. Parents and teachers perceive them as performing less well at school than their sighted peers. Not surprisingly, there is evidence to suggest that they are less secure and confident from a psychological perspective. They are more likely to be bullied at school, have concentration or behavioural problems and feel unhappy, downhearted or low.’ RLSB, RNIB and NatCen Social Research 2012

Also, the findings of the Organisation for Economic Co-operation and Development state that, “Reading was a more important indicator of future success than any socio-economic factors” a statement that is key to the importance of our service, as we are enabling and encouraging visually impaired children to learn to read and inspiring an enjoyment of books in doing so.

All experience isolation and exclusion.

Our work plan

Our focus areas for the next 3 years

The following is by no means an exhaustive workplan for the next 3 years. However it provides an insight into some of the activity we will be undertaking in pursuit of our five Strategic Pillars leading to the achievement of our 10 year target.

1. An engaging community

1.1 Build and implement a **Library Community Communications Plan** to include all contacts with our library beneficiaries, establishing **a 'clubs' system for different age groups** and delivering a new enrolment process from communications through Touch to See starter packs for different ages.

1.2 **Research, monitor and evaluate** on an annual basis to ensure our services are relevant, achieving the impact we seek and new developments are beneficiary led. This will enable us to create more of the compelling stories that inspire support.

1.3 Establish a **network of forums** to support the development of new projects to include experts, such as peadiatric opthamologists and those with lived experience.

1.4 Ensure a **smooth delivery and returns** system for Touch to See resources currently provided through Royal Mail's Articles for the Blind.

2. Making pictures, books and learning accessible

2.1 Publish at least 10 new Touch to See titles a year, each with multiple copies and including subjects aligned with our researched themes such as mental health and wellbeing, engagement with STEM subjects, support of history teaching at Key Stage 2 and diversity.

2.2 Research, develop and pilot **'Foundation Years' Touch to See resources** and support services for parents. This project, aimed at blind and partially sighted children from babyhood to the age of three, will support physical, cognitive and emotional development in infancy; a time when the foundations for future learning capacity are established and in turn the foundations for lifelong success are created. This is a 'gateway' project which enables blind and partially sighted children to gain the optimum level of benefit from the Living Paintings Touch to See experience as they grow up.

2.3 Research, develop and deliver a service that has stronger relevance to **children aged eight and over**; a critical transition point in their **development in literacy**.

2.4 Research, develop and deliver **Touch to See Starter Packs for different age groups**.

3. Being there for carers

3.1 Research and establish **Wider Support Services Plan**. This will encompass essential support to parents. It will tie in with our new 'Foundation Years' programme, online peer-to-peer support communities for carers and teachers, and signpost complementary resources and services.

4. Making noise

4.1 Create and implement a communications plan that ensures that **Living Paintings is visible, audible, discoverable and approachable** to include:

- becoming a social media powerhouse - 'the most wholesome place on the internet';
- implementing always-on media outreach and campaigning;
- building a relevant, accessible and recognisable brand identity;
- owning the digital space for peer-to-peer support for families affected by blindness;
- becoming the trusted partner and CSR solution within the children's publishing industry;
- and developing an ambassador programme.

5. Keeping fit

5.1 Continue to collect and disseminate **compelling stories of the impact** of our work to inspire support from all stakeholders from donors to volunteers.

5.2 Continue to develop an organisation that **inspires, supports and develops the people** we need to deliver our growth strategy over the next three years and beyond.

- Trustees: undertake a skills-review process and recruit new board members if needed.
- Staff: create a 'People' plan to review remuneration, retention, development and where necessary recruitment.
- Volunteers and Pro Bono: provide an excellent experience, including a sense of community and appreciation with regular communications, coffee mornings and annual event. Recruit and train as needed.

5.3 Create a plan for our hard infrastructure (ie: **premises, equiptment and IT**) in order to support our growth trajectory whilst ensuring that Living Paintings is a safe place to work. To include installation of in-house brailling facility as an example.

5.4 Develop our **eco-system of friends, partners and collaborators** by instilling high levels of trust and authenticity through all contact made by different departments from publishers through individual donors.

5.5 Pursue a **comprehensive fundraising** strategy that provides the income needed to undertake year-on-year growth and maintain and grow our financial stability according to our reserves policy.

5.6 Explore and trial **methods for scaling up** of Touch to See book production and the **use of emerging technology such as Artificial Intelligence** to deliver the multi-sensory experience.

Structure, Governance and Management

Governing Document

The Living Paintings Trust was formed in 1988. The Trust was registered with the Charity Commission on 15th February 1989 as a charity. On 31st December 1995 the activities of the charity were transferred to The Living Paintings Trust, a company not having a share capital, limited by guarantee. The company is entitled to those exemptions from UK taxation which are available in law to charities. The Trust is governed by the Memorandum and Articles of Association.

Administration

The administrative and secretarial duties of the charity are undertaken in our office which is also the company's registered office. Details of the professional advisors are set out on page 1.

Trustees

The Trustees are also the Directors of the company. Under the requirements of the Memorandum and Articles of Association at the Annual General Meeting one third of the Trustees retire from office, being those who have been longest in office since their last appointment or re-appointment.

Trustee Recruitment:
The responsibility for appointing new members of the Board rests with the existing Trustees. The aim is to ensure that the membership of the Board includes people with varied skills and interests such as: business strategy, charity sector, education, finance, art history, human resources, law and visual impairment and any other expertise which is needed. The Trustees use their extensive networks to source possible new appointees and their details are brought to and discussed at a Trustees' Meeting. A potential Trustee is then invited to meet with the Chief Executive and talk with two existing Trustees prior to a formal proposal for appointment being made.

Induction and Training of Trustees:
The induction and training process is two fold. Arrangements are made to familiarise a new Trustee with their responsibilities using the Charity Commission's guide 'The Essential Trustee' and the Living Paintings Memorandum and Articles of Association. New Trustees are extensively briefed about Living Paintings' current position, finances, plans for the future and their expected role. They will meet with members of the staff team and some of the many volunteers.

The Trustees have overall responsibility for the work of the charity. They agree policies, strategies and the financial budgets. There is a Management Committee which includes a minimum of two Trustees, currently the Chairman and Treasurer, and appropriate staff members which has the responsibility for reviewing in detail the work of the charity. Progress on policy, strategy, the financial budgets and operational issues is reported through the Management Committee to the Trustees on a quarterly and annual basis. The day to day operation of the Trust's affairs is delegated to the Chief Executive.

Our Trustees

Cat Bailey (Chairman)
Creative Director and Founding Partner, PinkGreen.

Corie Brown
Visually Impaired. Continuity and TV Announcer, Channel 4 Television. Previously BBC. A disability inclusion champion with lived experience of visual impairment.

Sir David Brown
(Resigned Aug 2022) Chartered Engineer and Fellow of the Royal Academy of Engineering. Chairman of the Bletchley Park Trust Ltd. Previous directorships include Chairman of Motorola Ltd and Chairman of the British Standards Institution. Knighted in 2001 for services to British industry.

Jane Burgess
(Appointed Mar 22) Chartered FCIPD, senior HR leader, currently Portfolio People Director at People Puzzles. Previously at Sturrock & Robson Group, Bovill and Shell plc.

Jane Findlay
Head of Programme and Engagement, Dulwich Picture Gallery. Previously at The British Museum, Kenwood House and the National Maritime Museum.

David Hall
Parent to visually impaired child. Director Strategic Accounts, Tanium. Previously Veritas Technologies and Symantec.

Tina Jetha
(Appointed Nov 2022) Strategic Customer Business Executive, Amdocs. Business and technology transformation specialist. Formerly Accenture Management Consulting.

Catriona Macritchie
(Resigned July 2022) Qualified Solicitor. Group General Counsel, William Grant & Sons Ltd. Formerly various including Diageo PLC and McGrigor Donald (now part of Pinsent Masons).

Shalin Malde (Treasurer)
(Appointed Jan 2022) Qualified Chartered Accountant. Senior Commercial & P&L Manager for New Business Development at Vodafone. Previously at BT & PwC.

Claire Short
Qualified Solicitor. Senior Government Lawyer currently with Department for Business, Energy and Industrial Strategy as Deputy Director, Nuclear and Non-Proliferation Legal team.

Neil Walke (Treasurer)
(Resigned Apr 2022) Qualified Chartered Accountant. Strategic Engagement Manager at Vodafone Group. Formerly with Deloitte.

Our volunteers

Volunteers are the key to the creation and delivery of our work and their contribution is what makes it possible to achieve so much with donations received. For the year to 31st May 2022 our wonderful team of volunteers were, in the large part, only able to make their essential, committed contribution to Living Paintings for the second 6 months due to COVID-19. In normal times they number 300+ meaning that our staff to volunteer ratio would be approx 1:40. Unfortunately, due to the complexity of financially accounting for their invaluable contribution we do not reflect this in the accounts. However, in a normal year we calculate their donations of time and expertise to be worth approx £200,000 which clearly shows that they are one of our most valuable assets. Our volunteers undertake a range of tasks, many of which require specialist skills and training. They help with every stage of the production process including research, writing, recording, editing sound recordings, manufacturing Touch to See books, painting feely pictures etc.

They also undertake the day to day library service transactions, help with fundraising, record keeping and the promotion of Living Paintings. Included in their number are many famous faces who give of their time freely, most often to record the audio descriptions for the Touch to See books. They include Sir Derek Jacobi, Joanna Lumley, Alan Davies, Michael Sheen, Lord Fellowes, Jo Whiley, Fearne Cotton, Dallas Campbell, ESA Astronaut Tim Peake and Sir Robert Winston amongst many more.

Such a team merits a high level of professional support as every Living Paintings activity includes a substantial volunteer component whether at Kingsclere, or working from home. So we go to great lengths to recruit, train and support our volunteers, communicate news to them, and give them the warm welcome they deserve and the gratitude they earn.

Our Patrons



We are delighted to continue to benefit from the patronage of **Christopher Lloyd CVO, Dame Jacqueline Wilson, Sir Timothy and Lady Sainsbury**. Christopher was Surveyor of The Queen's Pictures 1988 – 2005 and is a former Curator at Christ Church Oxford and the Ashmoleum Museum Oxford. Dame Jacqueline Wilson was the Children's Laureate 2005-07. She works full-time as a writer and is a best selling, popular children's author. She has sold over ten million books. Sir Timothy is a former MP and Minister of State. He is a former Trustee of the V & A Museum. Sir Timothy and Lady Sainsbury have been keen supporters of Living Paintings for 25 years.

"I think the very best way to get children to develop a love of books is to share stories with them when they are little. But how can you interest a child in a picture book when they are blind? The answer is through the touch and sound publications that the award winning Living Paintings offer in their free national library - children can feel what The Gruffalo, Winnie the Pooh, Thomas the Tank Engine are like. And because of their unique design the books can be shared – everyone enjoying the story together."

Dame Jacqueline Wilson

Our Ambassadors

We benefit from the support of three **Living Paintings Ambassadors** who have been appointed with the joint purpose of giving them a voice as beneficiaries of our charity and providing positive role models for other people who are experiencing sight loss.

Kali Gilbert is mother of seven-year-old Tayen who loves our Touch to See books. Kali is a great supporter of our work and an excellent spokesperson because she believes passionately in the value of what we do – helping blind children, like Tayen, read and develop a love of picture books. Tayen lost her sight at 18 months and Kali is a ready communicator about the trials, tribulations and joys of being this special little girl's mother.

Lucy Edwards is a hugely successful visually impaired young person - after becoming an internet sensation a few years ago for her blind beauty YouTube videos, she is now the first blind BBC 1 Radio DJ, a journalist, an award winning content creator and a Pantene brand Ambassador. In her words she is 'changing how the world views blindness', through her videos and posts on her influential digital platforms. Lucy's Instagram has 113K followers and she supports Living Paintings through her influence on social media.

Emily Davison is a writer, journalist and YouTuber who has been published in the Huffington Post and Guardian. As well as blogging about fashion and beauty, Emily advocates for improved accessibility in children's books and has an MA in English Literature from Goldsmiths University. Visually impaired herself, Emily champions our work for blind children and young people on her successful Instagram, sharing news of our new book publications and campaigns. Emily advocates for improved accessibility in children's literature, pursuing her keen interest in space, and studying for her MA in children's literature at Goldsmiths.

Risk Management

The Trustees have continued to refine our risk management strategy. This has included a review of the major risks which the charity may encounter, and the establishment and enhancement of procedures to mitigate these identified risks. The principal risk remains that of maintaining current levels of income. Steps that have been taken to mitigate this risk include the establishment and maintenance of a comprehensive database providing weekly, monthly and annual reporting and which drives our fundraising efforts alongside the creation of a fundraising strategy which includes the development of new income streams. Trustees are satisfied that adequate systems are in place to mitigate any exposure to our major risks, in particular financial and operational risk. During Covid-19 the charity has undertaken regular risk assessments following ever-evolving government and WHO guidelines.

Key Management Personnel Remuneration

The Trustees consider the Board of Trustees and the Senior Management Team as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All Trustees give of their time freely and no Trustee remuneration was paid in the year. Details of Trustee expenses and related party transactions are disclosed in notes 7 and 19 to the accounts.

The pay of the Senior Management Team is reviewed annually and is normally increased in accordance with average earnings. The remuneration is reviewed to ensure that it is fair and not out of line with similar roles.

Financial Review

The financial results for the year are shown on pages 39 - 51. We achieved an income of £491,104 while expenditure was £441,170 giving a surplus of £49,934 for the year.

Income

This year we raised £491,104. We receive no statutory funding and are entirely dependent on voluntary donations. We are reliant on donations from grant making trusts to fund the majority of our work and we are grateful to all those trusts who supported us again or for the first time during the year. They are listed on pages 39 - 51.

There are two main components which make up income in the year:

1. Donations and gifts of £138,693 for the Unrestricted Fund (as defined on page 39). These donations support our core work of operating a free library service to blind and partially sighted people in Britain and Ireland.

2. Donations and gifts of £352,411 for the Restricted Fund (as defined on page 39). This income relates to the production of specific new Touch to See books and specific areas of our bespoke library service to members.

The Trustees have set the budget for 2022/23 which targets a modest 5% increase in income. Only a small amount of our income is promised in advance therefore the support of our donors is absolutely crucial to our ability to continue our services which have never been more needed.

Expenditure

This year we spent £441,170 representing a year on year increase of 10% reflecting the investment we are making into our new Strategic Growth Plan. Budget expenditure for 2022/23 is higher again for the same reason.

Operating Surplus

We achieved an operating surplus of £49,934 for the year.

Our Fund Balances at 31st May 2022

1. **The Unrestricted Fund of £481,642 comprises:**
   - £191,236 as a General Reserve.
   - £230,406 Designated and relating to property and equipment for use by the charity.
   - £60,000 Designated for pursuit of Strategic Growth
2. **The Restricted Fund of £171,956 comprises:**
   - £70,548 for funded projects that are not yet completed. This mainly relates to the production of new Touch to See books, where the production period is usually between 9 and 18 months.
   - £101,408 for the Library Fund. This relates to donations which have been given specifically for various elements of the Library Service, including donations for the provision of the library service in specific geographical areas.

For clarity, the trustees agreed to designate the capital element within the Unrestricted Fund comprising property and fixed assets for use by charity.

Our Reserves Policy

The Trustees have defined the Reserves Policy such that a General Reserve of Unrestricted Funds excluding fixed assets and any secured loans thereon be maintained equivalent to 6 months non-discretionary expenditure. The management team proactively work to maintain reserves above the policy threshold through routinely monitoring the funding position combined with the on-going forecasting of anticipated income and expenditure. Should funds fall below defined trigger points set above the policy threshold, there are clear procedures in place to assess the situation and determine whether mitigating actions are required to recover the position. The Trust is pleased to report that the policy aim has been achieved with a closing General Reserve of £191,236.

Our Donors – Trusts and Foundations

Living Paintings is entirely dependent on voluntary donations, listed below are some of the organisations which made grants:

BBC Children in Need
Garfield Weston Foundation
Masonic Charitable Foundation
The Underwood Trust
The Edward Gostling Foundation (previously The ACT Foundation)
National Lottery - Community Fund (Awards for All)
The Patrick and Helena Frost Foundation
Woodroffe Benton Foundation
The Eveson Charitable Trust
The Cotswold Primrose Charitable Trust
The R S Macdonald Charitable Trust
The Primary Club
Hampshire and Isle of Wight Community Foundation
The Valentine Charitable Trust
The Shears Foundation
The Weinstock Fund
The Hutton Foundation
The Helen Hamlyn Trust
Berkshire Community Foundation
The Shoe Zone Trust
Kent Community Foundation
The Barbara Ward Children's Foundation
The Lawson Trust (formerly The Raymond and Blanche Lawson Charitable Trust)
Swire Charitable Trust
The Sobell Foundation
Miss Agnes H Hunter's Trust
Sandra Charitable Trust
Lancashire Foundation
The Norton Foundation
The Dorothy Hay-Bolton Charitable Trust
The Mackintosh Foundation
The Gerald Palmer Eling Trust
Anton Jurgens Charitable Trust
The Hedley Foundation
The Fence Club Trust Fund
Leicestershire and Rutland Community Foundation
The Hugh Fraser Foundation
The Ernest Kleinwort Charitable Trust
Hampshire County Council - Leader's Community Grants Scheme
Cambridgeshire Community Foundation
Rees Jeffreys Road Fund

Suffolk Community Foundation
The Tompkins Foundation
The Portishead Nautical Trust
The Shanly Foundation
The Edward and Dorothy Cadbury Trust
The Wixamtree Trust
The Headley Trust
The Walter Guinness Charitable Trust
The Leslie Mary Carter Charitable Trust
The Brian Mercer Trust
The Patricia Routledge Foundation
Scott Bader Commonwealth Ltd
Hull and East Riding Charitable Trust
Outhwaite Charitable Trust
The Syder Foundation
Barnwood Trust
Baron Davenport's Charity
The Chalk Cliff Trust
Fowler Smith and Jones Charitable Trust
Colyer-Fergusson Charitable Trust
The Sackler Trust
Gloucestershire Community Foundation
Aylesford Family Charitable Trust
The Rainford Trust
Maecenas
The George A Moore Foundation
The Joseph and Annie Cattle Trust
The Hemby Trust
The Sylvia and Colin Shepherd Charitable Trust
The Robert Clutterbuck Charitable Trust
The Rubin Foundation Charitable Trust
The Sir James Roll Charitable Trust
P F Charitable Trust
John James Bristol Foundation
The Alice Ellen Cooper-Dean Charitable Foundation
The Boshier-Hinton Foundation
Normanby Charitable Trust
The Gordon Fraser Charitable Trust
The Inverforth Charitable Trust
The Christopher H R Reeves Charitable Trust
R G Hills Charitable Trust
The Norman Family Charitable Trust
The Paul Bassham Charitable Trust
The Godinton Charitable Trust
The G C Gibson Charitable Trust
A W Gale Charitable Trust
Michael Watson Charitable Trust
Marshgate Charitable Settlement
Harford Charitable Trust
The Jenour Foundation
Cruden Foundation Limited
Breakaway Charity Committee- In Aid of Handicapped Children
The Walker Trust
The Macfarlane Walker Trust
John Watson's Trust
The Englefield Charitable Trust
Marsh Christian Trust
The W. M. Mann FoundationThe Marjorie and Geoffrey Jones Charitable Trust
The Gibbons Family Trust
The Jessie Spencer Trust
The Joseph Rank Benevolent Fund
The Goodman Trust
Douglas Arter Foundation
The Wise Music Foundation (Formerly The Music Sales Charitable Trust)
The Stephenson James CT
Ormonde Foundation
The Gilbert & Eileen Edgar Foundation
Melton Mowbray Building Society Charitable Foundation
The Augustine Courtauld Trust
The Dumbreck Charity
The Sir James Reckitt Charity
The Helen Jean Cope Charity
The J Reginald Corah Foundation Fund
The Bartle Family Charitable Trust
Annie Tranmer Charitable Trust
The Arthur Williams Charitable Trust
The Stanton Ballard Charitable Trust
The Lady Forester Trust
The W E Dunn Trust
Oakdale Trust
Anne Herd Memorial Trust
The Devon Educational Trust
Eddie Dinshaw Foundation
Gloucestershire Disability Fund
Duchy of Lancaster Benevolent Fund
The Ammco Trust
The Farrer-Brown Charitable Trust
The Leonard Laity Stoate Charitable Trust
The Proven Family Trust
The Langtree Trust
Laura Elizabeth Stuart Memorial Trust
The Florence Turner Trust
Anthony and Deirdre Montagu Charitable Trust
The Fitton Trust
The Charles Ruddock Trust Limited
J A Floyd Charitable Trust
Fist Fast First Foundation
Blakemore Foundation

Additionally, we received highly valued gifts made by friends to Living Paintings and beneficiaries. We also received invaluable support in kind from organisations, companies and individuals.

To each and every person, group, business and grant making trust who have supported us this year we extend the greatest of thanks. It is their generosity that makes our work possible.



Camilla Oldland - Chief Executive

Trustees' Responsibilities Statement

The Trustees (who are also directors of The Living Paintings Trust 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).

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 the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

Disclosure of Information to Auditor

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the company's auditor is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Auditor

The auditor, James Cowper Kreston, has indicated the willingness to continue in office. The Designated Trustees will propose a motion re-appointing the auditor at a meeting of the Trustees.



Cat Bailey - Chairman

Independent Auditor's Report to the Members of the Living Paintings Trust

Opinion

We have audited the financial statements of The Living Paintings Trust (the 'charitable company') for the year ended 31 May 2022 set out on pages 39 to 51. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 May 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions Relating to Going Concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The Trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on Other Matters Prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are Required to Report by Exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

The specific procedures for this engagement that we designed and performed to detect material misstatements in respect of irregularities, including fraud, were as follows:

- Enquiry of management, those charged with governance around actual and potential litigation and claims;
- Enquiry of management and those charged with governance to identify any material instances of non-compliance with laws and regulations;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to asses compliance with applicable laws and regulations.
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's report.

Use of Our Report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Michael Bath BSc FCA DChA (Senior statutory auditor) for and on behalf of

James Cowper Kreston Audit
Chartered Accountants and Statutory Auditor
2 Communications Road, Greenham Business Park, Greenham, Newbury, Berkshire, RG19 6AB.

Date: 22 February 2023

Statement of Financial Activities Incorporating Income and Expenditure Account for the Year Ended 31 May 2022

	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
INCOME FROM:					
Donations	3	352,411	138,363	490,774	509,343
Investments		-	20	20	36
Other income	4	-	310	310	5,506
TOTAL INCOME		352,411	138,693	491,104	514,885
EXPENDITURE ON:					
Raising funds		-	48,236	48,236	41,663
Charitable activities	5	327,240	65,694	392,934	354,600
TOTAL EXPENDITURE	6	327,240	113,930	441,170	396,263
NET INCOME		25,171	24,763	49,934	118,622
Transfers between funds		-	-	-	-
NET MOVEMENT IN FUNDS		25,171	24,763	49,934	118,622
RECONCILIATION OF FUNDS:					
Total funds brought forward		146,785	456,879	603,664	485,042
TOTAL FUNDS CARRIED FORWARD		171,956	481,642	653,598	603,664

The notes on pages 42 to 51 form part of these financial statements.

ANALYSIS OF FUNDS CARRIED FORWARD AT 31 MAY 2022

Unrestricted Fund	**£**
General reserve	191,236
Designated Fund: Strategic Growth Fund	60,000
Designated Fund: Property & fixed assets for use by charity	230,406
	481,642
Restricted fund	
Funded projects awaiting completion	70,548
Library fund	101,408
	171,956
TOTAL FUNDS CARRIED FORWARD	**653,598**

Balance Sheet as at 31 May 2022

	Note	£	2022 £	£	2021 £
FIXED ASSETS					
Tangible assets	10		**230,406**		226,431
CURRENT ASSETS					
Debtors	11	**29,328**		7,948	
Cash at bank and in hand		**440,524**		386,883	
		469,852		394,831	
CREDITORS: amounts falling due within one year	12	**(46,240)**		(17,598)	
NET CURRENT ASSETS			**423,192**		377.233
TOTAL ASSETS LESS CURRENT LIABILITIES			**653,598**		603,644
NET ASSETS			**653,598**		603,664
CHARITY FUNDS					
Restricted funds	13		**171,956**		146,785
Unrestricted funds	13		**481,642**		456,879
TOTAL FUNDS			**653,598**		603,664

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 20/02/2023 and signed on their behalf, by:





Cat Bailey – Chairman

Shalin Malde – Treasurer

The notes on pages 41 to 51 form part of these financial statements.

Statement of Cash Flows for the Year Ended 31 May 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash provided by operating activities	15	**69,349**	67,466
Cash flows from investing activities:			
Purchase of tangible fixed assets		**(15,728)**	(3,973)
Investment income		**20**	36
Net cash used in investing activities		**(15,708)**	(3,937)
Change in cash and cash equivalents in the year		**53,641**	63,529
Cash and cash equivalents brought forward		**386,883**	323,354
Cash and cash equivalents carried forward	16	**440,524**	386,883

The notes on pages 41 to 51 form part of these financial statements.

Notes to the Financial Statements for the Year Ended 31 May 2022

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Living Paintings Trust 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.

1.2 Going concern

The Trustees have considered current levels of cash and unrestricted reserves, together with free cash flow and the results of post balance sheet fundraising. The Trustees also note that the charity owns its freehold property, which is unmortgaged. Based on this review the Trustees believe that the financial statements have been prepared appropriately on the going concern basis.

1.3 Company status

The Living Paintings Trust is a registered charity and company limited by guarantee. The liability of the members of the company is limited by their guarantee to contribute £1 each towards the liabilities of the company in the event of liquidation.

The Living Paintings Trust is a charity incorporated and domiciled in England and Wales with registered number 03095963 and charity number 1049103. The charity's registered office is Queen Isabelle House, Unit 8 Kingsclere Park, Kingsclere, Newbury, Berkshire, RG20 4SW.

1.4 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

1.5 Income

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

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Company, can be reliably measured.

The recognition of income from grants is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

Library materials are only of benefit to blind and partially sighted people and therefore are of very low commercial value. As such they are expensed in the year rather than being treated as a capital asset for ongoing use in the charity.

All expenditure is inclusive of irrecoverable VAT.

1.7 **Tangible fixed assets and depreciation**

All assets costing more than £100 are capitalised by the Trust.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Long term leasehold property	-	50 years - straight line basis
Office equipment	-	5 - 10 years - straight line basis
Computer equipment	-	3 years - straight line basis

1.8 **Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

1.9 **Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.10 **Cash at Bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.11 **Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.12 **Financial instruments**

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. **JUDGEMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Tangible fixed assets (see note 10)
Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. Residual value assessments consider issues such as the remaining life of the asset and projected disposal values.

3. INCOME FROM DONATIONS AND LEGACIES

	Restricted funds 2022	Unrestricted funds 2022	Total funds 2022	Total funds 2021
	£	£		£
Donations	352,411	138,363	490,774	499,243
Legacies	-	-	-	10,100
Total donations and legacies	352,411	138,363	490,774	509,343
Total 2021	164,900	344,443	509,343	

4. OTHER INCOMING RESOURCES

	Restricted funds 2022	Unrestricted funds 2022	Total funds 2022	Total funds 2021
	£	£	£	£
Insurance income	-	310	310	-
Covid-19 grants	-	-	-	5,506
	-	310	310	5,506
Total 2021	-	5,506	5,506	

5. GOVERNANCE COSTS

	Restricted funds 2022	Unrestricted funds 2022	Total funds 2022	Total funds 2021
	£	£	£	£
Governance Auditors' remuneration	-	6,700	6,700	5,300
Consultancy fees	-	784	784	1,187
	-	7,484	7,484	6,487

6. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Staff costs 2022	Other costs 2022	Total 2022	Total 2021
	£	£	£	£
Raising funds	38,147	10,089	48,236	41,663
Costs of raising funds	38,147	10,089	48,236	41,663
Direct charitable expenditure	264,397	120,633	384,930	348,113
Expenditure on governance	-	7,484	7,484	6,487
	302,544	138,206	440,750	396,263
Total 2021	265,097	131,166	396,263	

7. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2022	2021
	£	£
Depreciation of tangible fixed assets:		
- owned by the charity	11,753	13,362
Interest on loans	-	1,968

During the year, no Trustees received any remuneration (2021 - £NIL).
During the year, no Trustees received any benefits in kind (2021 - £NIL).
During the year, no Trustees received any reimbursement of expenses (2021 - £NIL).

8. AUDITORS' REMUNERATION

	2022	2021
	£	£
Fees payable to the company's auditor and its associates for the audit of the company's annual accounts	6,700	5,300

9. STAFF COSTS

Staff costs were as follows:

	2022	2021
	£	£
Wages and salaries	276,434	240,773
Social security costs	20,347	17,555
Other pension costs	5,763	6,769
	302,544	265,097

The average number of persons employed by the company during the year was as follows:

	2022	2021
	No.	No.
Production	3	3
Fundraising and publicity	3	2
Administration and management	2	2
Library	3	3
	11	10

The number of higher paid employees was:

	2022	2021
	No.	No.
In the band £60,001 - £70,000	1	1

The key management personnel of the charity comprise Trustees and the Senior Management Team. The total employee benefits (including employer's pension but excluding national insurance contributions) of the key management personnel were £70,920 (2021: £63,860).

10. TANGIBLE FIXED ASSETS

	Long term leasehold property	Office equipment	Computer equipment	Total
	£	£	£	£
Cost				
At 1 June 2021	340,510	59,808	57,802	458,120
Additions	-	11,606	4,122	15,728
At 31 May 2022	340,510	71,414	61,924	473,848
Depreciation				
At 1 June 2021	126,234	52,225	53,230	231,689
Charge for the year	6,810	1,876	3,067	11,753
At 31 May 2022	133,044	54,101	56,297	243,442
Net book value				
At 31 May 2022	207,466	17,313	5,627	230,406
At 31 May 2021	214,276	7,583	4,572	226,431

The leasehold premises comprise 2 leases each of 999 years calculated from 29th September 1986 each at a rent of £100 per annum.

11. DEBTORS

	2022	2021
	£	£
Trade debtors	711	711
Other debtors - prepayments	4,565	4,081
Accrued income	24,052	3,156
	29,328	7,948

12. CREDITORS: Amounts falling due within one year

	2022	2021
	£	£
Trade creditors	6,267	4,027
Other taxation and social security	5,383	3,987
Other creditors	3,083	4,379
Accruals and deferred income	31,927	5,205
	46,660	17,598

	2022	2021
	£	£
Deferred income at 1 June 2021	-	-
Resources deferred during the year	23,421	-
	23,421	

13. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 June 2021	Income	Expenditure	Transfers in/out	Balance at 31 May 2022
	£	£	£	£	£
Designated funds					
Designated fixed asset fund	226,431	-	(11,753)	15,728	230,406
Strategic growth fund	60,000	-	-	-	60,000
	286,431	-	(11,753)	15,728	290,406
General funds					
General funds	170,448	138,693	(102,177)	(15,728)	191,236
	170,448	138,693	(102,177)	(15,728)	191,236
Total Unrestricted funds	456,879	138,693	(113,930)	-	481,642
Restricted funds					
Funded projects awaiting completion	92,858	112,743	(135,053)	-	70,548
Library fund	53,927	239,668	(192,187)	-	101,408
	146,785	352,411	(327,240)	-	171,956
Total of funds	603,664	491,104	(441,170)	-	653,598

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 June 2020	Income	Expenditure	Transfers in/out	Balance at 31 May 2021
	£	£	£	£	£
Designated fixed asset fund	147,976	-	(10,545)	89,000	226,431
Strategic growth fund	-	-	-	60,000	60,000
	147,976	-	-	149,000	286,431
General funds					
General funds	172,185	180,764	(122,501)	(60,000)	170,448
	172,185	180,764	(122,501)	(60,000)	170,448
Total Unrestricted funds	320,161	180,764	(133,046)	89,000	456,879
Restricted funds					
Funded projects awaiting completion	101,769	169,221	(89,132)	(89,000)	92,858
Library fund	63,112	164,900	(174,085)	-	53,927
	164,881	334,121	(263,217)	(89,000)	146,785
Total of funds	485,042	514,885	(396,263)	-	603,664

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 June 2021	Income	Expenditure	Transfers In/out	Balance at 31 May 2022
	£	£	£	£	£
Designated funds	286,431	-	(11,753)	15,728	290,406
General funds	170,448	138,693	(102,177)	(15,728)	191,236
	456,879	138,693	(113,930)	-	481,642
Restricted funds	146,785	352,411	(327,240)	-	171,956
	603,664	491,104	(441,170)	-	653,598

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 June 2020	Income	Expenditure	Transfers In/out	Balance at 31 May 2021
	£	£	£	£	£
Designated funds	147,976	-	(10,545)	149,000	286,431
General funds	172,185	180,764	(122,501)	(60,000)	170,448
	320,161	180,764	(133,046)	89,000	456,879
Restricted funds	164,881	334,121	(263,217)	(89,000)	146,785
	485,042	514,885	(396,263)	-	603,664

Funded projects awaiting completion consist of numerous funds of varying sizes covering specific projects in line with the charity's objectives for instance the creation and manufacture of new Touch to See book titles and the salary costs of the Touch to See Book Club Programme Manager.

The Library Fund comprises multiple donations made specifically towards the costs of providing the Library Service free of charge to blind and partially sighted beneficiaries.

Management accounting procedures quarterly track the movement in each individual restricted fund. They provide the necessary information to ensure that the appropriate balance is held in each account in order to complete the projects and thus meet the restrictions imposed by the donors.

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Restricted funds 2022	Unrestricted funds 2022	Total Funds 2022
	£	£	£
Tangible fixed assets	-	230,406	230,406
Current assets	195,377	274,475	469,852
Creditors due within one year	(23,421)	(23,239)	(46,660)
	171,956	481,642	653,598

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Restricted funds 2021	Unrestricted funds 2021	Total Funds 2021
	£	£	£
Tangible fixed assets	-	226,431	226,431
Current assets	146,785	248,046	394,831
Creditors due within one year	-	(17,598)	(17,598)
	146,785	456,879	603,664

15. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022	2021
	£	£
Net (expenditure)/income for the year (as per Statement of Financial Activities)	49,934	118,622
Adjustment for:		
Depreciation charges	11,753	13,362
Loss on the sale of fixed assets	-	4,894
Investment income	(20)	(36)
(Increase)/decrease in debtors	(21,380)	28,017
Increase/(decrease) in creditors	29,092	(97,363)
Net cash provided by operating activities	69,349	67,466

16. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2022	2021
	£	£
Cash at bank and in hand	440,524	386,883
Total	440,524	386,883

17. ANALYSIS OF CHANGES IN NET DEBT

	At 1 June 2021	Cash flows	At 31 May 2022
	£	£	£
Cash at bank and in hand	386,883	53,641	440,524
	386,883	53,641	440,524

18. PENSION COMMITMENTS

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £5,763 (2021: £6,769). At the year end, pension contributions of £650 (2021: £3,416) were outstanding.

19. RELATED PARTY TRANSACTIONS

During the year, a donation of £36 was received from 1 Trustee (2021: £20).

20. CONTROLLING PARTY

There is no overall controlling party.

THE LIVING PAINTINGS TRUST

England & Wales - Charity number 1049103

Accounts

Living Paintings

The Living Paintings Trust
Trustees' Report & Financial Statements
2020-21



A company limited by guarantee No: 3095963 | Registered Voluntary Charity No: 1049103

Reference and Administrative Details of the Company, its Trustees and Advisers for the Period Ended 31 May 2021

Trustees

Cat Bailey, Chairman
Neil Walke, Treasurer
Corienda Brown
Sir David Brown
Jane Findlay
David Hall
Catriona Macritchie
Claire Short
Cat Bailey and Neil Walke are members of the Management Committee

Trustees appointed

None

Trustees resigned

None

Company details

The Living Paintings Trust
Company registered number: 3095963
Charity registered number: 1049103

Registered office
Queen Isabelle House
Unit 8, Kingsclere Park
Kingsclere
Newbury, Berkshire, RG20 4SW

Company secretary

Camilla Oldland

Chief Executive

Camilla Oldland

Independent auditor

James Cowper Kreston
Chartered Accountants and
Statutory Auditor
2 Communications Road
Greenham Business Park
Newbury
RG19 5AB

Bankers

Bank of Scotland
The Edinburgh Royal Mile Branch,
300 Lawnmarket,
Edinburgh, EH1 2PH

Newbury Building Society
105b Northbrook Street,
Newbury, Berkshire, RG14 1AA

CAF Bank Limited
PO Box 289,
West Malling, Kent, ME19 4TA

Solicitors

Pitmans
47 Castle Street,
Reading, Berkshire, RG1 7SR

Registered with FUNDRAISING REGULATOR

Contents

Administrative and Professional Information 1

Report of the trustees for the year 1st June 2020 - 31st May 2021

Introduction 5
Our Year 7
Highlights including the impact of Covid-19 and response 9
The Financial Picture for the year 1st June 2020 – 31st May 2021 20
Case Studies 21
Objectives and Activities 25
    Our Volunteers 26
    Impact of our work 27
The Future (Our Work Plan) 29
Structure, Governance and Management 30
Financial Review 33
    Our Reserves Policy 34
Trustees' Responsibilities Statement 36

Report of the Independent Auditors 37

Statement of Financial Activities 40

Balance Sheet 41

Cash Flow Statement 42

Notes to the Financial Statements 43

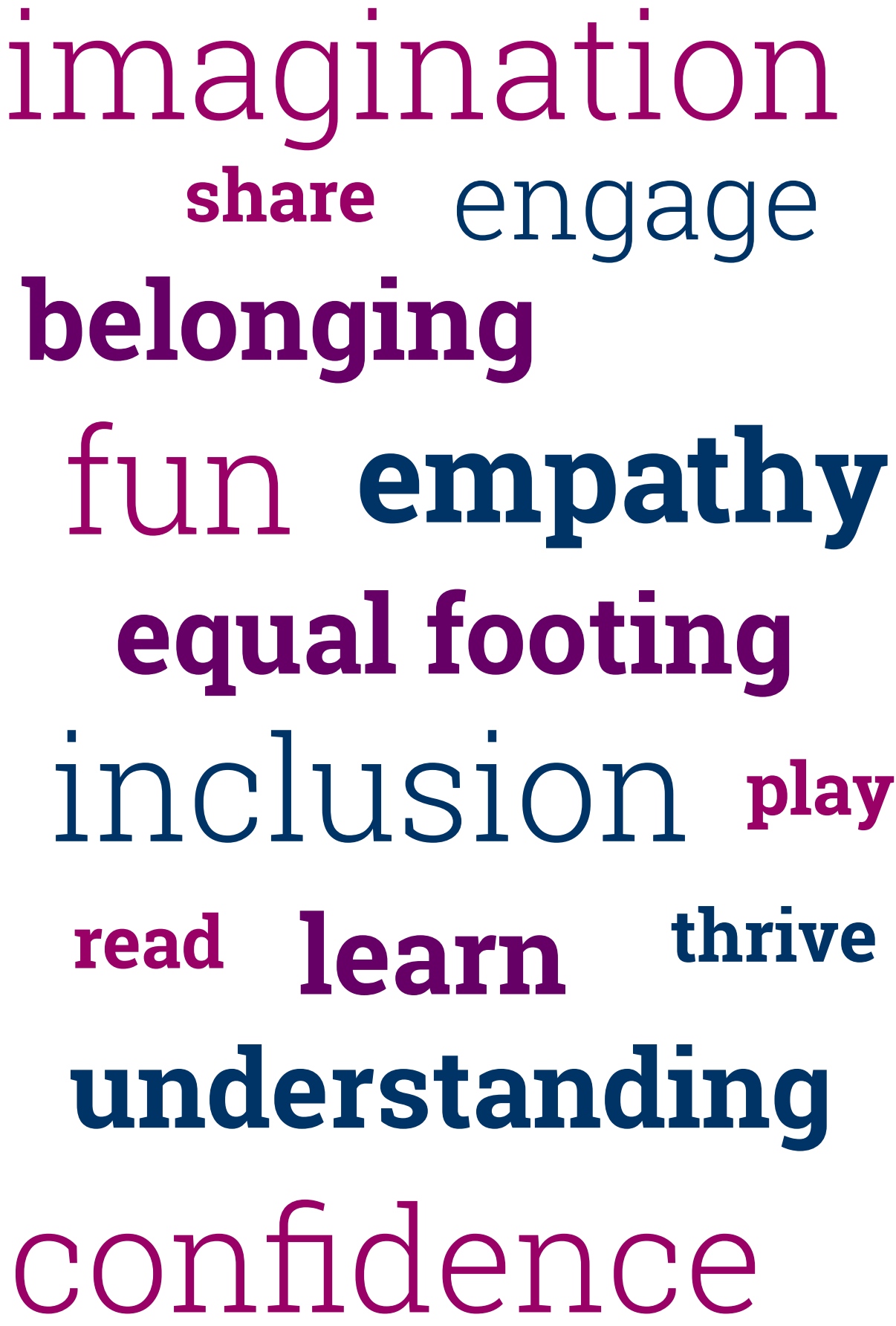
Every six minutes in the UK, approximately one more person loses their sight.



Every day, 250 more people join the 2 million people already living with sight loss. 4 of them will be children. And this number is set to double by 2050.

80% of the information we receive reaches us via our eyes.

Covid-19 has seen the needs of blind and partially sighted people neglected. Adults have been left isolated and alone without services and support. Children have been even further excluded due to a cessation/reduction in essential special needs support of their mobility and social development and access to literacy and education.


imagination
share
engage
belonging
fun
empathy
equal footing
inclusion
play
read
learn
thrive
understanding
confidence

Introduction

Every day 250 people start to lose their sight. This number includes children whose parents will hear that their precious child is, or will become, blind. It is a devastating diagnosis, leaving parents uncertain as to how their child can join in with story time at nursery, follow school work with their sighted peers, and make friends. For as well as the educational impact, blind children face real social exclusion, as they struggle to join in conversations about the visually informed subjects that form the basis for so much social interaction. For older people, who often live alone, we know only too well that blindness can lead to life shattering isolation, leaving them cut off from the world around them and activities that brought them joy.

"Living Paintings has had such a hugely positive impact on my life, from the first time I received a book and found out what Thomas the Tank Engine looks like (until then I had no idea what a train with a face could possibly mean), to helping me learn to read and express myself. I wouldn't be who I am today without this wonderful charity."



Our work at Living Paintings is designed to address the significant challenges that living with sight loss brings whatever the age. Our free postal library of Touch to See books, with their raised images and audio guides, website and Book Clubs create the unique opportunity to explore the visual world which in turn brings pleasure, learning and new friendships to blind and partially sighted children, young people and adults.

"During lockdown, the world was virtually shut off to visually impaired children. They couldn't learn through the TV or computers. When all children were required to learn from home, I was at least able to contact Living Paintings to request a book (The Very Hungry Caterpillar) so that my daughter had a hugely better understanding of the story her class was following that term. It was invaluable to have any degree of comprehension.

Thank you Living Paintings for working through the pandemic!"

Evidence proves that the work of Living Paintings transforms the lives of those blind and partially sighted people of all ages that we reach.

Our Free, postal library service has remained fully operational throughout Covid-19 reaching blind and partially sighted people across the country at a time when our Touch to See books have never been more needed.

Our mission is to reach ever more people with our life changing services.



"Since starting using the Living Paintings books in our care home, I've been able to include both sighted and visually impaired people. The stories are rich in detail and span a wide spectrum of topics which then lead to quite amazing conversations afterwards. The raised images are a truly fantastic aid for visually impaired people to see what others in the group are also seeing. I'm so very grateful to have come across the Living Paintings and their team that have been very helpful with queries and accommodating with requests."

Our Year

Our free, postal library service and the production of new Touch to See books continued without interruption throughout the pandemic.

This has been a year full of complexities as Living Paintings has navigated the ever-changing and often challenging environment that has resulted from living in a world profoundly affected on every level by a global pandemic. We have worked hard with continued flexibility, creativity and determination and the results have been remarkably positive. Most importantly, our library service bringing light and laughter, entertainment and shared experiences, education and literacy to blind and partially sighted people has continued without disruption. Driven by the knowledge that our Touch to See books have never been more needed our dedicated staff team have gone above and beyond to meet a 25% increase in demand despite missing the contributions of our necessarily absent volunteers. Here are just three of stories that fuelled our determination:

At 8 months old Henry's parents were told that he was severely sight impaired.

Henry is almost 5 years old, he has nystagmus and is registered severely sight impaired. He lives with his mum, dad and older brother, Otis, on their family run dairy farm in Yorkshire. His mum tells us: *"Henry loves to enjoy farming life and doesn't let his visual impairment hold him back - sometimes a little more caution would be welcome!*

"He loves the tactile pictures that enable him to fully experience the story."



"We don't want Henry to miss out on anything and this is one of the reasons we love the Living Paintings books. He loves the tactile pictures that enable him to fully experience the story. The wide range of books are fantastic and Henry will be able to enjoy these for many years to come. Henry loves sharing the books with all the family and showing the pictures from his "special books" to everyone."

Elizabeth is 93 years old, lives alone and lost her sight as a result of an accident.



*"**I joined the Living Paintings library 22 years ago** and have been listening and enjoying learning from many different topics and titles ever since. I have learned a lot about the history of various countries and their ways of life and living, ancient history and many new discoveries and inventions. I have also enjoyed learning about the history of kings and queens, sea travels, and prominent people's lives.*

***The Touch to See books have improved my learning and filled a large void in my life.** Thanks to Living Paintings my life has been more interesting and pleasurable, and my confidence since using the books has improved. **They give me the urge to go further and to learn more about what is out there.**"*

Kaison is approaching his first Birthday.



He was born with an extremely rare genetic condition which has caused him to have extremely small eyes with holes in them and underdeveloped optic nerves. There is nothing that can be done to save his sight. **Kaison started borrowing Living Paintings books this year when he was just 3 months old!** His mum had this to say:

*"We found Living Paintings when Kaison was just a few months old, and we're so grateful! **We love sitting as a family sharing the books.** Kaison has an older brother, Oscar who is 4 who enjoys to sit with his brother exploring the fabulous books. We love how they're adapted to meet all needs with the voice over, large bright pictures, raised tactile pictures and the Braille. As Kaison is getting older he is scratching and feeling the pictures more, and his brother really helps him to explore them.*

*Thanks to Living Paintings **I'm confident that as Kaison gets older he will grow to love books.***

Thank you Living Paintings for all your hard work and support to help develop the lives of visually impaired children and their families!"

Highlights

Including the impact of Covid-19 and response

MORE beneficiaries

During the year, **885 blind and partially sighted people were newly introduced to our Touch to See books** and had the opportunity to gain from our free, postal library service. **713 were children and young people**. We know that the family, friends and classmates of these blind and partially sighted people experience a positive impact too, and we estimate that during the year Living Paintings has touched the lives of 1,600 additional people in this way. This growth in reaching new beneficiaries is great news especially as we know that **94% continue to borrow after their first 'trial' loan of a Touch to See book.**

We have experienced an unprecedented movement in the number of people benefiting from our service over the last 12 months due to the impact of Covid-19. For instance we have seen reducing beneficiary numbers due to the suspension of our Touch to See Book Clubs Programme and the significant hiatus in schooling and yet accelerated growth in children borrowing at home and care homes signing up for our services. As a result **we are delighted to be able to report that our total beneficiary numbers have slightly increased across the year.**

"The tactile pages and wonderful audio descriptions help my daughter engage in topics and subjects she enjoys more positively, especially during the covid lockdown when we were home-schooling and we didn't have access to other suitable learning tools. The books that we receive from Living Paintings brought the world back to her imagination again."





"A gentleman in his 90s, blind, hard of hearing, suffering partial paralysis in left arm followed the very clear instructions on your CD. He seemed not to tire nor get distracted. He was in charge of his journey of exploration. At the end he was almost lost for words and kept repeating **"Marvellous". For the first time in years he was in control of the story.** He could follow the instruction and explore by touch this new world. He was for years alone, put in front of the TV which he could not see or understand, and **now he has entered a new universe - full of wonderment."**

MORE benefit

Never before have our Touch to See books been more needed. They have been crucial in supporting literacy and education attainment for children during periods of enforced home schooling and severe disruption to classroom study. For adults they have become a lifeline as they provide an opportunity to escape from the confines of their homes by exploring the world from the safety of their sofas. In doing so they have been given a break from the tedium and found solace and comfort. Our priority throughout this difficult year has been to get our Touch to See books into their hands.

It is therefore with pride that we report that across the year we made 6,000 tailor made loans of Touch to See books, each of which has benefited multiple blind and partially sighted children and adults and positively impacted the lives of the people around them. As with all good books, our special books will have often been read over and again through the duration of the loan period. **And we have managed to successfully meet a 25% increase in demand.**

In total our library completed 14,000 transactions. This is an extraordinary achievement as the work has been completed without the army of volunteers who were not able to come into the library due to Covid-19.

"**A huge thanks for providing such a wonderful service.** You are always quick to respond to requests and always send out books suited to age and visual needs. We love receiving our box of books, especially during the current Covid -19 situation. **We have so much fun sharing books in our household.**"





"I always thoroughly enjoy the books from yourselves but I have absolutely loved this one of objects rather than paintings. The raised images and descriptions were amazing and brought everything to life for me, I could just imagine holding them. Thank you so very much. Many, many thanks for all of the hard work you put into providing these wonderful books for us and the pleasure they bring."

MORE impact

Throughout the year we continued to conduct our extensive monitoring and evaluation processes including our annual survey of child beneficiaries conducted during and despite the challenges of Covid-19. The resulting Children's Impact Report (published January 2021) delivered yet another set of outstanding results. As a charity whose ambition is to combat the effect of social injustice on the lives of our beneficiary group, it is essential that our positive impact builds year on year. Therefore, we are delighted that our surveys continue to yield unequivocal evidence of the exceptionally high standards that we maintain.

CONFIDENCE
99%
have improved confidence thanks to Living Paintings; **89%** significantly.

ENGAGEMENT
99%
have an increased interest in learning.

WELL-BEING
98%
experienced a positive change in confidence in socialising and making friends.

Key results

For those blind and partially sighted children who receive Living Paintings' service:

98% benefited from **improved confidence in reading**;

96% are **more confident in joining in class activities** and discussions;

99% benefitted from an **increase in shared experiences with sighted friends, family and peers**;

97% benefitted from a **positive change in their confidence** in taking part in physical activities such as getting involved in playing games;



80% of children use Living Paintings Touch to See books daily or weekly.

Case Study: **Teddy's Story**

Teddy is 5 years old and joined Living Paintings library this year. He was born prematurely at 34 weeks and, after a rocky start, he was diagnosed with cerebral palsy, epilepsy and is registered sight impaired.



His mummy Daisy tells us how much Teddy loves borrowing Living Paintings books…..

"Teddy first started using Living Paintings books at his school but I didn't realise they were available for us to borrow at home until I saw a social media post by Sarah Millican during the first lockdown. I registered Teddy straight away and he was amazed to see the books arrive at home!

Teddy absolutely loves reading - especially with his grandad! He enjoys looking at his books all the time – first thing in the morning, after school and always at bedtime. We live with Teddy's nanny and grandad so they are very much involved in story time. Grandad even reads to Teddy in the bath!

His favourite books are Julia Donaldson ones - he loves the rhymes! When The Snail and The Whale arrived, he sat on the sofa with nanny to carefully feel all the pictures, it really brought the story to life for him.

The Living Paintings books and resources mean that Teddy can listen to stories, engage with the 3D images and turn the pages. There are so many barriers to books with his disabilities. The boxes we get through the post open up a world of imagination for him and are allowing him to start to become a more independent reader as he grows.

> "The boxes we get through the post open up a world of imagination for him."

Teddy sits in his P-Pod to turn the pages of the story. He loves to memorize the words and read them back to us, so if he knows the book he will say the words to himself from memory. Otherwise he just pretends as he turns the pages. He also likes to chill out in his room with audio CDs - we have a lot so often we have the same story as the books we receive. He likes to follow the audio descriptions from Living Paintings and take his time looking at the pages.

Receiving the Living Paintings boxes in the post is the highlight of the month for Teddy!

I am so grateful for the service you provide and I just wish we'd found you sooner!"

MORE exciting new Touch to See book titles published



Yoga Babies

A book about yoga and mindfulness for young children written by Fearne Cotton and illustrated by Sheena Dempsey. Fearne kindly lent her voice, from under a duvet!, to the audio soundtrack and shared information about its publication with her followers on Instagram.

"Matilda absolutely loved the book. We really enjoyed the story and she loved acting out the yoga positions afterwards. Such a lovely book to read together." **Parent**

Tiddler

An underwater adventure about ocean wildlife for Early Years and Reception children, written by Julia Donaldson and Axel Scheffler with our audio description read by Martin Clunes.

Somebody Swallowed Stanley

A beautifully illustrated book by environmental expert, Sarah Roberts, for Reception and KS1 children, with a powerful message about plastic pollution. Sarah lent her voice to the soundtrack and posted on Instagram about the project.

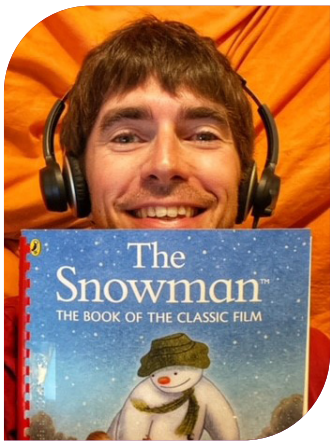
Rosie Revere Engineer



Written by Andrea Beaty and illustrated by David Roberts, a fun and engaging book for Key Stage 1-2 children that promotes STEM subjects to girls and offers great lessons in courage and perseverance. The book was read by actress Angela Griffin in her home studio.

"Wow! The details are amazing! I'm so thrilled this book is becoming part of the Living Paintings library! Thank you so much!" **David Roberts, illustrator**

The Snowman



This timeless Christmas classic by Raymond Briggs, read by BBC presenter Simon Reeve, brought magic and joy to the library in time for Christmas 2020. Seven year old library member Jai-Ryan and his mum had this to say:

"If I could kiss you, I really would. Thank you so much for bringing this story to life, especially for a little man who is really starting to fully understand Christmas and the magic of it! Jai-Ryan really enjoyed this story, and has fallen asleep dreaming of this magical tale."

Simon Reeve posted on his Instagram mid-session and received over 5,000 likes:

"Bodged lockdown studio (old duvet) today to record an audio guide to the wonderful #raymondbriggs book #TheSnowman for @livingpaintingscharity"

Zog and the Flying Doctors



Publication of our Touch to See version of this book, by best-selling duo Julia Donaldson and Axel Scheffler, coincided with the animated adaptation that was shown on Christmas Day 2020, making sure blind children didn't miss out on meeting the fantastical characters and enjoying an event that has become a family Christmas favourite.

Blue Peter presenter, Richie Driss, and film crew created a short film about the making of this adaptation, which was broadcast as part of Blue Peter's 'BBC Children In Need Special'. Richie took part in pressing and painting the feely pictures and recorded the audio guide in our studio. He then delivered the first completed copy to lucky library member and Blue Peter fan, Imogen. Richie had this to say: *"It was amazing working with you guys on an incredible project!"*.

What the Ladybird Heard

A wonderfully humorous book by Julia Donaldson and illustrated by Lydia Monks which introduces young children to the sights, sounds and smells of the farmyard! The audio description for the book is read by Sarah Millican, writer and comedian, and is already proving very popular with our young library members. Sarah lent bags of humour and animal fun to the reading, plus an Instagram post on her platform helped us reach more new benficiaries.

Furthermore, 19 new Touch to See titles are currently in production

Titles include a hands-on 'art and craft' book for Key Stage 1, a fact-book celebrating women in history, an entertainment series of books about BBC TV show 'Doctor Who', and a range of celebrated picture books to support first steps in literacy. Plus our 2021 TV tie-in, 'Superworm', the Christmas Day family entertainment animation on BBC One.



Case Study: **Teacher's story**

"I work as a Qualified Teacher for the Visually Impaired (QTVI) with one, 12 year old, student with severe vision impairment. She was born with Microcephaly which affected the development of her brain, including her ability to see. She is able to see colour, light and dark and can read highly contrasted 48pt type when very close up, but trying to read and decipher images is tiring and slow.

Because of her reduced memory capacity and visual impairment which are both part of the condition, her literacy attainment is equivalent to that of a much younger child. In addition, the inability to see her surroundings, the television or anything else that fully sighted children glean their information from has severely affected her knowledge and understanding of the world around her, as well as her social and life skills.



Part of our additional curriculum activities at school, and currently at home, have been the use of Living Paintings resources. Very early on I started ordering materials from Living Paintings for my student to practise her Braille reading skills, and to be able to access your Science books, which were a revelation to me and my understanding of her needs.

When my student read Handa's Surprise and looked very closely at the illustration of the elephant she said ***"Oh, is that what an elephant looks like, I didn't know"***. Also, when exploring raised images of trees in a Science book, she felt and looked closely at a tree with leaves on and identified what it was, then she felt the one next to it and asked "why is it different, what's this at the bottom?" I explained that in the autumn all the leaves fall off the trees on to the floor, leaving the bare twigs and branches; she said that **she didn't know that, no one had told her before**.

These two incidents amongst others, made me realise (as somebody completely new to the field of visual impairment), how very limited her vision and therefore her understanding was. It made me even keener to explain everything clearly and to give her every opportunity to experience and understand things outside of school. So far we have joined other students with visual impairment in the county. We have had a sensory experience morning at a local garden centre and done some creative follow up activities. We have booked for her to go horse riding with other blind and partially sighted children in the area, have visited a local café and ordered and paid for food, and we are planning a visit to the seafront and the zoo next academic year. All these things have come about from a realisation of her limited experience, prompted by the Living Paintings books and the inspiration that your books have provided!

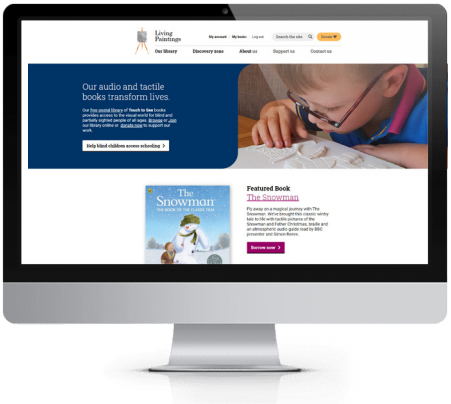
We have, and will continue to order materials from Living Paintings which will help the student I work with to not only read Braille more fluently, but to gain knowledge and experience from both the stories and the brilliant Science books. I am sure that they will continue to serve as a source of inspiration for her and me as I seek to organise life experiences for her in the years to come."

MORE development

"Ted has moved to mainstream secondary school in a global pandemic! That could have gone wrong but his understanding of the world is as good as his sighted peers because of Living Paintings and so he doesn't just contribute to class discussions, he leads them!"



New online Library System

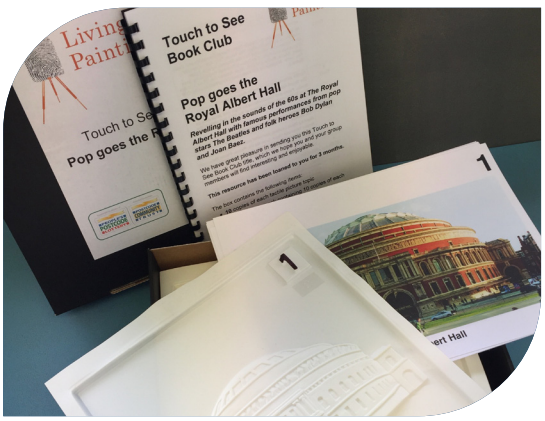


www.livingpaintings.org

Our new purpose built, visually impaired accessible online Library System has been launched and alongside an easy, smooth user experience, the time efficiencies it enables has made a real difference to our ability to meet a 25% increase in demand. We have been able to continue to turn around orders within 48 hours despite the lack of volunteer support. A data cleanse has been completed and new, robust reporting implemented. **Our new Living Paintings website** was launched concurrently and we are extremely pleased with the result, which is giving us greater capacity to optimise the value of our excellent social media activity and our search engine rankings are improving constantly. We remain extremely grateful to the group of visually impaired people who road tested the new site at every stage in its development and, in doing so, ensured that the end result has high accessibility values - a priority for this project.

"I just wanted to congratulate your charity, I found you by chance on Twitter. I work in Early years and am supporting a child who is blind and has a variety of complex needs. Your books arrived at the start of this difficult term and have brought so much joy to their sessions at Nursery, thank you for helping me to help bring the books to life and giving me more inspiration to support them especially in this difficult time, I applaud you all.

Work has begun on rebuilding our Touch to See Book Clubs Programme with a new delivery model.



It has been a sadness for us that this Programme has had to be suspended with a significant impact on the number of adult beneficiaries that reach. We know the immense value of this project in increasing the wellbeing of this group of people whilst helping to alleviate their loneliness and so are committed to its restart.

A gradual, carefully managed return of volunteers who work in production and library has begun.

We are ensuring a Covid safe environment for them and this has meant a move of equipment etc. to off-site storage in order to release greater working space. We are eager to welcome them back; they have been much missed.

The staff team have worked harder than ever.

Having discussed the resourcing issues created by our lack of the 45 in-house volunteers whose contributions amount to the equivalent of 3 full time employees, it is relevant to recognise what has been happening with our staff team. As we faced a year of greatly reduced income we implemented cuts in staff costs achieved through the redundancy of roles and by absorbing natural changes. We began the period with the equivalent of eleven full time staff and this reduced to just six. So our staff team virtually halved and yet we continued to deliver extraordinary output.

We worked hard with the team to support them in every way during this difficult and ever changing period. They were managing the complexities of home life and working whilst providing extra hours in order to fill the gap in achieving the workloads at a time when disruption was the name of the game. **Thankfully, our finances have permitted the beginning of a rebuild in the staff resourcing**.

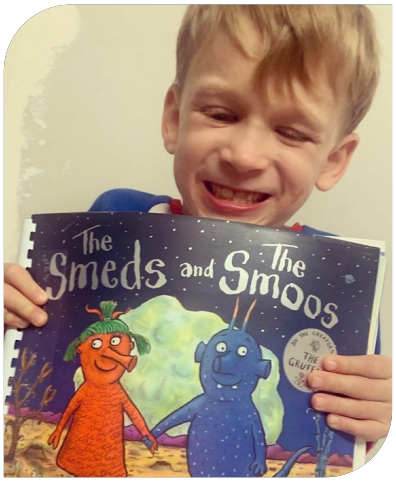


December 2020 Staff Christmas party on Zoom and we are still smiling! The Rainbow Christmas Tree ornament, one of a number of little gifts, will remind us of our Covid experience for years to come!

Looking to the future.

Over and above all that has been achieved this year in the most difficult of environments the **staff, trustees and representatives for our beneficiaries have undertaken a strategic review process** encompassing all the learnings from not only our 30 years of operation but also the Covid-19 experience. Not an easy task in times of restriction and lockdown completed via video conferencing. The resulting strategy is being finalised. **The resounding, overarching decision is to double the number of blind and partially sighted people we reach with ever evolving, relevant services.** With this in mind the Trustees agreed a designated fund at the end of the financial year to be spent on pursuing Strategic Growth. The first step will be to raise awareness of the charity and the services offered in order to increase beneficiary numbers and fundraising opportunities.

Our finances during the year have strengthened and we are therefore able to pursue the Strategic Growth that we seek.



Having expected an economic downturn as a result of Covid-19 we predicted a significantly lower income year and took the necessary steps to reduce expenditure in line with this. However the efforts of our diminished fundraising team have proved highly successful and we have achieved another exceptional income year which has included a donation of £89,000 specifically for the full redemption of the mortgage on the building that houses all our Touch to See production. This in turn has improved our balance sheet. The continued loyalty of our wonderful donors and the move from raising funds through events to digital campaigns has again contributed to the financial success that we experienced. We launched The Big Christmas Read. Blind and sighted alike took on sponsored reading challenges and one young hero, Jacob, who is seven and blind, alone raised a magnificent £1,500. One little girl wrote: *"I am 5 and I will be reading a book with mummy every night to help raise money for children who cannot see as well as me".*

Our next big fundraiser was led by 19 year old Louis from Bradford who has been a beneficiary of Living Paintings since he was two. Louis' online campaign raised £24,000 in total having blasted through his £15,000 target within 2 weeks.



As a huge fan of Doctor Who, Louis has never seen the Tardis, Daleks and Doctors etc and so the money will fund 3 new Touch to See titles revealing images from this iconic BBC TV Series. The project, with full permission and support from BBC Doctor Who, will delight our beneficiaries of all ages.

We are extremely proud to be able to present such a positive report for this year despite the extraordinary challenges presented by Covid-19. As a tightly run, flexible and agile charity with amazing, loyal supporters and a genuine closeness to our beneficiaries, our determination was fuelled and we found the energy and resources to keep doing what we do best; support and transform the lives of blind and partially sighted people young and old.

These words were written a year ago to conclude our previous report. We were just 3 months into the onset of Covid-19 and fully, now in hindsight naively, expected the world to right itself to some large degree within a short time. Today, as we seek a conclusion to this current report, we find that we can but reiterate and re-emphasise these same words as they so ably describe the last 12 months of operating under the spectre of the pandemic. **There is just one addition we would make and that is to express our delight at having been able to greatly strengthen the financial position of our charity making it possible to consider, define and pursue our newly formed strategic growth ambitions.**

Though there is still uncertainty about how the story of the pandemic will play out, for us, thankfully, the air is charged with excitement and anticipation. This is made possible thanks to:

- **Our outstanding, engaged board of trustees**
- **Our highly effective, dedicated staff team who constantly adapt and impress with their immense commitment and hard work**
- **Our friends, volunteers and supporters who are always by our side and prepared to go the extra mile**
- **Our generous, loyal donors**
- **Our knowledge that there are blind and partially sighted children, young people and adults who need us to continue to help them to gain an understanding of the world around them and in doing so improve their life chances.**

We extend our extra special thanks to each and every one of these people who have supported and inspired us as we navigated through a complex year. They have helped us rebuild and fill us with confidence in our ability to transform the lives of even more blind and partially sighted people in the coming year.





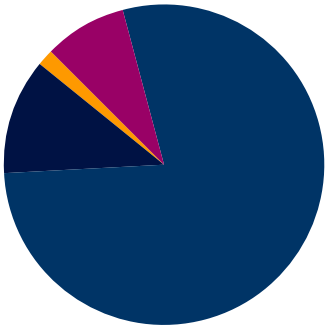
Cat Bailey - Chairman

Camilla Oldland - Chief Executive

The Financial Picture for the year 1st June 2020 – 31st May 2021

Our income

- Events and Community
- Trusts and Foundations
- Covid Emergency Funding Trusts and Foundations
- Committed Givers



Total Income: £514,885

How we spent the money

- Services for Children and Young people
- Services for Adults
- Raising Funds
- Governance



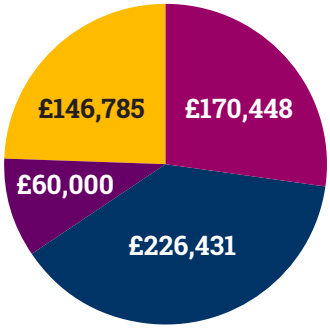
Total Expenditure: £396,263

About our operating surplus

We achieved an operating surplus of £118,622 for the year within which was a grant of £89,000 restricted to and spent through capital expenditure on redeeming our mortgage. We particularly thank the small group of loyal grant making trusts with whom we have a long term relationship who gave Covid-19 Emergency Funding, local community foundations and a little blind boy who raised £43,000 at the end of last year and beginning of this.

Our Fund Balances at 31st May 2021

- Unrestricted Fund General "Cash" Reserve
- Unrestricted Fund Designated for Property for Charity's use
- Unrestricted Fund: Designated Strategic Growth Fund
- Restricted Funds for special projects yet to be completed



Total Fund Balances: £603,664

Case Studies

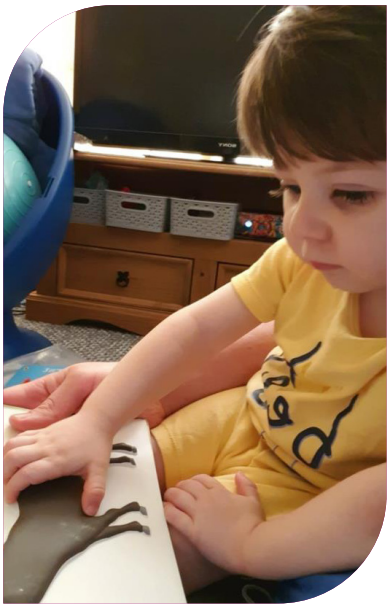
Matthew's story



"Matthew was born very unexpectedly at 35 weeks, but he was a healthy weight and doing well, he didn't wake for any feeds and when awake he mainly cried. The next day Matthew suddenly took a turn for the worse. His temperature rose dangerously high so he was taken to NICU. Matthew is our first child so we didn't know what to expect as new parents but it was not this fear and sadness at seeing him in a tank covered with wires. Matthew suddenly started to have seizures that could not be controlled. We were called to be with him. The next few hours were a blur of tears, offers of priests, wires and seeing our tiny baby fight for his life in front of our eyes. We almost lost him as quickly as he arrived.

We later found out Matthew had meningitis and sepsis which he was born with. This happens very rarely and sadly most babies' don't survive. The next 4 weeks were a rollercoaster of emotions, successes, achievements and just as many setbacks. Matthew fought so hard for his life. He suffered severe brain damage as a result of the meningitis and seizures. His mobility is severely affected as he has Cerebral Palsy and he is cognitively delayed.

Matthew is severely sight impaired. He has central visual pathway problems, and optic nerve damage which means what he does see struggles to make it to his brain. He also has cortical visual impairment which means his brain struggles to understand any messages that do get there, due to the severe brain damage.



Other children that are Matthew's age are immersed in language and words all day. Whether it's reading a bedtime story, going to the shops or playing with their toys. Matthew does not have this opportunity.

When Matthew first felt a Touch to See book sent via 'Living Paintings' he was surprised and then overjoyed and felt all over the page. He loves to read his special books now. Every time a new package arrives we will open the box as a family and show Matthew each new story adventure in store. We use the books as a special reading time together. We will read the story and Matthew feels the pictures and braille, we have just started encouraging him to use his "Peter Pointer" finger. It's just so wonderful that now he knows books have content. The Living Paintings books are all made so beautifully. Each book has the most beautiful raised tactile pictures. This really helps to bring the stories to life and just show how much love is put into each book.

We are not sure if cognitively Matthew will ever be able to read braille. He has started on his pre braille skills such as squeezing playdough and picking up items from a box. **But this does not stop him hungrily "reading" his stories and feeling the words on the page and "seeing" the story come to life, all thanks to the wonderful team at Living Paintings. I can't thank them enough for showing my son he can love books."**

George's story

George is 2 years old and has been a member of Living Paintings Library for a year. His mum Hanna wrote to us to share George's journey and to tell us how thrilled she was to discover our tactile library.



"George was born at 23 weeks 6 days, weighing just 700 grams. Whilst in the NICU he would be checked weekly for an eye condition most common in pre term babies weighing less than 1250 grams called Retinopathy of prematurity (ROP). Unfortunately, it was confirmed that George had ROP.

There are two types of treatment for ROP - injections in the eyes, or laser eye surgery. It was decided that laser eye surgery would be the best for George, and we were told a lot of the time it is successful. It didn't work the first time, so we tried again, but yet it was still unsuccessful. **George took a trip in a helicopter to try and save his sight by going to see a specialist at the other side of the country.**

George's vision looked hopeful and he was sent back to our own hospital where he went on to have another surgery for a cataract. The surgery was successful, but in the coming weeks after, George's eye started to shrink and in the end his retina detached and he lost all vision in his right eye. Luckily he can still see a little bit with his glasses in his left eye.

George is now at home thriving. I contacted our local library to ask if they had any suitable books for George but unfortunately they didn't, so I was thrilled when I came across the Living Paintings Charity. They have books suitable for George's age and they come adapted with voice overs, braille and 3D pictures. George loves to read them with me and scratch and feel the pictures.

We feel lucky to have found Living Paintings!"

Louis' story



From a 2 year old enjoying books and learning to read, to a 19 year old university student raising funds for his favourite charity.

We asked Louis, 19, if he would be one of our Living Paintings case studies for the year. He has put so much time and effort into his response we thought it only right to share it with you in its entirety just as he has written it:

Living Paintings are, and always have been an absolute delight!

I have a long history with Living Paintings and I am extremely grateful for the work that they do.

My name is Louis, I am 19 years old and completely blind. I live in Bradford with my family.

I became completely blind at 18 months old due to Neuroblastoma, a type of children's cancer. Despite this, my parents were always keen for me to have the same opportunities as my sighted peers, in my opinion, this was the best thing they could've done for me.

My parents didn't really know where to turn to as far as simple things like children's books were concerned, but then they discovered Living Paintings when I was around 2 years old and I am still involved now at 19! I have a long history with Living Paintings and am extremely grateful for the work that they do for blind and visually impaired people of all ages.

I'm very much of the belief that while people like me who are blind or partially sighted are unfortunately, physically different in that we can't see, beyond this we are no different at all and should be given access to as close to everything that sighted people have access to.

One of the many things Living Paintings has done for me is to bring characters to life, whether it be Postman Pat, Thomas the Tank Engine, the icons of Star Wars or the Mona Lisa. Living Paintings give blind and visually impaired readers the chance to meet these characters, and to see what they look like so that we can appreciate them as much as our sighted peers and friends. One of the earliest books I can remember borrowing is Thomas the Tank Engine, and I can remember it vividly. I thought it was really cool and I just remember thinking "so this is what the characters look like!" Until I experienced Living Paintings books, I had no idea!

Growing up, the thing with Living Paintings books was that there were stories that you knew, that every child knew. The characters were popular characters that were on TV that everyone was familiar with, and now I could see what they looked like too. The fact that I then had access to these stories and I could see what the pictures were like and could visualise them, well that was a big thing, and to be able to appreciate them like a sighted child could.

As a child, I read the books in every way possible. Sometimes alone, listening to the audio and feeling the tactile pictures - I found it fascinating. The narrators are fantastic and always have been. The voices are matched to the book and it just works perfectly.

I would also listen to a book with either my mum or dad or brother, and at times we would all read a book together as a family. We would flick though the standard pictures, listening to the audio and all feel the tactile pictures together; it was just a really nice, family experience.

Then at school my Living Paintings books and packs would be passed around all the children who would feel the tactile pictures - it was fascinating for them too.

Living Paintings have been a constant

Living Paintings have had a massive impact on my life. From when I was a child through to now where I'm coming towards the end of my first year at University, Living Paintings have been a constant and have always provided entertainment and education. **The work they do to help blind and visually impaired people "see" the world through their range of touch to see books is fantastic, and the staff that make it happen are some of the friendliest and most outgoing people you could meet.**

I was honored when back in 2008 I was invited to London by Living Paintings to attend their Steiff Teddy Bear Auction. I remember holding one of the bears up for everyone to see, and thinking that I was incredibly lucky to be there. I've then gone on to help Living Paintings on more occasions, such as testing out books for them. I was not only proud to have done this, but I also really appreciated that they were asking blind and partially sighted people to test their books, so that it was the end user that gave feedback before the book was finalised and made available. I personally found this extremely reassuring, that they gave this book to another blind and partially sighted person to test before giving it to me, thus ensuring it's accessibility.

As a blind person, Living Paintings books are the most compact way you can read a book

Everyone can enjoy Living Paintings books with no compromise for anybody. All the images and text are there just as in a standard book. You also have braille which is on transparent sheets so a sighted person can still see the pictures and text. You are guided through by the audio description which tells you everything you need to know – the background, the landscape, all the details – I can really appreciate as an adult that without these details you wouldn't be able to picture it in your head.

As a blind person, Living Paintings books are the most compact way you can read. **The tactile pictures can really help you to be able to relate to something on the same level as a sighted person.** Being able to see what musical instruments look like or a work of art like the Mona Lisa.

I'm extremely thankful to Living Paintings

If I could sum up what I think is the most important thing about Living Paintings I would ask a sighted person to just imagine – close your eyes and now imagine you can't open them again. This is how it is and now you want to read a book, but how are you going to do that? How important is reading a book to you? As a sighted person how would you feel if that was taken away from you and you couldn't read anymore? Then you discover Living Paintings and the books are full of characters you've heard about and imagined all the time. They have been on the TV, you've listened to the audio books, you may have had the books read to you and you never quite understood what they looked like and now, because of Living Paintings you can.

I'm extremely thankful for Living Paintings, and hope that they can continue to do their amazing work for many, many years to come.

Objectives and Activities

The objects of the Living Paintings Trust, known as Living Paintings, set out in the Memorandum and Articles of Association are: **"To relieve and educate blind and partially sighted people"**.

In setting our objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

What we do

Living Paintings purpose is to put the life chances of blind and partially sighted children, young people and adults on a par with sighted people by providing them with equal access to the visual world of pictures, books and learning.

We design, create and publish Touch to See books for all ages that make the visual images that colour and inform our lives accessible to blind and partially sighted people. These include raised tactile pictures accompanied by atmospheric, educational and entertaining audio guides. The audio guides, often narrated by famous people, help fingers explore the tactile images, tell the stories of the pictures and describe their features. In this way, the senses of touch and hearing combine to make up for the missing sense of sight. By including colour images of the topics in the tactile pictures, our books can be shared with sighted friends, family and classmates.

Our Touch to See books are provided completely free of charge from our postal library so all visually impaired people, no matter where they live or their financial circumstances, can borrow them and gain a feel for the visual world.

For Children

Our young library members can grow with the library, as pre-school children develop their fine motor skills by tracing the shapes of the well-loved characters Spot and Peppa Pig, as well as learning to listen and follow simple instructions. Children have fun and develop literacy with our Touch to See versions of best-selling titles such as Julia Donaldson's The Gruffalo and Stick Man. Our educational range of books tie in to subjects across the National Curriculum and are excellent for homework help, too. We know that most of our young visually impaired members attend mainstream schools, so our resources offer the opportunity for positive, shared learning experiences. In addition our special interest range stimulates a visually impaired child's own enjoyment and exploration of topics including Dinosaurs, World Music, Seashore and Space.

For Young People

Teenagers and young people can absorb themselves in our collection designed to support and stimulate teen interest areas such as; Fashion, Football, Film, Theatre and Music.

For Adults

With us, adults explore subjects such as British wildlife and the countryside, English gardens, architecture, the history of the teddy bear, history of art, and they can even take a tour of Edinburgh and other cities. They can enjoy all these topics and many more as a member of one of our community **Touch to See Book Clubs**, or at home with family and friends.

Volunteers

Volunteers are the key to the creation and delivery of our work and their contribution is what makes it possible to achieve so much with donations received. For the year to 31st May 2021 our wonderful team of volunteers were in, the large part, unable to make their essential, committed contribution to Living Paintings due to Covid-19. In normal times they number 300+ meaning that our staff to volunteer ratio would be approx 1:40. Unfortunately, due to the complexity of financially accounting for their invaluable contribution which is especially true during this time of Covid, we do not reflect this in the accounts. However, in a normal year we calculate their donations of time and expertise to be worth approx £200,000 which clearly shows that they are one of our most valuable assets. When possible our volunteers undertake a range of tasks, many of which require specialist skills and training. They help with every stage of the production process with researching, writing, recording, editing sound recordings, manufacturing Touch to See books, painting feely pictures etc. They also undertake the day to day library service transactions, help with fundraising, record keeping and the promotion of Living Paintings. Included in their number are many famous faces who give of their time freely, most often to record the audio descriptions for the Touch to See books. They include Sir Derek Jacobi, Joanna Lumley, Alan Davies, Michael Sheen, Lord Fellowes, Jo Whiley, Fearne Cotton, Dallas Campbell, ESA Astronaut Tim Peake and Sir Robert Winston amongst many more.

Such a team merits a high level of professional support as every Living Paintings activity includes a substantial volunteer component whether at Kingsclere, or working from home. So we go to great lengths to recruit, train and support our volunteers, communicate news to them, and give them the warm welcome they deserve and the gratitude they earn. During Covid-19 it has been our pleasure to place emphasis of supporting this wonderful group who do so much for us with weekly contact and virtual coffee mornings.

Why we do it

Evidence from the UK Vision Strategy confirms that sight loss is a major concern in the UK with significant health, social and economic impacts. The RNIB state that there are **two million people who are blind or partially sighted and this number is set to grow to 2.7 million by 2030.**

For children and young people

- 25,000 are under the age of 18;
- 65% of visually impaired children are in mainstream education;
- 80% of the information that we receive reaches us via our eyes, a fact particularly pertinent for blind and partially sighted children as they struggle to learn alongside their sighted peers;
- They are more likely to have had their condition from very early life (identified in the first year);
- 43% have experienced bullying because of their sight loss;
- 86% have found themselves excluded from activities by their peers;
- The prevalence rate is so low that a mainstream setting is unlikely to have sufficient knowledge and experience to meet their requirements;
- 1 in 3 local authorities cut their spending on services for children and young people with vision impairment in the previous year.

For adults

- 85% are over the age of 65 and in the large part lost sight due to ageing;
- 60% live at the “extremes of poverty”;
- half live alone;
- 20% are housebound;
- Half feel moderately or completely cut-off from people around them;
- Older adults are 3 times more likely to experience depression compared to those with good vision;
- Guide Dogs estimate that 180,000 blind and partially sighted people never go out alone;
- Many older people struggle to retain a ‘will to live’ in the face of increasing sight loss;
- Two thirds of working age adults are not in education or employment;
- 250,000 who are over 75 report that they receive little or no help from their local social care services.

These people face challenges of mobility, social inclusion, achieving an education and securing a job. Many are struggling with the harsh realities of the emotional and practical devastation of losing sight at an age when new challenges are not easily met, whilst finding themselves increasingly cut off and with little or no support from severely limited and fast diminishing community services.

For blind and partially sighted children ‘They are more likely to live in a family experiencing financial hardship. They are likely to have less exposure to social and cultural events, have fewer friends and do less physical activity. Parents and teachers perceive them as performing less well at school than their sighted peers. Not surprisingly, there is evidence to suggest that they are less secure and confident from a psychological perspective. They are more likely to be bullied at school, have concentration or behavioural problems and feel unhappy, downhearted or low.’ RLSB, RNIB and NatCen Social Research 2012

Also, the findings of the Organisation for Economic Co-operation and Development state that, “Reading was a more important indicator of future success than any socio-economic factors” a statement that is key to the importance of our service, as we are enabling and encouraging visually impaired children to learn to read and inspiring an enjoyment of books in doing so.

All suffer isolation and exclusion.

What impact does our service have on the lives of blind and partially sighted people?

Our Touch to See library service helps blind and partially sighted people of all ages to:

- engage with new learning and interests;
- learn essential life skills;
- socialise to a far greater extent and beyond the scope of their home;
- take on new activities/challenges;
- start new/develop existing friendships;
- be stimulated, have fun and want to do more;
- integrate with their sighted peers on an equal basis;
- take a more active part in their local community and benefit to a greater extent from community services;
- grow their self confidence and self esteem.

All of the above has been learnt through extensive, direct feedback from members received over the years and the various case studies and surveys recently completed including:

Children's Impact Survey (published January 2021) which reported:

For those blind and partially sighted children who receive Living Paintings' service:

- 99% have reported improved confidence
- 99% have attained an increased interest in learning
- 98% benefited from an improved confidence in reading
- 96% were more confident in joining in class activities and discussions
- 99% have benefitted from an increase in shared experiences with sighted friends, family and peers
- 98% have experienced a positive change in their confidence in socialising and making friends
- 97% have benefitted from a positive change in their confidence in taking part in physical activities such as getting involved in playing games



Touch to See Book Clubs Impact Survey completed 2018 reported that of the blind and partially sighted participants:

- 88% feel that their confidence has increased
- 100% have started new or developed existing friendships
- 94% say they have an improved quality of life
- 75% have ventured away from home to a greater extent
- 88% have taken up new activities/challenges
- 75% have discovered new services
- 81% have benefitted in a practical way from peer-to-peer support

The Future

Our Aims

- To increase the number of blind and partially sighted children, young people and adults who benefit from our work.
- To increase the positive impact of our work for blind and partially sighted people.

Our Objectives

- Expansion and optimisation of our Touch to See content and service.
- Building of our community with co-creation, collaboration and partnership.

Our Work Plan

We know that in our beneficiary group we only have a minority of the blind and partially sighted children, young people and adults who could benefit from the proven value our service brings. Our plan is to double the number that we reach by 2026 in order to support their early years development, education and life-long learning.

Therefore our work plan for the year 1st June 2021 to 31st May 2022 once again encompasses reaching new members, enhancing our services for existing members and developing our user experience and engagement. Our focus will be on supporting blind and partially sighted children in order to counteract the negative impact that Covid-19 has had on their literacy, education and wellbeing. To this end we will be pursuing six key areas with children as a priority.

1. **Covid-19 Response** – Continuing with our Covid-19 response, safety measures and working arrangements whilst it remains necessary.
2. **Publishing** - Developing the range, breadth, scope and diversity of our Touch to See Books.
3. **Digital Vision** - Delivering our digital strategy in support of our Objectives.
4. **Library Service** - Developing delivery in support of growing numbers of beneficiaries whilst optimising the opportunities offered by emerging technologies.
5. **Community** – Researching and piloting a new delivery model for Touch to See Book Clubs, implementing it once Covid-19 conditions allow, and developing engagement with our beneficiary group alongside their families, teachers and carers.
6. **Organisation** – Completing a Strategic Plan setting out our 5 and 10 year strategy.

These six areas are intrinsically linked and will complement one another.

Structure, Governance and Management

Governing Document

The Living Paintings Trust was formed in 1988. The Trust was registered with the Charity Commission on 15th February 1989 as a charity. On 31st December 1995 the activities of the charity were transferred to The Living Paintings Trust, a company not having a share capital, limited by guarantee. The company is entitled to those exemptions from UK taxation which are available in law to charities. The Trust is governed by the Memorandum and Articles of Association.

Administration

The administrative and secretarial duties of the charity are undertaken in our office which is also the company's registered office. Details of the professional advisors are set out on page 1.

Trustees

The Trustees are also the Directors of the company. Under the requirements of the Memorandum and Articles of Association at the Annual General Meeting one third of the Trustees retire from office, being those who have been longest in office since their last appointment or re-appointment.

Trustee Recruitment:
The responsibility for appointing new members of the Board rests with the existing Trustees. The aim is to ensure that the membership of the Board includes people with varied skills and interests such as: business strategy, charity sector, education, finance, art history, human resources, law and visual impairment and any other expertise which is needed. The Trustees use their extensive networks to source possible new appointees and their details are brought to and discussed at a Trustees' Meeting. A potential Trustee is then invited to meet with the Chief Executive and talk with two existing Trustees prior to a formal proposal for appointment being made.

Induction and Training of Trustees:
The induction and training process is two fold. Arrangements are made to familiarise a new Trustee with their responsibilities using the Charity Commission's guide 'The Essential Trustee' and the Living Paintings Memorandum and Articles of Association. New Trustees are extensively briefed about Living Paintings' current position, finances, plans for the future and their expected role. They will meet with members of the staff team and some of the many volunteers.

The Trustees have overall responsibility for the work of the charity. They agree policies, strategies and the financial budgets. There is a Management Committee which includes a minimum of two Trustees, currently the Chairman and Treasurer, and appropriate staff members which has the responsibility for reviewing in detail the work of the charity. Progress on policy, strategy, the financial budgets and operational issues is reported through the Management Committee to the Trustees on a quarterly and annual basis. The day to day operation of the Trust's affairs is delegated to the Chief Executive.

Our Trustees

Cat Bailey (Chairman)
Creative Director and Founding Partner, PinkGreen.

Corienda Brown
Beneficiary of Living Paintings. Announcer, C4 Television. Previously BBC. A disability inclusion champion with lived experience of visual impairment.

Sir David Brown
Chartered Engineer and Fellow of the Royal Academy of Engineering. Chairman of the Bletchley Park Trust Ltd. Previous directorships include Chairman of Motorola Ltd and Chairman of the British Standards Institution. Knighted in 2001 for services to British industry.

Jane Findlay
Head of Learning and Audience Development, Dulwich Picture Gallery. Previously at The British Museum, Kenwood House and the National Maritime Museum.

David Hall
Parent to visually impaired child. Director Strategic Accounts, Tanium. Previously Veritas Technologies and Symantec.

Catriona Macritchie
Qualified Solicitor. Group General Counsel, William Grant & Sons Ltd. Formerly various including Diageo PLC and McGrigor Donald (now part of Pinsent Masons).

Claire Short
Qualified Solicitor. Senior Government Lawyer currently with Department for Business, Energy and Industrial Strategy as Deputy Director, Nuclear and Non-Proliferation Legal team.

Neil Walke (Treasurer)
Qualified Chartered Accountant. Strategic Engagement Manager at Vodafone Group. Formerly with Deloitte.

Our Patrons

We are delighted to continue to benefit from the patronage of **Christopher Lloyd CVO, Dame Jacqueline Wilson, Sir Timothy and Lady Sainsbury**. Christopher was Surveyor of The Queen's Pictures 1988 – 2005 and is a former Curator at Christ Church Oxford and the Ashmoleum Museum Oxford. Dame Jacqueline Wilson was the Children's Laureate 2005-07. She works full-time as a writer and is a best selling, popular children's author. She has sold over ten million books. Sir Timothy is a former MP and Minister of State. He is a former Trustee of the V & A Museum. Sir Timothy and Lady Sainsbury have been keen supporters of Living Paintings for 25 years.



"I think the very best way to get children to develop a love of books is to share stories with them when they are little. But how can you interest a child in a picture book when they are blind? The answer is through the touch and sound publications that the award winning Living Paintings offer in their free national library - children can feel what The Gruffalo, Winnie the Pooh, Thomas the Tank Engine are like. And because of their unique design the books can be shared – everyone enjoying the story together."

Dame Jacqueline Wilson

Our Ambassadors

We benefit from the support of three **Living Paintings Ambassadors** who have been appointed with the joint purpose of giving them a voice as beneficiaries of our charity and providing positive role models for other people who are experiencing sight loss.

Kali Gilbert is mother of seven year old Tayen who loves our Touch to See books. Kali is a great supporter of our work and an excellent spokesperson because she believes passionately in the value of what we do – helping blind children, like Tayen, read and develop a love of picture books. Tayen lost her sight at 18 months and Kali is a ready communicator about the trials, tribulations and joys of being this special little girl's mother.

Lucy Edwards is a hugely successful visually impaired young person - after becoming an internet sensation a few years ago for her blind beauty YouTube videos, she is now the first blind BBC 1 Radio DJ, a journalist, an award winning content creator and a Pantene brand Ambassador. In her words she is 'changing how the world views blindness', through her videos and posts on her influential digital platforms. Lucy's Instagram has 113K followers and she supports Living Paintings through her influence on social media.

Emily Davison is a writer, journalist and YouTuber who has been published in the Huffington Post and Guardian. As well as blogging about fashion and beauty, Emily advocates for improved accessibility in children's books and has an MA in English Literature from Goldsmiths University. Visually impaired herself, Emily champions our work for blind children and young people on her successful Instagram, sharing news of our new book publications and campaigns.partially sighted teens build the confidence to enjoy fashion. Emily is advocating for improved accessibility in children's literature, pursuing her keen interest in space, and studying for her MA in children's literature at Goldsmiths.

Risk Management

The Trustees have continued to refine our risk management strategy. This has included a review of the major risks which the charity may encounter, and the establishment and enhancement of procedures to mitigate these identified risks. The principal risk remains that of maintaining current levels of income. Steps that have been taken to mitigate this risk include the establishment and maintenance of a comprehensive database providing weekly, monthly and annual reporting and which drives our fundraising efforts alongside the creation of a fundraising strategy which includes the development of new income streams. Trustees are satisfied that adequate systems are in place to mitigate any exposure to our major risks, in particular financial and operational risk. During Covid-19 the charity has undertaken regular risk assessments following ever-evolving government and WHO guidelines.

Key Management Personnel Remuneration

The Trustees consider the Board of Trustees and the Senior Management Team as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All Trustees give of their time freely and no Trustee remuneration was paid in the year. Details of Trustee expenses and related party transactions are disclosed in notes 7 and 18 to the accounts.

The pay of the Senior Management Team is reviewed annually and is normally increased in accordance with average earnings. The remuneration is reviewed to ensure that it is fair and not out of line with similar roles.

Financial Review

The financial results for the year are shown on pages 40 - 51. We achieved an income of £514,885 while expenditure was £396,263 giving a surplus of £118,622 for the year.

Income

This year we raised £514,885. We receive no statutory funding and are entirely dependent on voluntary donations. We are reliant on donations from grant making trusts to fund the majority of our work and we are grateful to all those trusts who supported us again or for the first time during the year. They are listed on pages 40 - 51.

There are two main components which make up income in the year:

1. Donations and gifts of £180,764 for the Unrestricted Fund (as defined on page 40). These donations support our core work of operating a free library service to blind and partially sighted people in Britain and Ireland and include Covid-19 Emergency Funding.

2. Donations and gifts of £334,121 for the Restricted Fund (as defined on page 40). This income relates to the production of specific new Touch to See books and specific areas of our bespoke library service to members including Covid-19 Emergency Funding.

The Trustees have set the budget for 2021/22 at reduced income levels in order to reflect the financial impact of Covid-19 on our Fundraising Events income and that we received extraordinary income of £89,000 this year for the redemption of our mortgage. Only a small amount of our income is promised in advance therefore the support of our donors is absolutely crucial to our ability to continue our much needed service to our beneficiaries during these exceptionally difficult times.

Expenditure

This year we spent £396,263 reflecting year on year reduction of 13% resulting in cost saving measures undertaken in order to mitigate the risk from uncertainty in the fundraising market. Budget expenditure for 2021/22 is higher reflecting our intention to rebuild our staff team as the impact of Covid-19 reduces and investing in our Strategic Growth plan.

Operating Surplus

We achieved an operating surplus of £118,622 for the year within which was a grant of £89,000 restricted to and spent through capital expenditure on redeeming our mortgage. We particularly thank the small group of loyal grant making trusts with whom we have a long term relationship who gave Covid-19 Emergency Funding, local community foundations and a little blind boy who raised £43,000 at the end of last year and beginning of this.

Our Fund Balances at 31st May 2021

1. **The Unrestricted Fund of £456,879 comprises:**
   - £170,448 as a General Reserve.
   - £226,431 Designated and relating to property and equipment for use by the charity.
   - £60,000 Designated for pursuit of Strategic Growth
2. **The Restricted Fund of £146,785 comprises:**
   - £92,858 funded projects that are not yet completed. This mainly relates to the production of new Touch to See books, where the production period is usually between 9 and 18 months.
   - £53,927 for the Library Fund. This relates to donations which have been given specifically for various elements of the Library Service, including donations for the provision of the library service in specific geographical areas.

For clarity, during the year the trustees agreed to designate the capital element within the Unrestricted Fund comprising property and fixed assets for use by charity.

Our Reserves Policy

The Trustees have defined the Reserves Policy such that a General Reserve of Unrestricted Funds excluding fixed assets and any secured loans thereon be maintained equivalent to 6 months non-discretionary expenditure. The management team proactively work to maintain reserves above the policy threshold through routinely monitoring the funding position combined with the on-going forecasting of anticipated income and expenditure. Should funds fall below defined trigger points set above the policy threshold, there are clear procedures in place to assess the situation and determine whether mitigating actions are required to recover the position. The Trust is pleased to report that the policy aim has been achieved with a closing General Reserve of £170,448.

Our Donors: 1st June 2020 – 31st May 2021

Living Paintings is entirely dependent on voluntary donations, listed below are some of the organisations which made grants:

The Band Trust
BBC Children in Need
The Foyle Foundation
The Headley Trust
The Underwood Trust
Postcode Community Trust and Postcode Society Trust
Aviva Community Fund
The Sylvia Adams Charitable Trust
The Carmen Butler-Charteris Charitable Trust
The Jectus Charitable Foundation
The Childwick Trust
The Eveson Charitable Trust
St James's Place Foundation
Swire Charitable Trust
John Horniman's Children's Trust
Berkshire Community Foundation
Heathrow Community Trust
Miss Agnes H Hunter's Trust
The Cotswold Primrose Charitable Trust
The Ernest Kleinwort Charitable Trust
The Hutton Foundation
The Lawson Trust
The Patrick and Helena Frost Foundation
The R S Macdonald Charitable Trust
The Shears Foundation
The Sobell Foundation
The Valentine Charitable Trust
Suffolk Community Foundation
Leicestershire and Rutland Community Foundation
Sandra Charitable Trust
South Yorkshire Community Foundation
The Leathersellers' Company Charitable Fund
Barnwood Trust
Miss W E Lawrence 1973 Charitable Settlement
Simon Gibson Charitable Trust
The Dorothy Hay-Bolton Charitable Trust
The Gerald Palmer Eling Trust
David Brooke Charity

The David Laing Foundation
The Edward and Dorothy Cadbury Trust
The Shanly Foundation
The Wixamtree Trust
Ulverscroft Foundation
Helen Robertson Charitable Trust
Joan Wilkinson Charitable Trust
Lord Leverhulme's Charitable Trust
The Hadfield Trust
The Mickleham Trust
The Tay Charitable Trust
The Toy Trust
The Walter Guinness Charitable Trust
Mrs E Y Imrie's Charitable Trust
Sir John Priestman Charity Trust
The Chalk Cliff Trust
The Charles S French Charitable Trust
The George A Moore Foundation
The Joseph and Annie Cattle Trust
The Rainford Trust
The Russell Trust
The Walker Trust
A W Gale Charitable Trust
Austin and Hope Pilkington Trust
Belvedere Trust
In Aid of Handicapped Children
Cruden Foundation Limited
Eleanor Rathbone Charitable Trust
Hull and East Riding Charitable Trust
John James Bristol Foundation
Marshgate Charitable Trust
May Hearnshaw Charitable Trust
Michael Watson Charitable Trust
P F Charitable Trust
Somerset Community Foundation
The Benham Charitable Settlement
The Colefax Charitable Trust
The Duke of Devonshire's Charitable Trust
The Harry Payne Trust
The Holbeck Charitable Trust
The Jenour Foundation
The JTH Charitable Trust
The Linden Charitable Trust
The Michael Marsh Charitable Trust
The Norman Family Charitable Trust
The Sir James Roll Charitable Trust
The Summerfield Charitable Trust
The Wilfred and Elsie Elkes Charity Fund
The William Kenneth Hutchings Charitable Trust
The Gibbons Family Trust
The Jessie Spencer Trust
The W. M. Mann Foundation
Harford Charitable Trust
Annie Tranmer Charitable Trust
Baron Davenport's Charity
Douglas Arter Foundation
Eddie Dinshaw Foundation
Gloucestershire Disability Fund
The Alan Jenkin Stokes Memorial Trust
The Ammco Trust
The Atlantic Foundation
The Bartle Family Charitable Trust
The Lady Forester Trust
The Lillie Johnson Charitable Trust
The Lynn Foundation
The N Smith Charitable Settlement
The Sydney Black Charitable Trust
The W E Dunn Trust
Norman Collinson Charitable Trust
Anthony and Deirdre Montagu Charitable Trust
The Florence Turner Trust
J A Floyd Charitable Trust
The Alchemy Foundation
The Fitton Trust
The Fitzmaurice Trust
The J Reginald Corah Foundation Fund

Additionally, we received highly valued gifts made by friends to Living Paintings and beneficiaries. We also received invaluable support in kind from organisations, companies and individuals.

To each and every person, group, business and grant making trust who have supported us this year we extend the greatest of thanks. It is their generosity that makes our work possible.



Camilla Oldland - Chief Executive

Trustees' Responsibilities Statement

The Trustees (who are also directors of The Living Paintings Trust 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).

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 the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

Disclosure of Information to Auditor

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the company's auditor is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Auditor

The auditor, James Cowper Kreston, has indicated the willingness to continue in office. The Designated Trustees will propose a motion re-appointing the auditor at a meeting of the Trustees.



Cat Bailey - Chairman

Independent Auditor's Report to the Members of the Living Paintings Trust

Opinion

We have audited the financial statements of The Living Paintings Trust (the 'charitable company') for the year ended 31 May 2021 set out on pages 40 to 53. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 May 2021 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions Relating to Going Concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The Trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on Other Matters Prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are Required to Report by Exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an

audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

The specific procedures for this engagement that we designed and performed to detect material misstatements in respect of irregularities, including fraud, were as follows:

- Enquiry of management, those charged with governance around actual and potential litigation and claims;
- Enquiry of management and those charged with grievance to identify any material instances of non-compliance with laws and regulations;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's report.

Use of Our Report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Michael Farwell MA FCA DChA (Senior statutory auditor) for and on behalf of

James Cowper Kreston
Chartered Accountants and Statutory Auditor
2 Communications Road, Greenham Business Park, Greenham, Newbury, Berkshire, RG19 6AB.

Date:

Statement of Financial Activities Incorporating Income and Expenditure Account for the Year Ended 31 May 2021

	Note	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
INCOME FROM:					
Donations	3	**334,121**	**175,222**	**509,343**	561,683
Investments		**-**	**36**	**36**	118
Other income	4	**-**	**5,506**	**5,506**	3,356
TOTAL INCOME		**334,121**	**180,764**	**514,885**	565,157
EXPENDITURE ON:					
Raising funds		**-**	**41,663**	**41,663**	37,437
Charitable activities	5	**263,217**	**91,383**	**354,600**	419,114
TOTAL EXPENDITURE	6	**263,217**	**133,046**	**396,263**	456,551
NET INCOME		**70,904**	**47,718**	**118,622**	108,606
Transfers between funds	14	**(89,000)**	**89,000**	**-**	-
NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES		**(18,096)**	**136,718**	**118,622**	108,606
NET MOVEMENT IN FUNDS		**(18,096)**	**136,718**	**118,622**	108,606
RECONCILIATION OF FUNDS:					
Total funds brought forward		**164,881**	**320,161**	**485,042**	376,436
TOTAL FUNDS CARRIED FORWARD		**146,785**	**456,879**	**603,664**	485,042

The notes on pages 43 to 51 form part of these financial statements.

ANALYSIS OF FUNDS CARRIED FORWARD AT 31 MAY 2021

Unrestricted Fund	**£**
General reserve	170,448
Designated Fund: Strategic Growth Fund	60,000
Designated Fund: Property & fixed assets for use by charity	226,431
	456,879
Restricted fund	
Funded projects awaiting completion	92,858
Library fund	53,927
	146,785
TOTAL FUNDS CARRIED FORWARD	**603,664**

Balance Sheet as at 31 May 2021

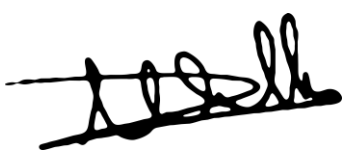
	Note	£	2021 £	£	2020 £
FIXED ASSETS					
Tangible assets	10		**226,431**		240,714
CURRENT ASSETS					
Debtors	11	**7,948**		35,965	
Cash at bank and in hand		**386,883**		323,354	
		394,831		359,319	
CREDITORS: amounts falling due within one year	12	**(17,598)**		(28,899)	
NET CURRENT ASSETS			**377,233**		330,420
TOTAL ASSETS LESS CURRENT LIABILITIES			**603,664**		571,134
CREDITORS: amounts falling due after more than one year	13		**-**		(86,092)
NET ASSETS			**603,664**		485,042
CHARITY FUNDS					
Restricted funds	14		**146,785**		164,881
Unrestricted funds	14		**456,879**		320,161
TOTAL FUNDS			**603,664**		485,042

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 12/11/2021 and signed on their behalf, by:



Cat Bailey – Chairman



Neil Walke ACA – Treasurer

The notes on pages 43 - 51 form part of these financial statements.

Notes to the Financial Statements for the Year Ended 31 May 2021

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Living Paintings Trust 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.

1.2 Going concern

The Trustees have considered the impact of the global COVID-19 pandemic on the ability of the charity to continue trading for the foreseeable future. This review has included considering the impact of the pandemic to the date of signing the financial statements and updating financial projections. Based on this review and taken together with existing financing facilities the Trustees believe that the financial statements have been prepared appropriately on the going concern basis.

1.3 Company status

The Living Paintings Trust is a registered charity and company limited by guarantee. The liability of the members of the company is limited by their guarantee to contribute £1 each towards the liabilities of the company in the event of liquidation.

1.4 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

1.5 Income

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

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

Library materials are only of benefit to blind and partially sighted people and therefore are of very low commercial value. As such they are expensed in the year rather than being treated as a capital asset for ongoing use in the charity.

All expenditure is inclusive of irrecoverable VAT.

1.7 Tangible fixed assets and depreciation

All assets costing more than £100 are capitalised by the Trust.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Long term leasehold property	-	50 years - straight line basis
Office equipment	-	5 - 10 years - straight line basis
Computer equipment	-	3 years - straight line basis

1.8 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

1.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.10 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

2. JUDGEMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. The following judgements (apart from those involving estimates) have had the most significant effect on amounts recognised in the financial statements.

Tangible fixed assets (see note 9)

Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. Residual value assessments consider issues such as the remaining life of the asset and projected disposal values.

3. INCOME FROM DONATIONS AND LEGACIES

	Restricted funds 2021	**Unrestricted funds 2021**	**Total funds 2021**	Total funds 2020
	£	**£**		£
Donations	**334,121**	**165,122**	**499,243**	561,683
Legacies	**-**	**10,100**	**10,100**	-
Total donations and legacies	**334,121**	**175,222**	**509,343**	561,683
Total 2020	145,500	416,183	561,683	

4. OTHER INCOMING RESOURCES

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Covid-19 grants	-	5,506	5,506	3,356
Total 2020	-	3,356	3,356	

5. GOVERNANCE COSTS

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Governance Auditors' remuneration	-	5,300	5,300	4,633
Consultancy fees	-	1,187	1,187	2,390
	-	6,487	6,487	7,023

6. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Staff costs 2021 £	Other costs 2021 £	Total 2021 £	Total 2020 £
Raising funds	39,338	2,325	41,663	37,437
Costs of raising funds	39,338	2,325	41,663	37,437
Direct charitable expenditure	225,759	122,354	348,113	412,091
Expenditure on governance	-	6,487	6,487	7,023
	265,097	131,166	396,263	456,551
Total 2020	328,118	128,433	456,551	

7. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2021 £	2020 £
Depreciation of tangible fixed assets:		
- owned by the charity	13,362	10,602
Interest on loans	1,968	4,484

During the year, no Trustees received any remuneration (2020 - £NIL).
During the year, no Trustees received any benefits in kind (2020 - £NIL).
During the year, no Trustees received any reimbursement of expenses (2020 - £NIL).

8. AUDITORS' REMUNERATION

	2021 £	2020 £
Fees payable to the company's auditor and its associates for the audit of the company's annual accounts	5,300	4,633

9. STAFF COSTS

Staff costs were as follows:

	2021	2020
	£	£
Wages and salaries	**240,773**	299,164
Social security costs	**17,555**	21,292
Other pension costs	**6,769**	7,662
	265,097	328,118

The average number of persons employed by the company during the year was as follows:

	2021	2020
	No.	No.
Production	**3**	4
Fundraising and publicity	**2**	3
Administration and management	**2**	3
Library	**3**	4
	10	14

The number of higher paid employees was:

	2021	2020
	No.	No.
In the band £60,001 - £70,000	**1**	1

The key management personnel of the charity comprise Trustees and the Senior Management Team. The total employee benefits (including employer's pension and national insurance contributions) of the key management personnel were £71,202 (2020: £71,722).

10. TANGIBLE FIXED ASSETS

	Long term leasehold property	**Office equipment**	**Computer equipment**	**Total**
	£	**£**	**£**	**£**
Cost				
At 1 June 2020	**340,510**	**59,808**	**58,723**	**459,041**
Additions	**-**	**-**	**3,973**	**3,973**
Disposals	**-**	**-**	**(4,894)**	**(4,894)**
At 31 May 2021	**340,510**	**59,808**	**57,802**	**458,120**
Depreciation				
At 1 June 2020	**119,424**	**49,896**	**49,007**	**218,327**
Charge for the year	**6,810**	**2,329**	**4,223**	**13,362**
At 31 May 2021	**126,234**	**52,225**	**53,230**	**231,689**
Net book value				
At 31 May 2021	**214,276**	**7,583**	**4,572**	**226,431**
At 31 May 2020	221,086	9,912	9,716	240,714

The leasehold premises comprise 2 leases each of 999 years calculated from 29th September 1986 each at a rent of £100 per annum.

11. DEBTORS

	2021	2020
	£	£
Trade debtors	**711**	1,386
Other debtors - prepayments	**4,081**	3,703
Accrued income	**3,156**	30,876
	7,948	35,965

12. CREDITORS: Amounts falling due within one year

	2021	2020
	£	£
Bank loans and overdrafts	**-**	6,646
Trade creditors	**4,027**	2,214
Other taxation and social security	**3,987**	4,535
Other creditors	**4,379**	4,374
Accruals and deferred income	**5,205**	11,130
	17,598	28,899

13. CREDITORS: Amounts falling due after more than one year

	2021	2020
	£	£
Bank loans	**-**	86,092

The Trust raised a loan in April 2006 from The Charity Bank Limited for £155,000 in order to finance the acquisition of the leasehold premises identified as Unit 9, Kingsclere Park. The bank loan is secured by a first fixed charge over the identified leasehold premises.

The aggregate amount of secured liabilities is £nil (2020: £92,738) as the loan was repaid during the year.

14. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 June 2020	Income	Expenditure	Transfers in/out	Balance at 31 May 2021
	£	£	£	£	£
Designated funds					
Designated fixed asset fund	**147,976**	**-**	**(10,545)**	**89,000**	**226,431**
Strategic growth fund	**-**	**-**	**-**	**60,000**	**60,000**
	147,976	**-**	**(10,545)**	**149,000**	**286,431**
General funds					
General funds	**172,185**	**180,764**	**(122,501)**	**(60,000)**	**170,448**
	172,185	**180,764**	**(122,501)**	**(60,000)**	**170,448**
Total Unrestricted funds	**320,161**	**180,764**	**(133,046)**	**89,000**	**456,879**
Restricted funds					
Funded projects awaiting completion	**101,769**	**169,221**	**(89,132)**	**(89,000)**	**92,858**
Library fund	**63,112**	**164,900**	**(174,085)**	**-**	**53,927**
	164,881	**334,121**	**(263,217)**	**(89,000)**	**146,785**
Total of funds	**485,042**	**514,885**	**(396,263)**	**-**	**603,664**

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 June 2019	Income	Expenditure	Transfers in/out	Balance at 31 May 2020
	£	£	£	£	£
Designated fixed asset fund	-	-	-	147,976	147,976
General funds					
Property and fixed assets for use by the charity	47,541	-	-	(47,541)	-
General funds	160,720	291,815	(170,915)	(109,435)	172,185
Restricted funds					
Funded projects awaiting completion	116,702	127,842	(164,761)	21,986	101,769
Library fund	51,473	145,500	(120,875)	(12,986)	63,112
Total of funds	376,436	565,157	(456,551)	-	485,042

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 June 2020	**Income**	**Expenditure**	**Transfers In/out**	**Balance at 31 May 2021**
	£	**£**	**£**	**£**	**£**
Designated funds	**147,976**	**-**	**(10,545)**	**149,000**	**286,431**
General funds	**172,185**	**180,764**	**(122,501)**	**(60,000)**	**170,448**
	320,161	**180,764**	**(133,046)**	**89,000**	**456,879**
Restricted funds	**164,881**	**334,121**	**(263,217)**	**(89,000)**	**146,785**
	485,042	**514,885**	**(396,263)**	**-**	**603,664**

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 June 2019	Income	Expenditure	Transfers In/out	Balance at 31 May 2020
	£	£	£	£	£
Designated funds	-	-	-	147,976	147,976
General funds	208,261	291,815	(170,915)	(156,976)	172,185
	208,261	291,815	(170,915)	(9,000)	320,161
Restricted funds	168,175	273,342	(285,636)	9,000	164,881
	376,436	565,157	(456,551)	-	485,042

Funded projects awaiting completion consist of numerous funds of varying sizes covering specific projects in line with the charity's objectives for instance the creation and manufacture of new Touch to See book titles and the salary costs of the Touch to See Book Club Programme Manager.

The Library Fund comprises multiple donations made specifically towards the costs of providing the Library Service free of charge to blind and partially sighted beneficiaries.

Management accounting procedures quarterly track the movement in each individual restricted fund. They provide the necessary information to ensure that the appropriate balance is held in each account in order to complete the projects and thus meet the restrictions imposed by the donors.

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Restricted funds 2021	Unrestricted funds 2021	Total Funds 2021
	£	**£**	**£**
Tangible fixed assets	**-**	**226,431**	**226,431**
Current assets	**146,785**	**248,046**	**394,831**
Creditors due within one year	**-**	**(17,598)**	**(17,598)**
	146,785	**456,879**	**603,664**

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Restricted funds 2020	Unrestricted funds 2020	Total Funds 2020
	£	£	£
Tangible fixed assets	-	240,714	240,714
Current assets	164,881	194,438	359,319
Creditors due within one year	-	(28,899)	(28,899)
Creditors due in more than one year	-	(86,092)	(86,092)
	164,881	320,161	485,042

16 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021	2020
	£	£
Net (expenditure)/income for the year (as per Statement of Financial Activities)	**118,622**	108,606
Adjustment for:		
Depreciation charges	**13,362**	10,602
Loss on the sale of fixed assets	**4,894**	-
Decrease in debtors	**28,017**	883
Decrease in creditors	**(97,393)**	(18,843)
Net cash provided by operating activities	**67,502**	101,248

17. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2021	2020
	£	£
Cash at bank and in hand	**386,883**	323,354
Total	**386,883**	323,354

18. RELATED PARTY TRANSACTIONS

During the year, a donation of £20 was received from 1 Trustee (2020:£1,630) and no Trustees purchased raffle tickets (2020:£400)

19. CONTROLLING PARTY

The Charity is controlled by its Trustees as listed on page 1.

Statement of Cash Flows for the Year Ended 31 May 2021

	Note	**2021**	2020
		£	£
Cash flows from operating activities			
Net cash provided by operating activities	16	**67,502**	101,248
Cash flows from investing activities:			
Purchase of tangible fixed assets		**(3,973)**	(2,981)
Net cash used in investing activities		**(3,973)**	(2,981)
Change in cash and cash equivalents in the year		**63,529**	98,267
Cash and cash equivalents brought forward		**323,354**	225,087
Cash and cash equivalents carried forward	17	**386,883**	323,354

The notes on pages 43 to 51 form part of these financial statements.