

VOCAL EYES

England & Wales · Charity number 1067245

Details

Status Registered

Legal form Charitable company

Company number [03469264](#)

Registered 1998-01-08

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

Contact

Address Thomas Pocklington Trust
3 Queen Square
WC1N 3AR

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Email enquiries@vocaleyes.co.uk

Website <https://vocaleyes.co.uk>

Activities

Objects: TO PROMOTE , MAINTAIN, IMPROVE AND ADVANCE EDUCATION PARTICULARLY FOR VISUALLY IMPAIRED PEOPLE BY THE DEVELOPMENT AND PROVISION OF AND INCREASING ACCESS TO AUDIO DESCRIPTION SERVICES FOR THE ARTS,

Activities: VocalEyes works to give the best possible access to the arts for blind and partially sighted people. This is carried out either by direct delivery of live or recorded audio description, or by training, and is supported by research, monitoring and evaluation.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability, Arts/culture/heritage/science
- **Who:** People With Disabilities

Geography

- **Area of benefit:** NATIONAL
- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£751,612	£749,850	£212,012	5
2024-03-31	£788,598	£832,904	£210,250	7
2023-03-31	£805,177	£831,281	£254,556	7
2022-03-31	£608,584	£584,435	£280,660	7
2021-03-31	£360,730	£308,729	-	-

Trustees

Name	Role	Appointed
Stephen Hilton	Chair	2024-02-26
Alexandra Bulmer		2024-11-11
Alexandra Jane McEwan		2024-11-07
Anna Ayrapetyan		2024-11-07
Chris Lewis		2024-11-07
Edward Green OBE		2024-11-07
Lorcan McHugh		2025-06-06
Lynette Alston		2018-07-30
Masuma Ali		2024-11-07
Rebecca C DI CORPO		2019-06-27
Sarah Boud		2024-11-07
Stephen James Taylor		2024-11-07
Victoria Jane Harrison		2021-05-10

VOCALYES

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Accounts

VOCALYES
(A Company Limited by Guarantee)

UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2025

Trustees	Mr S J Hilton, Chair Ms R C di Corpo, Interim Chair until 20 May 2024 Mr P A Reiff-Musgrove, Treasurer Mr J M Abro (resigned 5 October 2024) Ms L K Alston Ms V J Harrison Ms K A Hunter Mr E Matthies Ms T J Nichols (resigned 25 November 2024) Ms M Ali (appointed 7 November 2024) Ms A Ayrapetyan (appointed 7 November 2024) Ms S Boud (appointed 7 November 2024) Ms A J Bulmer (appointed 11 November 2024) Mr E R Green (appointed 7 November 2024) Mr C Lewis (appointed 7 November 2024) Ms A J McEwan (appointed 7 November 2024) Mr S J Taylor (appointed 7 November 2024) Mr L McHugh (appointed 6 June 2025)
Company registered number	03469264
Charity registered number	1067245
Registered office	Thomas Pocklington Trust 3 Queen Square London WC1N 3AR
Company secretary	Natasha Bucknor MBE (until 3 April 2024) Claire Saddleton (appointed 1 May 2024)
Chief executive officer	Natasha Bucknor MBE (until 3 April 2024) Claire Saddleton (appointed 1 May 2024)
Independent Examiner	MHA Chartered Accountants Charter Court Phoenix Way Swansea Enterprise Park Swansea SA7 9FS
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report together with the financial statements of the charity for the year 1 April 2024 to 31 March 2025. The Annual Report serves the purposes of both a Trustees report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) 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).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

VocalEyes was established as a company limited by guarantee on 21 November 1997 and is both a registered charity and a registered company. Its affairs are governed by its Memorandum and Articles of Association and the liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Appointment of trustees

The Trustees of the charity are also directors of the company for the purposes of company law, and any reference to Trustees is, therefore, also a reference to directors. Those who served during the year, and up to the date of this report, were:

Mr S J Hilton, Chair (appointed Interim Chair on 20 May 2024; confirmed as Chair on 17 February 2025)
Mr P A Reiff-Musgrove, Treasurer
Ms L K Alston
Ms R C di Corpo Trustee (served as Interim Chair until 20 May 2024)
Ms V J Harrison
Ms K A Hunter
Mr E Matthies
Mr J M Abro (resigned 5 October 2024)
Ms T J Nichols (resigned 25 November 2024)
Ms A Masuma (appointed 7 November 2024)
Ms A Ayrapetyan (appointed 7 November 2024)
Ms S Boud (appointed 7 November 2024)
Ms A J Bulmer (appointed 11 November 2024)
Mr E R Green OBE (appointed 7 November 2024)
Mr C Lewis (appointed 7 November 2024)
Ms A J McEwan (appointed 7 November 2024)
Mr S J Taylor (appointed 7 November 2024)

None of the Trustees has any beneficial interest in the charitable company. All Trustees serve in a voluntary capacity and receive no remuneration for their role, although they may be reimbursed for reasonable expenses incurred in the course of their duties.

Trustees are appointed by an ordinary resolution. Whenever the number of Trustees is fewer than three, new Trustees must be appointed to bring the number up to three. Until otherwise determined by a General Meeting, the number of Trustees shall not exceed 30.

At every Annual General Meeting, the longest-serving Trustees (chosen alphabetically if necessary), to the extent of one-third of the Trustees for the time being, shall retire and become eligible for reappointment. Trustees may serve for an initial period of three years, and a retiring trustee may serve for one further term of three years. Exceptionally, Trustees who have served two terms may be asked to continue.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Methods adopted for the recruitment, induction and training of new trustees

Trustees are recruited through various networks within the arts and charity sectors. Before appointment, a prospective Trustee meets with the Chair and Chief Executive for a full briefing and attends a Board meeting as an observer before formally joining.

New Trustees receive an induction that may include: an organisational briefing with the Chief Executive, attendance at a team meeting, access to governance training, participation in visual awareness and guiding training, and attending an audio-described (AD) theatre performance or an AD tour at a museum or heritage site.

Where relevant, new Trustees may also be assigned an existing Trustee as a peer support contact during their first year.

Organisational structure

The Board of Trustees administers the charity. All major decisions are made by the Trustees, who usually meet four times a year, as well as attending an annual Board and Staff awayday. In between Board meetings, the Chief Executive Officer meets with individual Trustees or groups of Trustees, as appropriate, to discuss issues or make decisions. A scheme of delegation is in place, and day-to-day responsibility for the affairs of the charity (including operational matters) rests with the Chief Executive Officer.

Natasha Bucknor MBE stepped down as Interim Chief Executive Officer on 3 April 2024, remaining in a freelance capacity to support the handover to a new Chief Executive. The Trustees note their sincere thanks to Natasha for her leadership during this period. Claire Saddleton joined the charity on a permanent contract as Chief Executive Officer from 1 May 2024, following a phased handover period during April.

Related parties

There are no related or connected parties. However, VocalEyes maintains a close relationship with Stagertext, a charitable company that provides captioning for cultural events to support people who are deaf, deafened, or hard of hearing. VocalEyes also has a positive relationship with the Thomas Pocklington Trust (TPT), a charity that supports blind and partially sighted people. TPT generously provides access to office facilities at the TPT Hub in central London, which the VocalEyes team uses on a hybrid basis for regular in-person meetings and collaborative working.

Governance

Stephen Hilton was appointed Interim Chair on 20 May 2024 and confirmed as Chair at the Board meeting on 17 February 2025, following an internal recruitment process. He is the founder and Director of City Global Futures Ltd, with a background in Fine Art and extensive experience in creative technologies. Stephen brings a strong commitment to accessibility and inclusion, alongside expertise in sustainable and equitable urban development.

"I'm delighted to take on the role of Chair at VocalEyes, a charity that plays a vital role in ensuring access to theatre, museums, and galleries for blind and visually impaired people. As someone with lifelong experience of severe sight impairment, a deep passion for the arts, and a background in technology and innovation, I'm committed to ensuring that VocalEyes continues to evolve to meet the needs of the communities it serves. The arts should be for everyone, and I look forward to working with the team to expand our impact and reach."

The Board extends its sincere thanks to Rebecca di Corpo, who served as Interim Chair until 20 May 2024, for her dedicated leadership and guidance during a significant period of change for the organisation.

With several trustee terms concluding over the coming years, the Board and the new Chief Executive Officer initiated an open recruitment process for new VocalEyes Trustees. The opportunity was widely advertised, resulting in a high volume of interest. All applicants who identified as disabled were guaranteed an interview under the Disability Confident Scheme. A total of 16 candidates were interviewed, and in recognition of their strength and suitability, the Board resolved to appoint eight new trustees, facilitating a period of handover and knowledge sharing with the existing Board.

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FOR THE YEAR ENDED 31 MARCH 2025

New trustees appointed:

- **Masuma Ali:** An RNIB professional with experience in organising accessible activities for blind and partially sighted individuals, bringing both professional and lived experience to the Board.
- **Anna Ayrapetyan:** Chartered FCSI wealth management specialist with a strong passion for socially accessible initiatives, cultural engagement, and inclusion—committed to enhancing accessibility within the arts sector.
- **Sarah Boud:** An experienced fundraising manager with over 20 years in the sector, committed to making the arts more inclusive through various fundraising strategies.
- **Alex Bulmer:** A Canadian-born blind writer, theatre maker, actor, and educator with over 35 years of experience, known for founding numerous Deaf and Disability Arts programmes.
- **Ed Green OBE:** An experienced civil service leader who has been totally blind all his life, bringing a deep understanding of accessibility and organisational governance.
- **Chris Lewis:** A telecoms industry analyst for 40 years, offering insights into the telecoms world and emerging digital landscapes and based on his lived blind experience, advocating for inclusive design and accessibility.
- **Alex McEwan:** An internationally exhibited interdisciplinary artist and founder of Albatross Arts CIC, focusing on inclusive arts practices and social change.
- **Stephen Taylor:** An experienced professional in audio description production and accessibility regulation, having joined Ofcom in 2014 with a commitment to ensuring high standards of inclusive practice in broadcasting

Trustee Jonathan Abro stepped down in October 2024, and Trustee Timandra Nichols stepped down in November 2024. Both made significant contributions to VocalEyes during their terms, and the company thanks them for all their work and support.

Following the Board and Staff awayday in June 2024, and the appointment of new Trustees in October, the Board agreed to establish three new sub-groups to support the organisation in delivering its strategic priorities:

- Finance and Risk
- Access and New Technology
- Data, Audiences and Communications

Each group meets regularly and includes both Trustees and staff members, fostering collaboration and shared responsibility across the organisation.

OBJECTIVES

The objectives and purpose of the charity as per its governing document are to promote, maintain, improve and advance education particularly for blind and visually impaired people by the development and provision of, and increasing access to, audio description (AD) services for the arts and heritage.

Belief

VocalEyes believes that blind and visually impaired people should have the best possible opportunities to experience and enjoy art and heritage.

Mission

Our mission is to support the arts and heritage sectors to welcome blind and visually impaired people as a core audience. We work with arts and heritage venues to increase the opportunities that they provide for blind and visually impaired audiences and visitors at performances, events in galleries, special exhibitions, heritage sites, and online. We believe that cultural participation enriches people's lives and brings a range of positive outcomes:

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

improved individual health and well-being; enhanced social interaction self-esteem and confidence. Blind and visually impaired people have as much a right to these as any UK citizen resident or visitor.

Staff

Claire Saddleton joined the charity as Chief Executive Officer on a permanent contract from 1 May 2024, following a phased handover in April. Claire previously spent over a decade at Arts Council England, most recently as a Senior Relationship Manager in the London Theatre Team, where she focused on audience engagement, strategic partnerships, and placemaking. Her earlier roles include leading the See-A-Voice project, delivered by VocalEyes and Stagertext, and serving as Access Manager at Graeae Theatre Company, where she helped pioneer inclusive theatre practice.

Following a structural review, the core responsibilities of the Programme Officer role were reconfigured and divided between two new part-time positions, each working three days per week. In December 2024, Matthew Walker was appointed as Administrator and Projects Coordinator, and Jasmine Cole was appointed as Theatre Programme Coordinator. Both appointments have brought valuable capacity, skills, sector knowledge, and lived experience to the team. Emma Toko's fixed-term contract as Programme Officer concluded in December 2024.

ACTIVITIES AND ACHIEVEMENTS DURING 2024 to 2025

The activities undertaken by the charity in relation to its purpose, as set out in the governing document, and in furtherance of public benefit are outlined below. In planning and delivering current and future work, the trustees have had due regard to the Charity Commission's guidance on public benefit.

The trustees would like to thank all funders and individuals who supported the work of VocalEyes throughout the year. The collaboration and generosity of many Trusts and Foundations, both large and small, remain essential to the organisation's continued resilience and social impact.

The year 2024–25 marked VocalEyes' second year as an Arts Council England Investment Principles Support Organisation (IPSO), following its previous designation as a National Portfolio Organisation. During this period, we were invited to apply for extension funding to cover the 2026–27 financial year. In June 2025, we received confirmation of continued funding, which included a 1.16% inflationary uplift.

As one of 34 IPSO organisations funded from 2023-2026, VocalEyes supports the sector to engage with Arts Council England's four investment principles. Our mission is closely aligned to the Inclusivity and Relevance principle, and alongside delivering services with, by, and for blind and visually impaired people, we continue to play an advocacy and leadership role, shaping attitudes and building sector capacity.

Our communities

VocalEyes collaborates with three interrelated communities to fulfil its mission. First and foremost, we work with and for blind and visually impaired people, who are our primary community and central focus. Secondly, we engage with the arts and heritage community to support, promote, and advocate for the inclusion of blind and visually impaired people in a wide range of cultural activities. Thirdly, we collaborate with and are supported by a community of freelance describers, trainers, technicians, and support workers, both sighted and visually impaired, who help us deliver a consistent and high-quality service.

Audience development and engagement

Alongside our core audio description and training services, VocalEyes promotes opportunities for blind and visually impaired people to access a wide range of arts and heritage events, from local museum tours to West End productions. We share both our own and partner-led accessible events through our website, social media, and regular subscriber communications.

Our audience development work during the year focused on expanding our digital reach across social media platforms, particularly Facebook and Instagram. By adopting a more person-centred approach to our content, we have been able to better engage with blind and visually impaired audiences, as well as professionals working in

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the sector.

Through our content, we have highlighted different elements of the audio-described experience for example, touch tours at English National Ballet's *The Nutcracker*; how to access introductory notes via our website listings; and live audio-described tours such as one delivered at the London Wetland Centre. We have also encouraged our audience to share their own testimonies of attending audio-described events.

Over the year:

- Our **Facebook** following grew by **14.1%** reaching a total of **1,810**. The page received **32.8k views**.
- On **Instagram**, we saw a **123.7%** increase in followers to reach **897**. The page received **15.6k views**.
- Our **LinkedIn** professional network also expanded, ending the year with **1,314 followers**.

We also maintained a strong presence at exhibitions within the sight loss sector. These included **Sight Village** events in Birmingham, Leeds, and London, as well as smaller regional events such as the **Low Vision Day** at St Thomas' Hospital. These exhibitions provide valuable opportunities to introduce accessible arts events to new audiences and to network with professionals from the sector.

Following connections made at Sight Village, we attended RNIB Visual Impairment Forum meetings in Peterborough and Cambridge. At the Leeds exhibition, we shared a stand with Mind's Eye, helping attendees learn about a wider range of audio description services beyond VocalEyes.

"Since losing my sight in my twenties, which was unexpected, it's been wonderful to discover an organisation like VocalEyes. They make it possible for me to attend theatre, museums, galleries and much more alongside my sighted family and friends."

- Theatre patron and Eye Matter Trustee.

Through exhibition attendance, community engagement, and increased social media visibility, our mailing list has grown to 1,762 subscribers, an increase of 337 from the previous year. Subscribers receive a monthly "What's On" email newsletter with updates and upcoming audio-described performances. We also distribute a quarterly "What's On" guide by email, with accessible formats available in clear print, braille, and audio via USB drive.

Our peer support group for blind and visually impaired people working in the cultural sector was renamed VIVID (Visual Voices in Diversity), a name chosen by members to reflect its inclusive values. The group continues to grow, with plans to raise its profile and expand support in the coming year. The VocalEyes User Group, made up of blind and visually impaired audience members who advise on our services, also met regularly throughout the year.

Museums, galleries and heritage programme

VocalEyes continued its involvement in The Sensational Museum partnership during 2024–25. This £1 million project, funded by the Arts and Humanities Research Council, builds on the concept of *Sensory Gain*, developed by Professor Hannah Thompson (Royal Holloway, University of London). The project brings together partners from academia, the museum sector, and access organisations to explore how access provision can be redesigned to benefit all museum audiences. Eleven pilot museums across the UK are testing Sensational Museum models for co-created exhibition interventions and for incorporating sensory experiences into collections management.

During 2024–25, the Museums, Galleries and Heritage Programme delivered 22 training courses, supporting organisations to improve the accessibility of their collections and venues for blind and visually impaired visitors.

A highlight of the year was an enquiry from a museum professional in Norway who had attended VocalEyes training a decade earlier and requested a refresher. We subsequently delivered two courses in Kristiansand for approximately 20 museum staff from venues across South Norway. Closer to home, we delivered training for clients across England and Scotland, including the Black Country Living Museum, Vindolanda, Petersfield Museum, the V&A, and Turner's House.

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"The session was both informative and fun. The trainers were really welcoming, they put the group at ease, encouraging questions, and left us fizzing with ideas."

- Museums, Galleries and Heritage training client.

Recorded guides remain in demand: this year we produced 21 audio-described guides for venues including Tate Modern, the Grant Museum of Zoology, and Science Gallery London.

Our work with the V&A extended into consultation and editorial support for an upcoming recorded AD guide for their Design and Disability exhibition (opening June 2025). A similar collaboration was completed with the National Gallery, where we supported staff in scripting 37 new artwork descriptions.

We also worked with several natural heritage-focused clients, including a live tour at the London Wetland Centre, and training delivered for the Highland Wildlife Park (Royal Zoological Society of Scotland) and the University of Cambridge Botanic Garden.

The number of live audio-described tours delivered this year was six, reflecting a planned shift towards training and recorded formats. This strategic move supports venues to develop in-house expertise and deliver their own tours, creating a more sustainable model for long-term access.

Theatre and live performance programme

In 2024–25, VocalEyes delivered 269 live audio-described performances, an all-time high for the organisation. This achievement was made during a year that also saw a restructuring of the staff team, reflecting the team's adaptability and commitment to service delivery, and the resilience of our freelance network.

A standard VocalEyes audio-described performance includes a recorded audio introduction (also available in print), a pre-show touch tour offering access to the set, props, and costumes, live introductory notes, and the live audio description itself, delivered by one or two professional describers and broadcast through headsets during the performance.

Technical setup support is also provided to venues as needed.

Audience attendance increased slightly compared to the previous year. The average number of blind and visually impaired audience members per show rose from 5.2 to 5.4, and average companion attendance increased from 4.9 to 5.2. The highest-attended individual performance was *Fiddler on the Roof* at London's Regent's Park Theatre, which attracted a combined audience of 66 blind and visually impaired individuals and their companions.

Highlights from the year included large-scale and high-profile productions such as *Spirited Away* at the London Coliseum, *MJ The Musical* at the Prince Edward Theatre, *Fiddler on the Roof* at Regent's Park Open Air Theatre, and *Les Misérables: The Arena Spectacular* at AO Arena, Manchester. These events demonstrated both the breadth of VocalEyes' reach and the growing demand for accessible performances at venues of all scales.

"I've just attended the touch tour for *Tina the Musical*... I'm totally blind, can't see at all... I've attended a lot of VocalEyes performances in the past and really enjoyed them. I think that without the audio description, there'd be no point in me going to the theatre - it would just be too difficult."

-Theatre audience member

In addition to delivering audio description services, VocalEyes continued to provide both formal and informal advice and consultancy to venues, independent artists, and producers, while also advocating for improved access for blind and visually impaired audiences across digital platforms, professional networks, and sector events.

"It was so lovely chatting with you today. It has already made my brain pop off with ideas! Thank you so much for

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

all this information, this is really helpful!"
- Individual artist and choreographer

FUTURE PLANS

This remains a time of transition for VocalEyes, as we continue to evolve under new leadership and take the opportunity to refine our priorities and processes. With generous support from the National Lottery Heritage Fund, we are preparing to deliver a significant national project that will deepen engagement, expand access, and drive innovation across the heritage sector.

Key priorities for 2025–26 include:

- Co-creation of audio description in Heritage: Through our national project, we will bring together participants from heritage venues and local partners such as Sight Loss Councils. Working in collaboration, they will co-create, script, and record descriptions of objects or artworks from museum collections. These will be shared online and through pop-up exhibitions at participating venues. Up to 120 new audio descriptions will be created, increasing access to a wide range of cultural items and spaces.
- Diversifying the workforce: In partnership with the National Theatre, we will train a cohort of new describers from Black and global majority backgrounds, with the aim of broadening representation within the field and better reflecting the diversity of stories and audiences we serve.
- Expanding audience development: We will place particular focus on reaching less engaged or underrepresented communities, working in partnership with local networks, particularly in London, to strengthen cultural inclusion and participation.
- Enhancing digital access and infrastructure: We will create new resources and develop a new website to improve user experience and increase the accessibility and reach of our services.
- Exploring innovation and technology: We will work with partners to explore how artificial intelligence (AI) and emerging technologies can be integrated into our services to enhance the user experience and deliver sustainable, high-quality access solutions.
- Internal development: We will continue to review and streamline internal processes to improve efficiency and free capacity, while developing our consultancy, advocacy, and training services in the UK and internationally to embed inclusive, high-quality access as a right for all disabled people.

FINANCIAL REVIEW

Total income for the year was £751,612 (2024: £788,598), and total expenditure was £749,850 (2024: £832,904), resulting in a net outcome of £1,762 (2024: £44,306 deficit).

The leadership transition and interim arrangements during 2023–24 affected the organisation's ability to replenish both unrestricted and restricted reserves. While significant efforts were made during 2024–25 to refresh and expand fundraising activity, the financial impact of this work will be more visible in 2025–26.

Costs associated with delivering activities across all programme areas have continued to rise. Although client fees are reviewed annually, there remains a clear imperative to keep services affordable and accessible.

The ahead of budget unrestricted financial result for 2024–25 was largely due to the strong performance of the Theatre Programme, improved results in Museums, Galleries and Heritage, and cost savings across the organisation.

The positive variance in the Museums programme was supported by the receipt of a significant payment early in the year for a long-running project, the majority of costs for which had already been recognised in the previous financial year.

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FOR THE YEAR ENDED 31 MARCH 2025

Debtor balances remain low due to tight credit control.

Designated funds

During the year, the Trustees reviewed the charity's designated funds. The Board resolved to undesignate funds that were no longer required for their original purpose, and to designate new funds to support planned activities in the period 2025–2027.

As a result of these decisions, there was a net decrease of £58,691 in designated funds, as shown in the Statement of Funds (see note 15).

Reserves policy

The Trustees maintain a target level of free reserves to protect the charity against unexpected reductions in income or unforeseen expenditure, ensuring continuity of core services during periods of uncertainty. The reserves policy has been reviewed during the year in line with Charity Commission guidance.

For 2025–26, the target level of free reserves is set at £100,000. At year end, unrestricted reserves stood at £185,700, comprising designated funds of £35,001 and free reserves of £150,699. The current level of free reserves is above the target, placing the charity in a stable financial position as it enters the next financial year.

Fundraising

VocalEyes is registered with the Fundraising Regulator and the charity has 'committed to follow the Code of Fundraising Practice and the Fundraising Promise.

To help ensure the availability of ongoing funds to support its work, VocalEyes aims to maintain a diverse and sustainable funding base. This includes seeking donations from the public via the VocalEyes email newsletter, a JustGiving link on our website, and participation in targeted match-funding campaigns such as the Big Give.

We also apply for grants from charitable trusts and foundations, as well as from arts and heritage sector funding bodies, including Arts Council England and the National Lottery Heritage Fund.

VocalEyes does not engage any professional fundraisers or commercial participators to raise funds from the public on its behalf. The charity received no complaints about its fundraising activities, or those carried out on its behalf, during the year.

Remuneration of key management personnel

The Charity considers the Trustees and Chief Executive Officer (CEO) as its Key Management Personnel.

Where affordable, salary increases may be awarded annually, based on benchmarking, inflation, and the organisation's financial position. Changes usually take effect in April, following review by the Finance & Risk Subgroup and approval by the Board. The CEO's salary is proposed and agreed by the Board.

The Board may also approve off-cycle increases for significant changes in role or responsibilities.

Going concern

The Trustees have reviewed the charity's financial position and future plans and have a reasonable expectation that VocalEyes has adequate resources to continue operating for the foreseeable future. Accordingly, the financial statements have been prepared on a going concern basis. Further details regarding this assessment can be found in the accounting policies.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

RISK MANAGEMENT

The Board of Trustees is responsible for overseeing the management of risks faced by the charity. Risks are regularly reviewed and assessed, with appropriate controls put in place to mitigate them where possible. The Trustees are satisfied that the charity has effective systems in place to manage its current level of risk.

Principal risks and uncertainties

The most significant risk remains the need to diversify income streams and ensure that client fees are sufficient to support service delivery while remaining affordable. To manage this risk, VocalEyes continues to actively apply for funding from trusts, foundations, and public bodies, and to generate income through consultancy and training services.

The Board also recognises the broader challenges facing the sector, including rising costs, staffing pressures, and uncertainty in public funding, all of which continue to inform the charity's strategic and financial planning.

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees (who are also directors of VocalEyes 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 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 relevant Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume 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.

In preparing this report, the trustees have taken advantage of the small companies exemptions provided by section 415a of the Companies Act 2006.

DISCLOSURE OF INFORMATION TO INDEPENDENT EXAMINER

Each of the persons who are trustees at the time when this Trustees' report is approved has confirmed that:

- in so far as that trustee is aware, there is no relevant information of which the charitable company's independent examiner 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 information needed by the charitable company's independent examiner in connection with preparing their report.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

APPOINTMENT OF INDEPENDENT EXAMINER

MHA were appointed as independent examiner to the company.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Mr S J Hilton
Chair

Date: 11 October 2025



Mr L McHugh
Treasurer

12 October 2025

VOCALYES
(A Company Limited by Guarantee)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2025**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF VOCALYES ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2025.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

INDEPENDENT EXAMINER'S STATEMENT

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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

Signed: *Rachel Doyle*

Dated: 13 October 2025

Rachel Doyle

ACA DChA

MHA House, Charter Court, Swansea, SA7 9FS

MHA is the trading name of MHA Audit Services LLP, a limited liability partnership in England and Wales (registered number OC455542)

VOCALYES
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
INCOME FROM:					
Donations and grants	3	17,975	242,620	260,595	310,248
Charitable activities	4	-	486,514	486,514	474,019
Investments	5	-	4,503	4,503	4,331
TOTAL INCOME		17,975	733,637	751,612	788,598
EXPENDITURE ON:					
Raising funds	6	-	21,420	21,420	20,599
Charitable activities	7	37,836	690,594	728,430	812,305
TOTAL EXPENDITURE		37,836	712,014	749,850	832,904
NET MOVEMENT IN FUNDS		(19,861)	21,623	1,762	(44,306)
RECONCILIATION OF FUNDS:					
Total funds brought forward		46,201	164,049	210,250	254,556
Net movement in funds		(19,861)	21,623	1,762	(44,306)
TOTAL FUNDS CARRIED FORWARD		26,340	185,672	212,012	210,250

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 16 to 38 form part of these financial statements.

VOCALYES
(A Company Limited by Guarantee)
REGISTERED NUMBER: 03469264

BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
FIXED ASSETS			
Tangible assets	12	2,001	2,689
CURRENT ASSETS			
Debtors	13	64,207	92,484
Cash at bank and in hand		259,457	212,010
		323,664	304,494
CURRENT LIABILITIES			
Creditors: amounts falling due within one year	14	(113,653)	(96,933)
NET CURRENT ASSETS		210,011	207,561
TOTAL NET ASSETS		212,012	210,250
CHARITY FUNDS			
Restricted funds	15	26,340	46,201
Unrestricted funds	15	185,672	164,049
TOTAL FUNDS		212,012	210,250

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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 and signed on their behalf by:


Mr S J Hilton
Chair

Date: 11 October 2025


Mr L McHugh
Treasurer

12 October 2025

The notes on pages 16 to 38 form part of these financial statements.

VOCALYES
(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	Note	2025 £	2024 £
CASH FLOWS FROM OPERATING ACTIVITIES			
Net cash from/(used in) from operating activities	17	43,484	(43,988)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest receivable		4,503	4,331
Purchase of tangible fixed assets		(540)	(855)
NET CASH PROVIDED BY INVESTING ACTIVITIES		3,963	3,476
CHANGE IN CASH AND CASH EQUIVALENTS IN THE YEAR		47,447	(40,512)
Cash and cash equivalents at the beginning of the year		212,010	252,522
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	18	259,457	212,010

The notes on pages 16 to 38 form part of these financial statements

VOCAL EYES
(A Company Limited by Guarantee)

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

1. GENERAL INFORMATION

The Charity is a charitable company limited by guarantee, registered in England and Wales. The members of the Charity are the trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member. The address of the registered office and principal place of business is Thomas Pocklington Trust, 3 Queen Square, London, WC1N 3AR.

The functional and presentational currency is GBP.

2. ACCOUNTING POLICIES

2.1 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.

VocalEyes 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.

2.2 GOING CONCERN

The Charity meets its day to day working capital requirements through the utilisation of its own funds. Since its inception in November 1997, the Charity has been principally funded by Arts Council England who are currently funding the charity by providing grant support. The trustees have prepared updated forecasts and projections based on a number of potential scenarios and these, together with reserves held, cost savings made and government assistance indicate that the Charity has adequate resources to continue its operations, albeit at a potentially lower level. It is, however, difficult to determine the assumptions that will prove to be most appropriate and therefore there is an element of uncertainty existing. After reviewing the forecasts and projections, at the time of approving these financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the next 12 months. The trustees therefore consider it appropriate to continue to adopt the going concern basis in preparing the Charity's financial statements.

2.3 INCOME

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

Donations are accounted for when received. Performance fees are accounted for on an accruals basis with regard to the date of performance. Grants, including government grants, and investment income are accounted for on an accruals basis.

2.4 INTEREST RECEIVABLE

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

VOCALYES
(A Company Limited by Guarantee)

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

2. ACCOUNTING POLICIES (CONTINUED)

2.5 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.

Cost of raising funds: this comprises all costs incurred by the Charity associated with attracting voluntary income to finance its charitable objectives.

Charitable expenditure: this comprises all expenditure incurred by the Charity in the delivery of its activities and services for its beneficiaries and includes commissioning costs, production expenses and research and development and comprises commission paid to describers, technical support costs, the cost of producing audio tracks with advance information and other costs associated with the incoming resources under the same heading.

Support costs: this comprises central costs including salaries, costs related to marketing, printing, website maintenance and other expenses necessary to support the activities. These costs have been allocated to activities on a basis consistent with the use of resources.

Governance costs: this comprises all costs associated with meeting the constitutional and statutory requirements of the Charity.

2.6 TAXATION

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

2.7 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

VOCALYES
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

2. ACCOUNTING POLICIES (CONTINUED)

2.7 TANGIBLE FIXED ASSETS AND DEPRECIATION (CONTINUED)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Office furniture	-	25% Straight line
Computer equipment	-	25% Straight line

2.8 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.

2.9 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.

2.10 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 Charity 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.

2.11 FINANCIAL INSTRUMENTS

The Charity 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.

2.12 PENSIONS

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

VOCALYES
(A Company Limited by Guarantee)

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

2. ACCOUNTING POLICIES (CONTINUED)

2.13 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 Charity 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 Charity 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.

2.14 CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGEMENT

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 reporting 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.

Accruals

The Charity makes an estimate of accruals at the year end based on invoices received after the year end and work undertaken which has not been invoiced based on quotations or estimates of amounts that may be due for payment.

Tangible fixed assets

All 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 upon a number of factors.

Grant income recognition

Grant income is recognised when the charity has entitlement, receipt is probable and the amount can be measured reliably. These three conditions, particularly the probable condition, necessitate the exercise of judgement.

VOCALYES
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

3. INCOME FROM GRANTS AND DONATIONS

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Arts Council England	-	227,929	227,929
Kirsh Foundation	18,000	-	18,000
National Lottery Heritage Fund	(5,561)	-	(5,561)
Scott Eredine Charitable Trust	-	5,000	5,000
Royal Holloway London	3,536	-	3,536
Other donations	-	691	691
Fight for Sight	-	9,000	9,000
The Spectacle Makers' Charity	2,000	-	2,000
	<u>17,975</u>	<u>242,620</u>	<u>260,595</u>

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Arts Council England	-	227,584	227,584
National Lottery Heritage Fund	66,346	-	66,346
Mackintosh Foundation	1,000	-	1,000
Scott (Eredine) Charitable Trust	-	5,000	5,000
Royal Holloway London	8,667	-	8,667
Other donations	-	1,651	1,651
	<u>76,013</u>	<u>234,235</u>	<u>310,248</u>

Government grants of £227,929 (2024: £227,584) were received in the current year from Arts Council England. There were no unfulfilled commitments or other contingencies associated with this income at the year-end date.

VOCALYES
(A Company Limited by Guarantee)

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

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Fees for the provision of audio description services	447,987	447,987	412,510
Other income including training	38,527	38,527	61,509
	<u>486,514</u>	<u>486,514</u>	<u>474,019</u>

In the prior year, all income from charitable activities was unrestricted.

5. INVESTMENT INCOME

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Bank interest	4,503	4,503	4,331

In the prior year, all investment income was unrestricted.

VOCALYES
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

6. EXPENDITURE ON RAISING FUNDS

COSTS OF RAISING VOLUNTARY INCOME

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Other staff related costs	225	225	158
Marketing and communications	11,734	11,734	10,195
IT services and equipment	188	188	232
Board expenses (governance)	103	103	206
Examination & accountancy (governance)	1,753	1,753	1,542
Rent, services and utilities	124	124	579
Office running costs	450	450	344
Sundry costs	10	10	-
Depreciation	49	49	113
Staff costs	6,784	6,784	7,230
	<u>21,420</u>	<u>21,420</u>	<u>20,599</u>

In the prior year, all costs of raising voluntary income were unrestricted.

7. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Audience Development & Marketing	12,548	69,464	82,012
Audio Description Services	24,460	502,938	527,398
Training & Other Services	828	86,920	87,748
Research & Development	-	31,272	31,272
	<u>37,836</u>	<u>690,594</u>	<u>728,430</u>

VOCALYES
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Audience Development & Marketing	14,999	63,956	78,955
Audio Description Services	72,740	514,566	587,306
Training & Other Services	13,300	92,384	105,684
Research & Development	6,990	33,370	40,360
	<u>108,029</u>	<u>704,276</u>	<u>812,305</u>

8. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £
Audience Development & Marketing	48,583	33,429	82,012
Audio Description Services	416,961	110,437	527,398
Training & Other Services	64,652	23,096	87,748
Research & Development	11,936	19,336	31,272
	<u>542,132</u>	<u>186,298</u>	<u>728,430</u>

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Audience Development & Marketing	37,585	41,370	78,955
Audio Description Services	452,216	135,090	587,306
Training & Other Services	79,526	26,158	105,684
Research & Development	17,808	22,552	40,360
	<u>587,135</u>	<u>225,170</u>	<u>812,305</u>

VOCALYES
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

8. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

ANALYSIS OF DIRECT COSTS

	Audience Development & Marketing 2025 £	Audio Description Services 2025 £	Training & Other Services 2025 £	Research & Development 2025 £	Total funds 2025 £
Staff costs	24,606	55,095	17,223	11,936	108,860
Audio description services	-	361,704	-	-	361,704
Consultancy and training	-	-	47,405	-	47,405
Marketing and communications	23,955	-	-	-	23,955
Office running costs	22	162	24	-	208
	48,583	416,961	64,652	11,936	542,132

	Audience Development & Marketing 2024 £	Audio Description Services 2024 £	Training & Other Services 2024 £	Research & Development 2024 £	Total funds 2024 £
Staff costs	18,445	80,199	15,892	10,818	125,354
Audio description services	-	371,855	13,300	-	385,155
Consultancy and training	-	-	50,310	-	50,310
Marketing and communications	19,118	-	-	-	19,118
Office running costs	22	162	24	-	208
Research and development	-	-	-	6,990	6,990
	37,585	452,216	79,526	17,808	587,135

VOCALYES
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

8. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

ANALYSIS OF SUPPORT COSTS

	Audience Development & Marketing 2025 £	Audio Description Services 2025 £	Training & Other Services 2025 £	Research & Development 2025 £	Total funds 2025 £
Staff costs	25,924	39,837	14,998	18,390	99,149
Other staff related costs	562	19,113	619	-	20,294
Consultancy and training	140	465	-	946	1,551
Marketing and communications	133	999	147	-	1,279
IT services and equipment	470	3,527	517	-	4,514
Board expenses	257	1,924	282	-	2,463
Independent examiner & accountancy (governance costs)	4,382	32,865	4,820	-	42,067
Rent, services and utilities	310	2,326	341	-	2,977
Office running costs	1,103	8,275	1,214	-	10,592
Depreciation	123	920	135	-	1,178
Sundry costs	25	186	23	-	234
	33,429	110,437	23,096	19,336	186,298

VOCALYES
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

8. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

ANALYSIS OF SUPPORT COSTS (continued)

	Audience Development & Marketing 2024 £	Audio Description Services 2024 £	Training & Other Services 2024 £	Research & Development 2024 £	Total funds 2024 £
Staff costs	32,948	61,578	17,180	20,795	132,501
Other staff related costs	394	14,391	434	-	15,219
Consultancy and training	259	864	-	1,757	2,880
Marketing and communications	241	1,809	265	-	2,315
IT services and equipment	580	4,349	638	-	5,567
Board expenses (governance)	515	3,863	567	-	4,945
Independent examiner (governance)	3,855	28,913	4,241	-	37,009
Rent, services and utilities	1,448	10,857	1,592	-	13,897
Office running costs	839	6,290	922	-	8,051
Depreciation	283	2,119	311	-	2,713
Sundry costs	8	57	8	-	73
	<u>41,370</u>	<u>135,090</u>	<u>26,158</u>	<u>22,552</u>	<u>225,170</u>

9. INDEPENDENT EXAMINER'S REMUNERATION

The independent examiner's remuneration amounts to an independent examiner fee of £3,000 (2024 - £2,850).

10. STAFF COSTS

	2025 £	2024 £
Wages and salaries	186,822	230,465
Social security costs	14,114	17,656
Contribution to defined contribution pension schemes	13,857	16,964
	<u>214,793</u>	<u>265,085</u>

VOCALYES
(A Company Limited by Guarantee)

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

10. STAFF COSTS (CONTINUED)

The average number of persons employed by the Charity during the year was as follows:

	2025 No.	2024 No.
AD and training	2	3
Support	3	4
	<u>5</u>	<u>7</u>

No employee received remuneration amounting to more than £60,000 in either year.

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £67,839 (2024: £72,304).

11. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, expenses totalling £789 were reimbursed or paid directly to 3 Trustees (2024 - £1,194 to 2 Trustees). Expenses relate to travel and subsistence.

VOCALYES
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

12. TANGIBLE FIXED ASSETS

	Office equipment £	Computer equipment £	Total £
COST			
At 1 April 2024	2,479	13,603	16,082
Additions	-	540	540
At 31 March 2025	<u>2,479</u>	<u>14,143</u>	<u>16,622</u>
DEPRECIATION			
At 1 April 2024	1,076	12,317	13,393
Charge for the year	620	608	1,228
At 31 March 2025	<u>1,696</u>	<u>12,925</u>	<u>14,621</u>
NET BOOK VALUE			
At 31 March 2025	<u>783</u>	<u>1,218</u>	<u>2,001</u>
At 31 March 2024	<u>1,403</u>	<u>1,286</u>	<u>2,689</u>

13. DEBTORS

	2025 £	2024 £
DUE WITHIN ONE YEAR		
Trade debtors	33,584	38,092
Other debtors	188	10,709
Prepayments and accrued income	30,435	43,683
	<u>64,207</u>	<u>92,484</u>

VOCALYES
(A Company Limited by Guarantee)

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

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	33,174	39,797
Other taxation and social security	19,812	10,946
Other creditors	464	-
Accruals and deferred income	60,203	46,190
	<u>113,653</u>	<u>96,933</u>
	2025 £	2024 £
Deferred income at 1 April 2024	27,000	15,771
Resources deferred during the year	43,250	27,000
Amounts released from previous periods	(27,000)	(15,771)
	<u>43,250</u>	<u>27,000</u>

Deferred income relates to grants received for the 2025/26 financial year.

VOCALYES
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

15. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
UNRESTRICTED FUNDS					
DESIGNATED FUNDS					
Office closure	3,621	-	-	(3,621)	-
Staff costs	30,000	-	-	(30,000)	-
Tangible fixed assets	2,689	-	-	(688)	2,001
Creative workshops	5,000	-	-	(5,000)	-
Workforce support initiative	5,000	-	-	(5,000)	-
Supporting access and skills development	18,281	-	-	(18,281)	-
Staff and describer CPD	7,035	-	-	(7,035)	-
Training new describers	10,066	-	-	(10,066)	-
Recruitment	12,000	-	-	(12,000)	-
AD Equipment	-	-	-	3,000	3,000
30th Anniversary	-	-	-	10,000	10,000
CRM and Website	-	-	-	10,000	10,000
Innovation, research & development	-	-	-	10,000	10,000
	93,692	-	-	(58,691)	35,001
GENERAL FUNDS					
General fund	70,357	733,637	(712,014)	58,691	150,671
TOTAL UNRESTRICTED FUNDS	164,049	733,637	(712,014)	-	185,672

VOCALYES
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

15. STATEMENT OF FUNDS (CONTINUED)

RESTRICTED FUNDS

Increased audio description and recordings	19,461	(3,561)	(6,000)	-	9,900
Newsletter project	3,050	-	(3,050)	-	-
Touring funds	-	18,000	(18,000)	-	-
Training new describers project & CPD	334	-	-	-	334
Museums & Galleries programme	145	-	-	-	145
Research and development	6,527	3,536	-	-	10,063
Audience development project	9,498	-	(9,498)	-	-
Training in regional and London's smaller museums	7,186	-	(1,288)	-	5,898
	<u>46,201</u>	<u>17,975</u>	<u>(37,836)</u>	<u>-</u>	<u>26,340</u>
TOTAL OF FUNDS	<u>210,250</u>	<u>751,612</u>	<u>(749,850)</u>	<u>-</u>	<u>212,012</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

15. STATEMENT OF FUNDS (CONTINUED)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
UNRESTRICTED FUNDS					
DESIGNATED FUNDS					
Office closure	9,500	-	-	(5,879)	3,621
Tangible fixed assets	4,659	-	-	(1,970)	2,689
Creative workshops	5,000	-	-	-	5,000
Workforce support initiative	5,000	-	-	-	5,000
Supporting access and skills development	20,000	-	-	(1,719)	18,281
Staff and describer CPD	10,000	-	-	(2,965)	7,035
Training new describers	12,000	-	-	(1,934)	10,066
Recruitment	-	-	-	12,000	12,000
AD Equipment	-	-	-	30,000	30,000
	<u>66,159</u>	<u>-</u>	<u>-</u>	<u>27,533</u>	<u>93,692</u>
GENERAL FUNDS					
General fund	<u>110,180</u>	<u>712,585</u>	<u>(724,875)</u>	<u>(27,533)</u>	<u>70,357</u>
TOTAL UNRESTRICTED FUNDS	<u>176,339</u>	<u>712,585</u>	<u>(724,875)</u>	<u>-</u>	<u>164,049</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

15. STATEMENT OF FUNDS (CONTINUED)

RESTRICTED FUNDS

Increased audio description and recordings	23,655	67,346	(71,540)	-	19,461
Newsletter project	5,000	-	(1,950)	-	3,050
Training new describers project & CPD	14,834	-	(14,500)	-	334
Museums & Galleries programme	145	-	-	-	145
Research and development	4,850	8,667	(6,990)	-	6,527
Audience development project	22,547	-	(13,049)	-	9,498
Training in regional and London's smaller museums	7,186	-	-	-	7,186
	<u>78,217</u>	<u>76,013</u>	<u>(108,029)</u>	<u>-</u>	<u>46,201</u>
TOTAL OF FUNDS	<u>254,556</u>	<u>788,598</u>	<u>(832,904)</u>	<u>-</u>	<u>210,250</u>

VOCAL EYES
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

15. STATEMENT OF FUNDS (CONTINUED)

RESTRICTED FUNDS

Touring funds

Kirsh Family Trust: Touring Fund - Towards the costs of providing AD services for theatre productions touring to theatres around the UK, allowing us to reduce the cost for individual venues and towards the cost of delivering Professional Development opportunities for specialist freelance audio describers and other practitioners.

Increased AD and recordings

Persula Foundation - Towards the costs of creating recorded Audio Introductions for our AD service for theatre performances, and the costs of maintaining up to date access information for theatre venues.

The Lawson Trust - Towards the costs of creating recorded Audio Introductions for our Theatre AD service.

Coral Samuel Charitable Trust – Towards the cost of creating recorded Audio Introductions for our Theatre AD Service.

Sobell Foundation – Towards the cost of creating recorded Audio Introductions for our Theatre AD Service.

Clothworkers' Foundation – Towards the cost of theatre AD equipment.

Worshipful Company of Spectacle Makers – Towards the cost of providing audio described tours for buildings featured in the annual Open House Series.

The Edward Gostling Foundation – Towards the cost of creating recorded Audio Introductions for our Theatre AD Service.

Peskin Charitable Trust – Towards the cost of creating recorded Audio Introductions for our Theatre AD Service.

Haberdashers' Benevolent Foundation London Theatre – Towards the costs of delivering our AD service for theatre performances in London, specifically the recorded audio introductions for these events.

London Freemasons's Charity – Towards the cost of our AD services delivered in London (theatre or museums, galleries or heritage sites).

National Lottery Health Fund - Museum and Heritage Access 2022 - to build a network of digital volunteer researchers recruited primarily from the deaf, disabled and neurodivergent community. The volunteer researchers will run an information audit of the website access information of 3,000-3,500 UK heritage venues / sites. We will use this to underpin increasing awareness in the sector of the importance of structured, detailed and descriptive online access information to D/deaf, disabled and neurodivergent visitors.

Mackintosh Foundation - Towards the cost of theatre audio description.

Research and development

Thomas Pocklington Trust - Towards the costs of a consultant to help improve our technological capabilities, through accessible software options appraisal and requirements development for an updated or new system to manage VocalEyes' activity and contacts.

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

15. STATEMENT OF FUNDS (CONTINUED)

The Sensational Museum - Towards the cost of transforming access and inclusion within the museum sector by reshaping the role of senses in museum experiences.

Training in regional and London's smaller museums

The Catherine Lewis Foundation - Towards the costs of training museum, gallery and heritage staff in UK regions (not London).

The Annie Tranmer Charitable Trust - Towards the costs of training museum, gallery and heritage staff in UK regions (ideally in the Suffolk area).

Vision Foundation (formerly Greater London Fund for the Blind) - Towards the costs of training staff at small museums, galleries and heritage sites in London.

The Weinstock Fund – Towards the cost of audio description and visual awareness hub training courses.

Museums and Galleries programme

Barchester Foundation - Towards the cost of equipment and resources to create Tactile Diagrams for use in museums, galleries and heritage sites.

Audience Development Project

John Ellerman Foundation - Towards costs of marketing and Audience Manager salary costs and other marketing costs.

Newsletter project

Ulverscroft Foundation - Towards the cost of our quarterly What's On guide in clear print, braille and audio which promotes accessible events to the blind and visually impaired community.

Scott (Eredine) Charitable Trust - Towards the cost of our quarterly What's On guide in clear print, braille and audio which promotes accessible events to the blind and visually impaired community.

Training new describers project & CPD

The D'Oyly Carte Charitable - The D'Oyly Carte Charitable Trust - Towards the cost of delivering training for new Audio Describers.

DESIGNATED FUNDS

Office-related costs, including dilapidations - Reserved for potential costs – e.g. access alterations or dilapidations / making good at end of lease, planned spend during the year 2024- 25. The balance on this fund has been transferred to the General Fund because the office move has been completed.

Fixed assets – represents the value of funds tied up in fixed assets.

Creative workshops and other initiatives supporting the individual creativity of blind and visually impaired people. After a review of designated funds, the Trustees have decided to transfer the balance on this fund to the General Fund.

Initiative supporting blind and visually impaired people in the arts and heritage workforce - Planned spend during the years 2022-23 to 2025-26. After a review of designated funds, the Trustees have decided to transfer the balance on this fund to the General Fund.

Supporting access and skills development at small arts and heritage venues - planned spend during the years 2022-23 to 2025-26. After a review of designated funds, the Trustees have decided to transfer the balance on this fund to the General Fund.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

15. STATEMENT OF FUNDS (CONTINUED)

Staff and describer CPD - Planned spend during the years 2022-23 to 2025-26. After a review of designated funds, the Trustees have decided to transfer the balance on this fund to the General Fund.

Training new describers - Planned spend during the years 2022-23 to 2024-25. After a review of designated funds, the Trustees have decided to transfer the balance on this fund to the General Fund.

Recruitment - Fund to cover the cost of planned staff recruitment. After a review of designated funds, the Trustees have decided to transfer the balance on this fund to the General Fund.

Staff costs - Fund to cover the cost of increases in staff costs. After a review of designated funds, the Trustees have decided to transfer the balance on this fund to the General Fund.

AD equipment - Fund to cover cost of AD Equipment.

30th anniversary - Fund to cover expenditure on the 30th anniversary.

CRM and website - Fund to cover the cost of the new CRM and website.

Innovation, research and development - Fund to cover cost of research and development activities.

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	-	2,001	2,001
Current assets	68,901	254,763	323,664
Creditors due within one year	(42,561)	(71,092)	(113,653)
TOTAL	26,340	185,672	212,012

VOCALYES
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS (CONTINUED)

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	-	2,689	2,689
Current assets	64,201	240,293	304,494
Creditors due within one year	(18,000)	(78,933)	(96,933)
TOTAL	46,201	164,049	210,250

17. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net income/(expenditure) for the year (as per Statement of Financial Activities)	1,762	(44,306)
ADJUSTMENTS FOR:		
Interest receivable	(4,503)	(4,331)
Depreciation	1,228	2,825
Decrease in debtors	28,277	7,370
Increase/(decrease) in creditors	16,720	(5,546)
NET CASH PROVIDED BY/(USED IN) OPERATING ACTIVITIES	43,484	(43,988)

18. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2025 £	2024 £
Cash in hand	259,457	212,010

VOCALYES
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

19. ANALYSIS OF CHANGES IN NET DEBT

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash at bank and in hand	212,010	47,447	259,457
	<u>212,010</u>	<u>47,447</u>	<u>259,457</u>

20. PENSION COMMITMENTS

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £13,857 (2024: £16,964). At the year-end, contributions due to the scheme amounted to £464 (2024: £17 from the Scheme).

21. OPERATING LEASE COMMITMENTS

The Charity had no commitments under non-cancellable operating leases at 31 March 2025.

22. RELATED PARTY TRANSACTIONS

The Charity has not entered into any related party transactions during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 March 2025 (2024: no balances or transactions).

VOCALYES

England & Wales - Charity number 1067245

Accounts

Registered number: 03469264
Charity number: 1067245

VOCALYES
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UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

VOCALYES
(A Company Limited by Guarantee)

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2024

Trustees	Ms R C di Corpo, Chair Mr P A Reiff-Musgrove, Treasurer Mr J M Abro Ms L K Alston Ms V J Harrison Ms K A Hunter Mr E Matthies Ms T J Nichols Mr J L Penny (resigned 27 November 2023) Ms J C Wood (resigned 12 May 2023) Mr S J Hilton (appointed 26 February 2024)
Company registered number	03469264
Charity registered number	1067245
Registered office	Thomas Pocklington Trust 3 Queen Square London WC1N 3AR
Company secretary	Matthew Cock (resigned 3 July 2023) Natasha Bucknor MBE (appointed 26 July 2023; resigned 3 April 2024) Claire Saddleton (appointed 1 May 2024)
Chief executive officer	Matthew Cock (resigned 3 July 2023) Natasha Bucknor MBE (appointed 26 July 2023; resigned 3 April 2024) Claire Saddleton (appointed 1 May 2024)
Independent Examiner	MHA Chartered Accountants Charter Court Phoenix Way Swansea Enterprise Park Swansea SA7 9FS
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

VOCAL EYES
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report together with the financial statements of the Charity for the year 1 April 2023 to 31 March 2024. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

VocalEyes was established as a company limited by guarantee on 21 November 1997 and is both a registered charity and a registered company. Its affairs are governed by its Memorandum and Articles of Association and the liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Appointment of Trustees

The trustees of the charity are also directors of the company for the purpose of company law and any reference to trustees is, therefore, also to directors. Those who served during the year and subsequently to the date of this report were:

Ms R C Di Corpo, Chair
Mr P A Reiff-Musgrove, Treasurer
Mr J M Abro
Ms L K Alston
Ms V J Harrison
Ms K A Hunter
Mr E Matthies
Ms T J Nichols
Mr S J Hilton (appointed 26 February 2024)
Mr J L Penny (resigned 27 November 2023)
Ms J C Wood (resigned 12 May 2023)

None of the trustees has a beneficial interest in the company.

Trustees are appointed by an ordinary resolution. Whenever the number of trustees is fewer than three, new trustees must be appointed to bring the number up to three and until otherwise determined by a General Meeting, the number of trustees shall not exceed 30. At every Annual General Meeting, the longest serving Trustees (chosen alphabetically if necessary) to the extent of 1/3 of the trustees for the time being shall retire and become eligible for reappointment. Trustees may serve for an initial period of three years and a retiring trustee may serve for one further term of three years. Exceptionally, trustees who have served for two terms may be asked to continue.

Methods adopted for the recruitment, induction and training of new trustees

Trustees are recruited through various networks within the arts and charity world. Before appointment, a prospective trustee meets the Chair and Chief Executive for a full briefing and attends a Board meeting as an observer before formally joining the Board. New trustees are provided with an induction that includes, where relevant to the individual: an organisational briefing with the Chief Executive, attendance at a team meeting, a governance workshop, participation in a visual awareness and guiding training course, and attending an audio described (AD) theatre show or an AD tour at a museum or heritage site.

VOCAL EYES
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

All new trustees are assigned an existing trustee as a supportive board member for their first year.

Organisational structure

The Board of Trustees administers the charity. All major decisions are made by the trustees who usually meet four times a year. In between board meetings, the Chief Executive Officer meets with individual trustees or groups of trustees as appropriate to discuss issues or make decisions. A scheme of delegation is in place and day-to-day responsibility for the affairs of the charity (including operational matters) rests with the Chief Executive Officer.

Matthew Cock stepped down as chief executive officer 3 July 2023, to move to the Southwest. Natasha Bucknor MBE joined VocalEyes as Interim Chief Executive Officer while a full recruitment process for a permanent replacement was undertaken. Claire Saddleton joined the charity as its new Chief Executive Officer 1 May 2024.

Related parties

There are no related or connected parties. However, VocalEyes has a close relationship with Stagertext, a charitable company that provides captioning for cultural events to assist those who are deaf, deafened, or hard of hearing. During 2023 VocalEyes and Stagertext shared office space. In the autumn of 2023, Stagertext relocated to Colchester, while VocalEyes transitioned to hybrid working, utilising office facilities at the Pocklington Hub in central London (home to the Thomas Pocklington Trust).

Governance

Stephen Hilton joined the Board in February 2024. Stephen is the founder and Director of City Global Futures Ltd and specialises in fostering sustainable, smart and equitable futures within diverse urban landscapes. Stephen has a background in fine art from Leeds and extensive involvement in the creative technologies industries. Stephen brings a wealth of personal experience and knowledge of the critical importance of accessibility and inclusion.

Trustee Joanna Wood stepped down in May 2023 and Trustee Jonathan Penny stepped down in November 2023. Both made a significant contribution to VocalEyes during their terms, including Joanna as chair. The company thanks them for all their work.

Vice-Chair, Rebecca Di Corpo, stepped up as acting Chair until a permanent replacement could be recruited.

OBJECTIVES

The objectives and purpose of the charity as per its governing document are to promote, maintain, improve and advance education particularly for blind and visually impaired people by the development and provision of, and increasing access to, audio description (AD) services for the arts and heritage.

Belief

VocalEyes believes that blind and visually impaired people should have the best possible opportunities to experience and enjoy art and heritage.

Mission

Our mission is to support the arts and heritage sectors to welcome blind and visually impaired people as a core audience. We work with arts and heritage venues to increase the opportunities that they provide for blind and visually impaired audiences and visitors at performances, events in galleries, special exhibitions, heritage sites, and online. We believe that cultural participation enriches people's lives and brings a range of positive outcomes: improved individual health and well-being; enhanced social interaction self-esteem and confidence. Blind and visually impaired people have as much a right to these as any UK citizen resident or visitor.

Staff

Valerie Isaiah Sadoh resigned as Programme Officer in March 2023. The post is being covered by temporary staff until a period of structural review has been completed.

VOCAL EYES
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

In July 2023, Matthew Cock stepped down as CEO. Matthew had led the charity since February 2018, helping to grow VocalEyes' impact, particular through the charity's work with Museums, Galleries and Heritage. Matthew was also instrumental in the development of a series of well-received annual research projects. Working in partnership with a cohort of volunteer researchers and supported by Stagetext and the Centre of Accessible Environments, the research aimed to, alternately, benchmark and highlight the importance of online access information and then capture the user experience and views.

Following Matthew's resignation, the role of CEO was covered on a part-time, interim basis for the remainder of 2023/24 by Natasha Bucknor MBE, a highly experienced Senior Manager and Executive Director.

ACTIVITIES AND ACHIEVEMENTS DURING 2023 to 2024

The activities undertaken by the charity in relation to its purpose as per the governing document and for the furtherance of public benefit have been discussed below. When planning current and future activities the trustees have had due regard to the Charity Commission guidance on public benefit.

The trustees would like to thank all funders and individuals supporting the work of VocalEyes. The collaboration and support of many Trusts and Foundations, large and small, is critical to the organisation's ongoing resilience and social impact.

This year marked VocalEyes' first year as an Arts Council England Investment Principle Support Organisation (IPSO), having formerly received regular funding as a National Portfolio Organisation. The new IPSO strand of funding meant that VocalEyes joined a cohort of 34 organisations funded from 2023-2026 to support the sector in working with the Arts Council's four investment principles: ambition and quality, dynamism, environmental responsibility, and inclusivity and relevance. VocalEyes' mission sits at the very heart of inclusivity and relevance. We not only deliver services across arts and heritage which have been developed with, by, and for blind and visually impaired people, we also seek to play an advocacy and leadership role, changing attitudes, developing skills across the sector, and embedding a positive approach to access.

Our communities

Vocaleyes collaborates with three interrelated communities to fulfil its mission. First and foremost, we work with and for blind and visually impaired people, who are our primary community and central focus. Secondly, we engage with the arts and heritage community to support, promote, and advocate for the inclusion of blind and visually impaired people in a wide range of cultural activities. Thirdly, we collaborate with and are supported by a community of freelance describers, trainers, technicians, and support workers, both sighted and visually impaired, who help us deliver a consistent and high-quality service.

Audience development

Alongside the delivery of our core audio description and training services sits our work promoting opportunities for blind and visually impaired people to engage with a wide range of arts and heritage activities; from accessing a recorded audio described tour at a local museum to attending a large-scale west end show. As part of our mission, we promote work that is directly delivered by VocalEyes but also the work of our peers. Any venue or organisation can send VocalEyes information about an event they are hosting which is being made accessible to the visually impaired community. We promote all events on our website and through our mailing list. VocalEyes manages an extensive database of blind and visually impaired people who have signed up to receive information about cultural events. Every month we send out over 1,000 'What's On' guides by email, and every 3 months we send out a quarterly events guide to over 2,000 subscribers by email, print, Braille, and audio recorded onto a USB stick.

"I visited his Majesty's Theatre for the touch tour and audio described version of the Phantom of the Opera; the describers were absolutely incredible and as this was the first time going to the theatre and using VocalEyes, I was truly impressed."

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

In 2023/24 we continued to regularly attend a range of sight loss community events, such as Sight Village, to introduce local attenders to the range of opportunities made accessible through audio description and training.

We continued to host an audio description User Group, where participants share experiences from recent events and volunteer to test new services. For instance, in January 2024, the user group visited the National Portrait Gallery to trial their new recorded audio description guide and provide feedback to both VocalEyes and the venue's Access Manager. Additionally, we continued to coordinate a new forum for visually impaired cultural sector workers.

Museums, Galleries and Heritage Programme

This year the Museums Galleries and Heritage Programme delivered 29 training courses, aiming to empower organisations to improve the accessibility of their collections and venues for blind and visually impaired visitors. This is a slight decrease from 2022/23 (in which 33 courses were delivered) but the number of recorded audio description commissions has increased during the same period from 17 to 22 demonstrating a growth in demand for these services. The number of live audio described tours delivered, 9, has reduced in line with a planned shift towards training and recorded formats to empower venues to deliver tours in a more sustainable way.

We continued to support sector development through formal and informal consultancy including supporting the National Portrait Gallery to review and develop their offer for VI audiences ahead of their grand reopening in June 2023 and delivering focus groups for the Museum of London Archaeology (MOLA) to explore the usefulness of Virtual Reality as an interpretation tool for VI audiences.

VocalEyes is a key partner on the Sensational Museum project, a £1m project funded by the Arts and Humanities Research Council, and led by Professor Hannah Thompson (Royal Holloway, University of London). Building on Prof Thompson's theory of "Sensory Gain", The Sensational Museum project asks how 'access' provision can be redesigned so that it can benefit all museum audiences. VocalEyes has supported the project to create accessible branding and website as well as participating in co-design workshops with the aim of creating a prototype model for museums to follow when designing exhibitions that engage all of the senses in an accessible way.

A challenge for the MGH programme has been having capacity available to meet increasing demand from the sector. For this reason, a key priority for the year ahead will be evaluation of the programme and strategic planning around where VocalEyes' focuses its offer, combined with fundraising to expand our capacity.

Theatre Programme

For 2023/24 we delivered 236 live audio described performances, consistent with last year's all-time high of 240. This was a significant achievement during a year of leadership transition. Some additional performances were affected by sector wide issues around aerated concrete affecting venues or cancelled/shortened tours.

VocalEyes' audio-described performances include: a recorded audio introduction (also available in print); a touch tour shortly before the performance giving access to the set, props, and costumes; live introductory notes; and the live AD delivered by one or two professional audio describers and broadcast through headphones during the performance. We also support the technical set-up should venues need it.

The average attendance by users of the service across the year was 5.2, consistent with last year. And the average companion attendance was 4.9, up from 4.6.

Some events across the year achieved impressive attendance records and evidenced the recovery of organised group bookings post-pandemic. Some examples include:

- 91 people (42 blind or visually impaired) for the Wizard of Oz Palladium Theatre, August 2023
- 51 people (27 blind or visually impaired) for Guys and Dolls at the Bridge Theatre, November 2023
- 50 people (30 blind or visually impaired) for a version of Romeo and Juliet at The Globe Theatre that was created especially for young people as an introduction to Shakespeare, March 2024

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

"Last night I brought 34 of my members and sighted guides to the London Palladium for Peter Pan. From the moment we entered the building, the Vocal Eyes team put everybody at ease and helped make the guiding process smoother, describing anything that was needed along the way. I had a great talk with [venue host] who really went above and beyond to help [the group] have the best time and we are so excited about working with him and you for the foreseeable future."

We continued to deliver advice and consultancy to venues and producers, as well as advocate for the inclusion of access for blind and visually impaired people across our digital platforms and at networking events.

Research

The Sensational Museum

As previously mentioned, VocalEyes is a project partner on the Sensational Museum, a £1 million research project radically rethinking the role of senses in museums. The project aims to rethink the role and place of the senses in museums for everyone to benefit from the access traditionally only offered to disabled visitors. This interdisciplinary project is not only making museums accessible to disabled people but also uses knowledge of disability to make museums work for everyone. This project runs from April 2023 to July 2025.

State of Theatre Access report 2023

2023 saw the research stage of the most recent State of Theatre Access report which forms part of our cycle of research around venue access and the visitor experience. The State of Theatre Access report started in 2016 and has been produced in alternate years since 2017. Led by VocalEyes, three access organisations (VocalEyes, Stagertext, and The Centre for Accessible Environments) coordinated a team of volunteer researchers with lived experience of access barriers to review the websites of professional theatres across the UK. They recorded the disability access information each website provided (or didn't provide) and, where relevant, the number of upcoming productions and performance listed as having an access service. Access services in this context included audio description British Sign Language or individualised performances (e.g. dementia friendly or relaxed).

Data was collected in April and May 2023 before the report was published in June 2024.

The report focuses on venues who list professional arts performances, identified as 465 venues in 2023 as opposed to 659 in 2017. The data provided in the survey is arranged following a theatregoer's journey in planning and executing theatre visit including steps from finding out what's on to moving around the venue. Highlights from the State of Theatre Access 2023 are:

- While the number of venues that listed professional arts performances on their website has decreased, it's positive to note that the number of accessible productions has increased to 85% of those surveyed.
- 85% of the websites offered additional access information including how to get to the venue and the venue layout.
- 15% of the venues' websites didn't provide any access information at all.
- 5% of UK theatres offered filmed performances streamed online however only 31% of those performances offered any type of access.

The final report is published on our digital platforms and shared with peers helping to shape an understanding of how embedded access is within the sector and inform future interventions.

FUTURE PLANS

This is a time of transition for VocalEyes as we move forward under new leadership and take the opportunity to

VOCAL EYES
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

review our priorities and processes.

- We will develop a new business and fundraising plan that considers both the opportunities and challenges ahead, including advancements in new technology and the use of AI to deliver access services. As part of this we will review our digital and research programmes to maximise our impact and ensure effective use of capacity.
- We will continue to develop our consultancy, advocacy, and training services to support the arts and heritage sectors in the UK and internationally; seeking to embed high quality and innovative access provision as a fundamental right for all disabled people.
- We will explore how we can streamline our processes to bring efficiencies and release capacity.
- We will continue collaborating with blind and visually impaired individuals and communities, to enhance their representation in our work and throughout the arts and heritage sectors.

FINANCIAL REVIEW

Our total income for this year was £788,598 (2023: £805,177); total expenditure was £832,904 (2023: £831,281), giving a net result of £44,306 deficit (2023: £26,104 deficit).

The leadership change and interim arrangements in 2024 has impacted the organisation's ability to replenish both unrestricted and restricted funds. The costs associated with delivering activities across all programmes have continued to rise. Client fees are reviewed annually. The touring sector still faces challenges post-pandemic, limiting VocalEyes' opportunities to secure repeat fees and resulting in some cancelled performances. Additionally, some performances were cancelled due to venue closures following the discovery of aerated concrete. Ongoing rail industrial action has also impacted expenses for theatre audio describers, often leading to additional costs.

Reserves Policy

The Trustees maintain a target level of free reserves to enable the charity to weather unexpected falls in income and unforeseen costs, helping to preserve its core services during difficult times. The trustees have reviewed the charity's reserves policy in line with the guidance issued by the charity commission.

The 2024/25 target level of free reserves is £100,000. At year end our unrestricted reserves amount to £164,049 comprising of designated funds of £93,692 and free reserves of £70,357.

The current level of free reserves is below the target level.

Fundraising

The charity undertakes fundraising activities through seeking donations from members of the public, via the VocalEyes' email newsletter and a 'Just Giving' link on our website, and through applying for grants from charitable trusts and foundations and arts and heritage sector funding bodies, such as Arts Council England. VocalEyes does not engage any professional fundraisers or commercial participators to carry out fundraising from members of the public on its behalf. The charity received no complaints about fundraising activities by the charity or by a person on behalf of the charity.

Remuneration of Key Management Personnel

The Charity considers its Key Management Personnel to be the Trustees and the Chief Executive Officer.

Pay and benefits of the charity's Chief Executive is considered alongside those of all members of staff, by a subgroup of Trustees every 2 to 3 years who review the Band minimum and maximum for all job roles in the charity, benchmarking similar roles in the disability charity and arts sectors. In addition, the Board considers an annual uplift to salaries for all staff.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

RISK MANAGEMENT

The Board of Trustees is responsible for the management of risks faced by the charity. Risks are identified and assessed regularly, and appropriate controls put in place to mitigate those perceived risks where possible. Consequently, the trustees are satisfied with the position.

Principal Risks and Uncertainties

The most significant risk is the need for diversification of funding sources and achieving the fees VocalEyes needs to deliver its services. A greater focus on income generation through consultancy and training, and an investment in fundraising are the key strategies for managing this risk.

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees (who are also directors of VocalEyes 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 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 relevant Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume 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.

In preparing this report, the trustees have taken advantage of the small companies exemptions provided by section 415a of the Companies Act 2006.

DISCLOSURE OF INFORMATION TO INDEPENDENT EXAMINER

Each of the persons who are trustees at the time when this Trustees' report is approved has confirmed that:

- in so far as that trustee is aware, there is no relevant information of which the charitable company's independent examiner 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 information needed by the charitable company's independent examiner in connection with preparing their report.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

APPOINTMENT OF INDEPENDENT EXAMINER

MHA were appointed as independent examiner to the company.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Mr S J Hilton
Chair

Date: 07 October 2024



Mr P A Reiff-Musgrove
Treasurer

07 October 2024

VOCALYES
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**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF VOCALYES ('the Charity')

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

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

INDEPENDENT EXAMINER'S STATEMENT

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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

Signed: *Rachel Doyle*

Dated: 07 October 2024

Rachel Doyle

FCCA ACA DChA

MHA House, Charter Court, Swansea, SA7 9FS

VOCALYES
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
INCOME FROM:					
Donations and grants	3	76,013	234,235	310,248	341,796
Charitable activities	4	-	474,019	474,019	461,555
Investments	5	-	4,331	4,331	1,826
TOTAL INCOME		76,013	712,585	788,598	805,177
EXPENDITURE ON:					
Raising funds	6	-	20,599	20,599	12,147
Charitable activities	7	108,029	704,276	812,305	819,134
TOTAL EXPENDITURE		108,029	724,875	832,904	831,281
NET MOVEMENT IN FUNDS		(32,016)	(12,290)	(44,306)	(26,104)
RECONCILIATION OF FUNDS:					
Total funds brought forward		78,217	176,339	254,556	280,660
Net movement in funds		(32,016)	(12,290)	(44,306)	(26,104)
TOTAL FUNDS CARRIED FORWARD		46,201	164,049	210,250	254,556

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 14 to 36 form part of these financial statements.

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REGISTERED NUMBER: 03469264

BALANCE SHEET
AS AT 31 MARCH 2024

	Note	2024 £	2023 £
FIXED ASSETS			
Tangible assets	12	2,689	4,659
		2,689	4,659
CURRENT ASSETS			
Debtors	13	92,484	99,854
Cash at bank and in hand		212,010	252,522
		304,494	352,376
Creditors: amounts falling due within one year	14	(96,933)	(102,479)
NET CURRENT ASSETS		207,561	249,897
TOTAL NET ASSETS		210,250	254,556
CHARITY FUNDS			
Restricted funds	15	46,201	78,217
Unrestricted funds	15	164,049	176,339
TOTAL FUNDS		210,250	254,556

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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 and signed on their behalf by:


Mr S J Hilton
Chair


Mr P A Reiff-Musgrove
Treasurer

Date: 07 October 2024

07 October 2024

The notes on pages 14 to 36 form part of these financial statements.

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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

	Note	2024 £	2023 £
CASH FLOWS FROM OPERATING ACTIVITIES			
Net cash (used in)/from operating activities	17	(43,988)	(111,421)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest receivable		4,331	1,826
Purchase of tangible fixed assets		(855)	(2,479)
NET CASH PROVIDED BY/(USED IN) INVESTING ACTIVITIES		3,476	(653)
CHANGE IN CASH AND CASH EQUIVALENTS IN THE YEAR		(40,512)	(112,074)
Cash and cash equivalents at the beginning of the year		252,522	364,596
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	18	212,010	252,522

The notes on pages 14 to 36 form part of these financial statements

VOCAL EYES
(A Company Limited by Guarantee)

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

1. GENERAL INFORMATION

The Charity is a charitable company limited by guarantee, registered in England and Wales. The members of the Charity are the trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member. The address of the registered office and principal place of business is Thomas Pocklington Trust, 3 Queen Square, London, WC1N 3AR.

The functional and presentational currency is GBP.

2. ACCOUNTING POLICIES

2.1 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.

VocalEyes 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.

2.2 GOING CONCERN

The Charity meets its day to day working capital requirements through the utilisation of its own funds. Since its inception in November 1997, the Charity has been principally funded by Arts Council England who are currently funding the charity by providing grant support. The trustees have prepared updated forecasts and projections based on a number of potential scenarios and these, together with reserves held, cost savings made and government assistance indicate that the Charity has adequate resources to continue its operations, albeit at a potentially lower level. It is, however, difficult to determine the assumptions that will prove to be most appropriate and therefore there is an element of uncertainty existing. After reviewing the forecasts and projections, at the time of approving these financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the next 12 months. The trustees therefore consider it appropriate to continue to adopt the going concern basis in preparing the Charity's financial statements.

2.3 INCOME

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

Donations are accounted for when received. Performance fees are accounted for on an accruals basis with regard to the date of performance. Grants, including government grants, and investment income are accounted for on an accruals basis.

2.4 INTEREST RECEIVABLE

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

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

2. ACCOUNTING POLICIES (CONTINUED)

2.5 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.

Cost of raising funds: this comprises all costs incurred by the Charity associated with attracting voluntary income to finance its charitable objectives.

Charitable expenditure: this comprises all expenditure incurred by the Charity in the delivery of its activities and services for its beneficiaries and includes commissioning costs, production expenses and research and development and comprises commission paid to describers, technical support costs, the cost of producing audio tracks with advance information and other costs associated with the incoming resources under the same heading.

Support costs: this comprises central costs including salaries, costs related to marketing, printing, website maintenance and other expenses necessary to support the activities. These costs have been allocated to activities on a basis consistent with the use of resources.

Governance costs: this comprises all costs associated with meeting the constitutional and statutory requirements of the Charity.

2.6 TAXATION

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

2.7 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

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

2. ACCOUNTING POLICIES (CONTINUED)

2.7 TANGIBLE FIXED ASSETS AND DEPRECIATION (CONTINUED)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Leasehold improvements	-	20%	Straight line
Office furniture	-	25%	Straight line
Computer equipment	-	25%	Straight line

2.8 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.

2.9 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.

2.10 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 Charity 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.

2.11 FINANCIAL INSTRUMENTS

The Charity 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.

2.12 PENSIONS

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

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

2. ACCOUNTING POLICIES (CONTINUED)

2.13 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 Charity 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 Charity 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.

2.14 CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGEMENT

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 reporting 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.

Accruals

The Charity makes an estimate of accruals at the year end based on invoices received after the year end and work undertaken which has not been invoiced based on quotations or estimates of amounts that may be due for payment.

Tangible fixed assets

All 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 upon a number of factors.

Grant income recognition

Grant income is recognised when the charity has entitlement, receipt is probable and the amount can be measured reliably. These three conditions, particularly the probable condition, necessitate the exercise of judgement.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

3. INCOME FROM GRANTS AND DONATIONS

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Arts Council England	-	227,584	227,584
National Lottery Heritage Fund	66,346	-	66,346
Mackintosh Foundation	1,000	-	1,000
Scott Eredine Charitable Trust	-	5,000	5,000
Royal Holloway London	8,667	-	8,667
Other donations	-	1,651	1,651
	<u>76,013</u>	<u>234,235</u>	<u>310,248</u>
	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Arts Council England	16,351	227,929	244,280
National Lottery Heritage Fund	66,252	-	66,252
Thomas Pocklington Trust	3,500	-	3,500
Scott (Eredine) Charitable Trust	-	4,000	4,000
Dorothy Hay-Bolton Charitable Trust	-	3,000	3,000
Clockworkers Foundation	7,700	-	7,700
The Ulverscroft Foundation	4,000	-	4,000
The Edward Gostling Foundation	-	5,000	5,000
The Salters' Company	-	2,000	2,000
Other donations	-	2,064	2,064
	<u>97,803</u>	<u>243,993</u>	<u>341,796</u>

Government grants of £227,584 (2023: £244,820) were received in the current year from Arts Council England. There were no unfulfilled commitments or other contingencies associated with this income at the year-end date.

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

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Fees for the provision of audio description services	412,510	412,510	419,382
Other income including training	61,509	61,509	42,173
	474,019	474,019	461,555

In the prior year, all income from charitable activities was unrestricted.

5. INVESTMENT INCOME

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Bank interest	4,331	4,331	1,826

In the prior year, all investment income was unrestricted.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

6. EXPENDITURE ON RAISING FUNDS

COSTS OF RAISING VOLUNTARY INCOME

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Other staff related costs	158	158	69
Marketing and communications	10,195	10,195	3,265
IT services and equipment	232	232	143
Board expenses (governance)	206	206	-
Examination & accountancy (governance)	1,542	1,542	538
Rent, services and utilities	579	579	851
Office running costs	344	344	455
Sundry costs	-	-	23
Depreciation	113	113	192
Staff costs	7,230	7,230	6,611
	<u>20,599</u>	<u>20,599</u>	<u>12,147</u>

In the prior year, all costs of raising voluntary income were unrestricted.

7. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Audience Development & Marketing	14,999	63,956	78,955
Audio Description Services	72,740	514,566	587,306
Training & Other Services	13,300	92,384	105,684
Research & Development	6,990	33,370	40,360
	<u>108,029</u>	<u>704,276</u>	<u>812,305</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Audience Development & Marketing	3,998	61,758	65,756
Audio Description Services	114,028	499,108	613,136
Training & Other Services	13,013	96,764	109,777
Research & Development	-	30,465	30,465
	<u>131,039</u>	<u>688,095</u>	<u>819,134</u>

8. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Audience Development & Marketing	37,585	41,370	78,955
Audio Description Services	452,216	135,090	587,306
Training & Other Services	79,526	26,158	105,684
Research & Development	17,808	22,552	40,360
	<u>587,135</u>	<u>225,170</u>	<u>812,305</u>

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
Audience Development & Marketing	39,785	25,971	65,756
Audio Description Services	503,392	109,744	613,136
Training & Other Services	72,103	37,674	109,777
Research & Development	10,461	20,004	30,465
	<u>625,741</u>	<u>193,393</u>	<u>819,134</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

8. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

ANALYSIS OF DIRECT COSTS

	Audience Development & Marketing 2024 £	Audio Description Services 2024 £	Training & Other Services 2024 £	Research & Development 2024 £	Total funds 2024 £
Staff costs	18,445	80,199	15,892	10,818	125,354
Audio description services	-	371,855	13,300	-	385,155
Consultancy and training	-	-	50,310	-	50,310
Marketing and communications	19,118	-	-	-	19,118
Office running costs	22	162	24	-	208
Research and development	-	-	-	6,990	6,990
	37,585	452,216	79,526	17,808	587,135
	Audience Development & Marketing 2023 £	Audio Description Services 2023 £	Training & Other Services 2023 £	Research & Development 2023 £	Total funds 2023 £
Staff costs	20,321	95,201	15,104	10,461	141,087
Audio description services	-	408,005	8,314	-	416,319
Consultancy and training	-	40	48,661	-	48,701
Marketing and communications	19,442	-	-	-	19,442
Office running costs	22	162	24	-	208
Depreciation	-	(16)	-	-	(16)
	39,785	503,392	72,103	10,461	625,741

VOCALYES
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

8. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

ANALYSIS OF SUPPORT COSTS

	Audience Development & Marketing 2024 £	Audio Description Services 2024 £	Training & Other Services 2024 £	Research & Development 2024 £	Total funds 2024 £
Staff costs	32,948	61,578	17,180	20,795	132,501
Other staff related costs	394	14,391	434	-	15,219
Consultancy and training	259	864	-	1,757	2,880
Marketing and communications	241	1,809	265	-	2,315
IT services and equipment	580	4,349	638	-	5,567
Board expenses	515	3,863	567	-	4,945
Independent examiner & accountancy (governance costs)	3,855	28,913	4,241	-	37,009
Rent, services and utilities	1,448	10,857	1,592	-	13,897
Office running costs	839	6,290	922	-	8,051
Depreciation	283	2,119	311	-	2,713
Sundry costs	8	57	8	-	73
	41,370	135,090	26,158	22,552	225,170

VOCALYES
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

8. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

ANALYSIS OF SUPPORT COSTS (continued)

	Audience Development & Marketing 2023 £	Audio Description Services 2023 £	Training & Other Services 2023 £	Research & Development 2023 £	Total funds 2023 £
Staff costs	20,035	63,032	31,240	19,434	133,741
Other staff related costs	173	3,848	190	-	4,211
Consultancy and training	84	281	-	570	935
Marketing and communications	193	1,447	212	-	1,852
IT services and equipment	359	2,689	394	-	3,442
Independent examiner (governance)	1,345	10,084	1,479	-	12,908
Rent, services and utilities	2,128	15,959	2,341	-	20,428
Office running costs	1,115	8,361	1,226	-	10,702
Depreciation	481	3,608	529	-	4,618
Sundry costs	58	435	63	-	556
	<u>25,971</u>	<u>109,744</u>	<u>37,674</u>	<u>20,004</u>	<u>193,393</u>

9. INDEPENDENT EXAMINER'S REMUNERATION

The independent examiner's remuneration amounts to an independent examiner fee of £2,850 (2023 - £2,850).

10. STAFF COSTS

	2024 £	2023 £
Wages and salaries	230,465	245,380
Social security costs	17,656	19,148
Contribution to defined contribution pension schemes	16,964	16,911
	<u>265,085</u>	<u>281,439</u>

During the year, the Charity paid redundancy and termination payments totalling £21,987 in respect of a change in key management personnel.

VOCALYES
(A Company Limited by Guarantee)

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

10. STAFF COSTS (CONTINUED)

The average number of persons employed by the Charity during the year was as follows:

	2024 No.	2023 No.
AD and training	3	3
Support	4	4
	<u>7</u>	<u>7</u>

No employee received remuneration amounting to more than £60,000 in either year.

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £72,304 (2023: £67,469).

11. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, expenses totalling £1,194 were reimbursed or paid directly to 2 Trustees (2023 - £55 to 1 Trustee). Expenses relate to travel and subsistence.

VOCALYES
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

12. TANGIBLE FIXED ASSETS

	Leasehold improvements £	Office furniture £	Computer & equipment £	Total £
COST OR VALUATION				
At 1 April 2023	9,713	4,259	18,409	32,381
Additions	-	-	855	855
Disposals	(9,713)	(1,780)	(5,661)	(17,154)
At 31 March 2024	-	2,479	13,603	16,082
DEPRECIATION				
At 1 April 2023	8,256	2,237	17,229	27,722
Charge for the year	1,457	619	749	2,825
On disposals	(9,713)	(1,780)	(5,661)	(17,154)
At 31 March 2024	-	1,076	12,317	13,393
NET BOOK VALUE				
At 31 March 2024	-	1,403	1,286	2,689
At 31 March 2023	1,457	2,022	1,180	4,659

13. DEBTORS

	2024 £	2023 £
DUE WITHIN ONE YEAR		
Trade debtors	38,092	47,105
Other debtors	10,709	5,200
Prepayments and accrued income	43,683	47,549
	92,484	99,854

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

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	39,797	64,340
Other taxation and social security	10,946	14,411
Other creditors	-	1,297
Accruals and deferred income	46,190	22,431
	<u>96,933</u>	<u>102,479</u>
	2024 £	2023 £
Deferred income at 1 April 2023	15,771	58,449
Resources deferred during the year	27,000	15,771
Amounts released from previous periods	(15,771)	(58,449)
	<u>27,000</u>	<u>15,771</u>

Deferred income relates to grants received for the 2024/25 financial year.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

15. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
UNRESTRICTED FUNDS					
DESIGNATED FUNDS					
Office closure	9,500	-	-	(5,879)	3,621
Tangible fixed assets	4,659	-	-	(1,970)	2,689
Creative workshops	5,000	-	-	-	5,000
Workforce support initiative	5,000	-	-	-	5,000
Supporting access and skills development	20,000	-	-	(1,719)	18,281
Staff and describer CPD	10,000	-	-	(2,965)	7,035
Training new describers	12,000	-	-	(1,934)	10,066
Recruitment	-	-	-	12,000	12,000
Staff costs	-	-	-	30,000	30,000
	66,159	-	-	27,533	93,692
GENERAL FUNDS					
General fund	110,180	712,585	(724,875)	(27,533)	70,357
TOTAL UNRESTRICTED FUNDS	176,339	712,585	(724,875)	-	164,049

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

15. STATEMENT OF FUNDS (CONTINUED)

RESTRICTED FUNDS

Increased audio description and recordings	23,655	67,346	(71,540)	-	19,461
Newsletter project	5,000	-	(1,950)	-	3,050
Training new describers project & CPD	14,834	-	(14,500)	-	334
Museums & Galleries programme	145	-	-	-	145
Research and development	4,850	8,667	(6,990)	-	6,527
Audience development project	22,547	-	(13,049)	-	9,498
Training in regional and London's smaller museums	7,186	-	-	-	7,186
	78,217	76,013	(108,029)	-	46,201
TOTAL OF FUNDS	254,556	788,598	(832,904)	-	210,250

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

15. STATEMENT OF FUNDS (CONTINUED)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
UNRESTRICTED FUNDS					
DESIGNATED FUNDS					
Office closure	9,500	-	-	-	9,500
Tangible fixed assets	7,350	-	-	(2,691)	4,659
Creative workshops	5,000	-	-	-	5,000
Workforce support initiative	5,000	-	-	-	5,000
Supporting access and skills development	20,000	-	-	-	20,000
Staff and describer CPD	10,000	-	-	-	10,000
Training new describers	12,000	-	-	-	12,000
	<u>68,850</u>	<u>-</u>	<u>-</u>	<u>(2,691)</u>	<u>66,159</u>
GENERAL FUNDS					
General fund	<u>106,392</u>	<u>707,374</u>	<u>(700,242)</u>	<u>(3,344)</u>	<u>110,180</u>
TOTAL UNRESTRICTED FUNDS	<u>175,242</u>	<u>707,374</u>	<u>(700,242)</u>	<u>(6,035)</u>	<u>176,339</u>

VOCALYES
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

15. STATEMENT OF FUNDS (CONTINUED)

RESTRICTED FUNDS

Increased audio description and recordings	30,700	90,303	(103,383)	6,035	23,655
Newsletter project	3,997	4,000	(2,998)	-	4,999
Touring funds	15,108	-	(15,108)	-	-
Training new describers project & CPD	14,834	-	-	-	14,834
Museums & Galleries programme	145	-	-	-	145
Research and development	9,900	3,500	(8,550)	-	4,850
Audience development project	23,549	-	(1,000)	-	22,549
Training in regional and London's smaller museums	7,185	-	-	-	7,185
	105,418	97,803	(131,039)	6,035	78,217
TOTAL OF FUNDS	280,660	805,177	(831,281)	-	254,556

VOCAL EYES
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

15. STATEMENT OF FUNDS (CONTINUED)

RESTRICTED FUNDS

Touring funds

Kirsh Family Trust: Touring Fund 2019/20 - Towards the costs of providing AD services for theatre productions touring to theatres around the UK, allowing us to reduce the cost for individual venues and towards the cost of delivering Professional Development opportunities for specialist freelance audio describers and other practitioners.

Increased AD and recordings

Persula Foundation - Towards the costs of creating recorded Audio Introductions for our AD service for theatre performances, and the costs of maintaining up to date access information for theatre venues.

The Lawson Trust - Towards the costs of creating recorded Audio Introductions for our Theatre AD service.

Coral Samuel Charitable Trust – Towards the cost of creating recorded Audio Introductions for our Theatre AD Service.

Sobell Foundation – Towards the cost of creating recorded Audio Introductions for our Theatre AD Service.

Clothworkers' Foundation – Towards the cost of theatre AD equipment.

Worshipful Company of Spectacle Makers – Towards the cost of providing audio described tours for buildings featured in the annual Open House Series.

The Edward Gostling Foundation – Towards the cost of creating recorded Audio Introductions for our Theatre AD Service.

Peskin Charitable Trust – Towards the cost of creating recorded Audio Introductions for our Theatre AD Service.

Haberdashers' Benevolent Foundation London Theatre – Towards the costs of delivering our AD service for theatre performances in London, specifically the recorded audio introductions for these events.

London Freemasons's Charity – Towards the cost of our AD services delivered in London (theatre or museums, galleries or heritage sites).

National Lottery Health Fund - Museum and Heritage Access 2022 - to build a network of digital volunteer researchers recruited primarily from the deaf, disabled and neurodivergent community. The volunteer researchers will run an information audit of the website access information of 3,000-3,500 UK heritage venues / sites. We will use this to underpin increasing awareness in the sector of the importance of structured, detailed and descriptive online access information to D/deaf, disabled and neurodivergent visitors.

Mackintosh Foundation - Towards the cost of theatre audio description.

Research and development

Thomas Pocklington Trust - Towards the costs of a consultant to help improve our technological capabilities, through accessible software options appraisal and requirements development for an updated or new system to manage VocalEyes' activity and contacts.

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

15. STATEMENT OF FUNDS (CONTINUED)

The Sensational Museum - Towards the cost of transforming access and inclusion within the museum sector by reshaping the role of senses in museum experiences.

Training in regional and London's smaller museums

The Catherine Lewis Foundation - Towards the costs of training museum, gallery and heritage staff in UK regions (not London).

The Annie Tranmer Charitable Trust - Towards the costs of training museum, gallery and heritage staff in UK regions (ideally in the Suffolk area).

Vision Foundation (formerly Greater London Fund for the Blind) - Towards the costs of training staff at small museums, galleries and heritage sites in London.

The Weinstock Fund – Towards the cost of audio description and visual awareness hub training courses.

Museums and Galleries programme

Barchester Foundation - Towards the cost of equipment and resources to create Tactile Diagrams for use in museums, galleries and heritage sites.

Audience Development Project

John Ellerman Foundation - Towards costs of marketing and Audience Manager salary costs and other marketing costs.

Newsletter project

Ulverscroft Foundation - Towards the cost of our quarterly What's On guide in clear print, braille and audio which promotes accessible events to the blind and visually impaired community.

Scott (Eredine) Charitable Trust - Towards the cost of our quarterly What's On guide in clear print, braille and audio which promotes accessible events to the blind and visually impaired community.

Training new describers project & CPD

The D'Oyly Carte Charitable - The D'Oyly Carte Charitable Trust - Towards the cost of delivering training for new Audio Describers.

DESIGNATED FUNDS

Office-related costs, including dilapidations - Reserved for potential costs – e.g. access alterations or dilapidations / making good at end of lease, planned spend during the year 2024- 25.

Fixed assets – represents the value of funds tied up in fixed assets.

Creative workshops and other initiatives supporting the individual creativity of blind and visually impaired people.

Initiative supporting blind and visually impaired people in the arts and heritage workforce - Planned spend during the years 2022-23 to 2025-26.

Supporting access and skills development at small arts and heritage venues - planned spend during the years 2022-23 to 2025-26.

Staff and describer CPD - Planned spend during the years 2022-23 to 2025-26.

Training new describers - Planned spend during the years 2022-23 to 2024-25.

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

15. STATEMENT OF FUNDS (CONTINUED)

Recruitment - Fund to cover the cost of planned staff recruitment.

Staff costs - Fund to cover the cost of increases in staff costs.

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT PERIOD

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	-	2,689	2,689
Current assets	64,201	240,293	304,494
Creditors due within one year	(18,000)	(78,933)	(96,933)
TOTAL	46,201	164,049	210,250

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR PERIOD

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	-	4,659	4,659
Current assets	93,988	258,388	352,376
Creditors due within one year	(15,771)	(86,708)	(102,479)
TOTAL	78,217	176,339	254,556

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

17. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net expenditure for the period (as per Statement of Financial Activities)	(44,306)	(26,104)
ADJUSTMENTS FOR:		
Interest receivable	(4,331)	(1,826)
Depreciation	2,825	4,811
Loss on the sale of fixed assets	-	359
Decrease/(increase) in debtors	7,370	(48,462)
Decrease in creditors	(5,546)	(40,199)
NET CASH (USED IN)/PROVIDED BY OPERATING ACTIVITIES	(43,988)	(111,421)

18. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2024 £	2023 £
Cash in hand	212,010	252,522
TOTAL CASH AND CASH EQUIVALENTS	212,010	252,522

19. ANALYSIS OF CHANGES IN NET DEBT

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash at bank and in hand	252,522	(40,512)	212,010
	252,522	(40,512)	212,010

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

20. PENSION COMMITMENTS

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £16,964 (2023: £16,911). At the year-end, prepaid contributions to the scheme amounted to £17 (2023: £1,297 due to the Scheme).

21. OPERATING LEASE COMMITMENTS

At 31 March 2024 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024 £	2023 £
Leased premises		
Not later than 1 year	-	11,943

The following lease payments have been recognised as an expense in the Statement of Financial Activities:

	2024 £	2023 £
Operating lease rentals	11,943	16,640

22. RELATED PARTY TRANSACTIONS

Lynette Alston, director of VocalEyes from 30 July 2018, is Company Secretary of Polka Children's Theatre Limited. During the year a total amount of £nil (2023: £800) was invoiced by VocalEyes to Polka Children's Theatre Limited and as at 31 March 2024, an amount of £Nil (2023: £Nil) was owed to VocalEyes by Polka Children's Theatre Limited.

VOCALYES

England & Wales - Charity number 1067245

Accounts

VOCALYES
(A Company Limited by Guarantee)

UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

VOCALYES
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2023**

Trustees	Ms R C di Corpo, Chair Mr P A Reiff-Musgrove, Treasurer Mr J M Abro Ms L K Alston Ms V J Harrison Ms K A Hunter Mr E Matthies (appointed 10 May 2022) Ms T J Nichols Mr J L Penny Ms J C Wood (resigned 14 May 2023)
Company registered number	03469264
Charity registered number	1067245
Registered office	Thomas Pocklington Trust 3 Queen Square London WC1N 3AR
Company secretary	Natasha Bucknor MBE
Chief executive officer	Matthew Cock (resigned 3 July 2023) Natasha Bucknor MBE (appointed 26 July 2023)
Independent Examiner	MHA Chartered Accountants Barbican London EC2Y 5AU
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

VOCAL EYES
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report together with the financial statements of the Charity for the year 1 April 2022 to 31 March 2023. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

VocalEyes was established as a company limited by guarantee on 21 November 1997 and is both a registered charity and a registered company. Its affairs are governed by its Memorandum and Articles of Association and the liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Appointment of Trustees

The Trustees of the charity are also directors of the company for the purpose of company law and any reference to trustees is, therefore, also to directors. Those who served during the year and subsequently to the date of this report were:

Mr J M Abro
Ms L K Alston
Ms R C di Corpo
Ms V J Harrison
Ms K A Hunter
Mr E Matthies (appointed 10 May 2022)
Ms T J Nichols
Mr J L Penny
Mr P A Reiff-Musgrove
Ms J C Wood (resigned 14 May 2023)

None of the Trustees has a beneficial interest in the company.

Trustees are appointed by an ordinary resolution. Whenever the Trustees are fewer than three, new Trustees must be appointed to bring the number up to three, and, until otherwise determined by a General meeting, the number of Trustees shall not exceed thirty. At every Annual General Meeting, the longest serving Trustees (chosen alphabetically if necessary) to the extent of one third of the Trustees for the time being shall retire and become eligible for reappointment. Trustees may serve for an initial period of three years and a retiring Trustee may serve for one further term of three years. Exceptionally, Trustees who have served for two terms may be asked to continue.

Methods adopted for the recruitment, induction and training of new trustees

Trustees are recruited through various networks within the arts and charity world. Before appointment, a prospective Trustee meets the Chair and Chief Executive for a full briefing and attends a Board meeting as an observer before formally joining the Board. New Trustees are provided with an induction that includes, where relevant to the individual: an organisational briefing with the Chief Executive, attendance at a team meeting, a governance workshop, participation in a visual awareness and guiding training course and attending an audio-described theatre show and / or an audio description (AD) tour at a museum or heritage site.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

All new Trustees are assigned an existing Trustee as a Board Mentor for their first year.

Organisational structure

The Board of Trustees administers the charity. All major decisions are made by the Trustees who usually meet four times a year. In between Board meetings, the Chief Executive officer meets with individual Trustees or groups of Trustees as appropriate to discuss issues or make decisions. A scheme of delegation is in place and day-to-day responsibility for the affairs of the charity (including operational matters) rests with the Chief Executive officer.

Matthew Cock stepped down as Chief Executive Officer on 3 July 2023, to move to the South West. Matthew led VocalEyes since 2015 and helped to set the path for a sustainable future ensuring VocalEyes can continue to bring art and culture to life for blind and visually impaired people at theatres, museums, galleries, heritage sites and online.

Related parties

There are no related or connected parties. VocalEyes, however, has a close relationship and shared offices with Stagertext, a charitable company which provides captioning for cultural events giving access to people who are deaf, deafened or hard of hearing. Stagertext and VocalEyes will leave the shared office in autumn 2023.

Governance

Erik Matthies joined the Board in May 2022. Erik is a long-standing disability and LGBT+ rights advocate and campaigner. He is a Policy Officer for the RNIB, represents the RNIB on the Covid Health Equity Manchester disabled people's sounding board, and is a member of Transport for Greater Manchester's Disability Design Reference Group. He's also a trustee of Manchester Disabled People's Access Group which promotes best practice in accessible and inclusive design in communications, policy and the built environment.

OBJECTIVES

The objectives and purpose of the Charity, as per its governing document, are to promote, maintain, improve and advance education particularly for blind and visually impaired people by the development and provision of and increasing access to audio description (AD) services for the arts.

Belief

VocalEyes believes that blind and visually impaired people should have the best possible opportunities to experience and enjoy art and heritage.

Mission

Our mission is to support the arts and heritage sector to welcome blind and visually impaired people as a core audience. We work with arts and heritage venues to increase the opportunities that they provide for blind and visually impaired audiences and visitors – at performances, events, in galleries, special exhibitions, heritage sites and online. We believe that cultural participation enriches people's lives and brings a range of positive outcomes: improved individual health and wellbeing; enhanced social interaction, self-esteem and confidence. Blind and visually impaired people have as much a right to these as any UK citizen, resident or visitor.

Staff

Olivia Hewkin joined VocalEyes in early April 2022 as our new Museum, Galleries and Heritage Programme Manager. Olivia, formerly Head of Project Delivery at Babylon Arts in Ely, has 10 years of experience working

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

across the museum sector. Prior to Babylon Arts, Olivia spent three years as Investment Manager with the National Lottery Heritage Fund and two years at Arts Council England, where she supported organisations to access funding and manage projects.

Valerie Isaiah Sadoh joined VocalEyes as Programme Officer in September 2022, to support the theatre programme, museum, galleries and heritage programme and digital AD programme. Valerie has an MA in Dramatic Writing from University of the Arts London and is a published playwright with extensive experience in community theatre, having worked at organisations such as Bush Theatre, National Theatre and assistant directing young people shows at the Almeida Theatre.

ACTIVITIES AND ACHIEVEMENTS DURING 2022-2023

The activities undertaken by the Charity in relation to its purpose as per the governing document, and for the furtherance of public benefit, have been discussed below. When planning current and future activities, the Trustees have had due regard to the Charity Commission guidance on Public Benefit.

Trustees would like to thank all funders and individuals supporting the work of VocalEyes. It was a great pleasure to have received confirmation during the year that VocalEyes was to become one of Arts Council England's Investment Principles Support Organisations (IPSO), for the period of 2023-2026.

The Community

As more venues returned to in-person events the quarterly production of the What's On Guide was re-established. The Guide is produced in clear print, braille, on USB and available to download from the VocalEyes website. This enables blind and visually impaired people to access their chosen format of the Guide. Each quarter approximately 900 guides are issued in clear print, 100 in braille and 70 on USB.

In July 2022 VocalEyes worked with Dr Amy Kavanagh on an Interaction, Consent and Touch project for blind and visually impaired people experiencing arts and heritage. VocalEyes staff and freelancers attended training sessions run by Dr Kavanagh, to ensure VocalEyes' touch tours and interactions are based on best practice.

The VocalEyes user panel, made up of blind and visually impaired people, continued to meet quarterly. The meetings are an opportunity for VocalEyes to discuss members' experiences of audio description, as well as asking for feedback on our What's On guide and the accessibility of future surveys.

During the year VocalEyes returned to the Sight Village events in Birmingham and London with its stall attracting many new subscribers and the opportunity to talk to professionals working in the sight loss sector about its services. In addition, terms of reference for the VI Cultural Sector workers forum were put in place. This forum is a space for blind and visually impaired people either working, or seriously seeking work within, the arts and heritage sector.

Digital Programme

During the year, 125 projects were delivered as part of VocalEyes' Digital Programme with 110 audio-described films, 2 pre-recorded theatre audio descriptions, 3 audio brochures, 6 training courses and 4 consultancy projects. There were many highlights

Audio Description (AD) for six films was provided for Julie's Bicycle, a pioneering organisation that mobilises the arts and culture to take action on the climate and ecological crisis – some were promotional materials and some others focused on activities related to COP26, giving voice to people from the Global South to speak about the climate emergency.

VocalEyes worked with Nelly Ben Hayoun Studios, commissioned by Unboxed: Creativity in the UK to deliver the festival Tour de Moon, with the contribution to the project covering volunteer training and audio description for the

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

theatre shows, outdoor installations and 16 films created by university students that had a focus on the festival's main theme, the Moon.

VocalEyes provided consultancy on accessible filmmaking and AD production for film production company biggerhouse, for a project in which it created 10 films showcasing the 2020-22 AHRC Equality, Diversity & Inclusion Engagement Fellowships, which included Hannah Thompson's IDEA project, on which VocalEyes partnered.

Audio Description (AD) was also provided for 4 Virtual Reality (VR) pieces curated by DYSPLA, a neurodivergent-led, award-winning arts studio that produces and develops the work of neurodivergent storytellers. This was part of the Mayor of London's Liberty Festival, Lewisham. Through this fruitful collaboration VocalEyes was able to continue exploring new ways of producing AD for VR content.

The British Library commissioned VocalEyes to deliver a set of introductory training courses and produce AD for their digital content. The training courses on Web and Social Media Accessibility and Film AD and Accessible Filmmaking were offered across the organisation and acted as a good introduction to different teams, who will now be well placed to create accessible content and/or commission VocalEyes to work with them.

Towards the end of the year, VocalEyes began exploring how it might adapt its ways of working to increase the number of blind and visually impaired people involved in the AD creative process. Using budget from the Arts Council England 100 Videos Described project grant, a series of discovery workshops with visually impaired creatives and non-blind describers were delivered to explore collaborative and co-creative production of film audio description. Participants worked together on scripting and editing film AD, and a set of guidelines for the sector is planned.

Museums, Galleries and Heritage Programme

Through the year, VocalEyes delivered:

- 19 live AD tours (in person and online) for clients including: British Museum, Postal Museum, South London Gallery and Two Temple Place
- 17 recorded AD projects, for clients including: British Council (Venice Biennale 2022), Bodleian Library, Oxford (Sensational Books exhibition) and the Wellcome Collection (co-curated AD guide for their In Plain Sight exhibition)
- 33 training courses, for clients including Barnsley Museums, Hull Museums, Museum of Art and Photography, Bangalore (MAP), National Trust Souter Lighthouse, Natural History Museum (Tring), Northern Ireland Museums Council and Wellcome Collection (3 bespoke co-creating AD workshops for upcoming exhibitions: In Plain Sight, Jim Naughton & Grace Ndiritu and Milk)
- 5 consultancy projects, for clients including National Portrait Gallery (new gallery AV/digital displays, the Natural History Museum (design of accessible workshops for the Youth Programme) and the Royal Zoological Society of Scotland (Edinburgh Zoo) (Access audit)

Heritage Access 2022

After receiving National Lottery Heritage Fund grant funding as part of #Digital8, Heritage Access 2022 began on 1 March 2022, and concluded on 28 February 2023. This ambitious project focused on not only producing a comprehensive study of the state of access information provided online by museum and heritage sites across the UK, but on building a network of digital volunteer researchers recruited primarily from the d/Deaf, disabled, and neurodivergent communities, as defined by the National Lottery Heritage Fund. By designing and implementing an extensive training program and supporting this with dynamic and flexible volunteer management strategies, the project was able to deliver on all project aims identified in VocalEyes' original bid.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

A commissioned evaluation report was produced. The report, completed by The Evaluator, deduced the following main summaries:

- 79% of project volunteers surveyed identify as disabled, 21% identify as Deaf and 29% identify as neurodivergent
- 100% of volunteers who had access requirements felt these needs were met during the project
- Volunteers reported an increase in their confidence in their digital skills, and understanding of good online accessibility practice
- The project made volunteers more likely to visit heritage sites
- The project increase volunteers' digital confidence and skills
- Digital volunteer management and engagement

Heritage Access 2022 was a landmark project for VocalEyes, and project partners, as it required creating new volunteer management strategies and materials based on remote, digital roles. When onboarded, the Project and Volunteer Engagement Manager focused on inclusive volunteer recruitment and creating (and implementing) the necessary paperwork in order to create a starting point for volunteer support. These included an updated volunteer policy, a new checklist guidebook, volunteer handbook, and risk assessment.

Supported by the Heritage Volunteer Group and other organisations from the project advisory board, the project team devised an 8 hour 5 part training program for volunteers, focusing on online accessibility and access information. Volunteers were given the opportunity to feedback after every session and feedback was taken on board between events.

Notably, the project team devised a suitable volunteer support platform and events schedule, including weekly 'virtual office hours' and monthly volunteer support sessions. The methods of communication offered to volunteers was reflective of volunteer feedback given on their preferred method.

VocalEyes held its first Digital Volunteering Forum in February 2023 where we were joined by speakers from Museums Association, Heritage Volunteering Group, Attitude is Everything and the Heritage Trust Network.

Report and Benchmark publication

The 84 page report and accompanying Benchmark were published on Wednesday 19th October 2022, across VocalEyes – and HA22 project partners' – websites and social media channels. The report was published in Clear Print (PDF), Large Print (Word document) and mp3, having worked with the VocalEyes audio production team to produce an audio recording of the report.

The report was also circulated to VocalEyes' email newsletter subscribers. Paper copies were sent to the project volunteers, project partners, funder, and advisory board members. To date, the report has been downloaded over 600 times from the VocalEyes website.

The report, and news of its publication, was shared across many media sources. It was well supported by project partners and project advisory board members, as well as organisations and individuals with whom VocalEyes has established relationships (Dr Amy Kavanagh, Limping Chicken, Tamsin Russell). Social media mentions were received from GEM, Euan's Guide, Curating for Change, Wikimedia, Rebuilding Heritage, Colchester Museums, Association of Independent Museums. Interviews were also conducted with radio (RNIB radio) and print (CreativeUK) by the Project and Volunteer Engagement Manager.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Dissemination events

During the project duration, VocalEyes presented to numerous relevant institutions and organisations and at events (virtually) across the UK, including Museums and Galleries Scotland, National Lottery Heritage Fund (National and Northern Ireland offices), Character Matters: Skills, Behaviour, GEM Conference 2022, and the Heritage Volunteering Group Conference. In total, over 350 unique individuals attended these events, and 259 unique organisations.

For a few events, the project team were joined by a project volunteer who passionately shared their experience of volunteering for the project. This opportunity to present their findings was valuable to project volunteers as it gave them new skills in presenting to a professional audience, and in preparing their own materials (while supported by the project team).

Training

After a grant extension given in March 2023, the project team began devising and delivering a 6 week training programme focusing on helping heritage sites across the UK improve their access information. Each attending venue receives a personalised report on the current state of their online access information with recommendations of how to improve from the project team. The attendees are then supported in creating an "Action Plan" identifying changes that they will commit to making.

Theatre Programme

During the year VocalEyes delivered 240 live audio-described performances, the highest number ever. In the five years leading up to Covid-19, an average of 180 a year was delivered, with the previous highest number of descriptions being 201 in 2018-19. The total could have been even greater, with a much higher than average 13 performances cancelled during the year. Many of these were due to wider issues facing the Theatre industry since reopening - with several tours being cut short and not playing the venues booked for VocalEyes, or productions ending their West End run early - before the scheduled description.

At the beginning of the year, audiences were still cautious about attending the theatre, and towards its end the cost-of-living crisis was definitely being felt. In the past, whenever there has been a large increase in the number of audio-described performances - our average attendance has dropped - with available audiences having greater choice about what to attend. With the significant increase in the number of audio described performances (153 delivered performances in 2021-22, and 3 in 2020-21) and the wider issues noted, it was a real achievement to maintain and slightly increase our attendance with 4.2 (up from 4) blind and visually impaired people on average attending the performances. Including sighted companions this increased from 7.8 last year to 9 people at each performance in 2022-23. While there was only a small increase in average attendance, some shows were once again able to attract a sizeable audience - with 39 blind audience members and 29 sighted companions attending *Beauty and The Beast* at The London Palladium and 46 blind audience members and 26 sighted companions attending *The Tempest* at Shakespeare's Globe.

Audio-described performances include a recorded audio introduction, a touch tour shortly before the performance, and the live AD broadcast through headphones during the performance, delivered by one or two professional audio describers.

"We had many audience members specifically come up to our team to share how fantastic the day was. One of our VI Patrons (a dad who was coming to the show with his sighted son) said that this was the best audio description of a performance he had ever listened to! High praise indeed." Access Officer, Shakespeare's Globe

"I visited his Majesty's Theatre for the touch tour and audio described version of the Phantom of the Opera; The describers were absolutely incredible and as this was the first time going to the theatre and using VocalEyes, I was truly impressed".

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

VocalEyes worked at venues across the country from Bristol, Bath and Brighton to Canterbury, Norwich, Cardiff, Birmingham, Manchester, Leeds, Newcastle, Sunderland, Edinburgh and many points in-between - with 94 audio described performances at regional venues.

Theatre Programme Training

The Theatre Programme also delivered 8 training courses at venues in Leicester, Newcastle, Brighton, Southampton, London and online to a total of 155 participants. In addition, 30 students from Kent at Canterbury University attended our audio described performance of Les Misérables at The Marlowe Theatre and then discussed it with our audio describers as part of a Theatre Access course.

"Excellent course, vibrant delivery by hosts, and left me feeling inspired, motivated and empowered to suggest and make changes that will make a real difference to the community" Audio Description for Access Champions and Managers course participant."

FUTURE PLANS

VocalEyes is continuing to develop its consultancy service, offering support to organisations in the UK and internationally. In 2023 consultancy will be provided to support CyArk, a company in the US, who produce digital 3D models of heritage sites.

VocalEyes continues to offer bespoke training services internationally, this will include a five-week online course for the Kennedy Center in the US, training a new cohort of theatre audio describers.

Throughout 2023-24 VocalEyes will continue to partner with blind, visually impaired and non-blind technicians and practitioners to discuss how to collaboratively produce film audio description, exploring how to use audio description software. The initial research and testing phase will lead to one to one training sessions with blind and visually impaired practitioners during the year.

FINANCIAL REVIEW

Our total income for the year was £805,177 (2022: £608,584); total expenditure was £831,281 (2022: £584,435), giving a net deficit of £26,104 (2022: £24,149 surplus).

At the year-end, funds totaled £254,556 (2022: £280,660), of which £176,339 (2022: £175,242) was unrestricted and £78,217 (2022: £105,418) was restricted.

The increase in income reflects higher levels of activity, as venues begin to return to pre pandemic schedules.

Cost of delivering the activity, the theatre programme in particular, has also increased, proportionally higher than income. There have also been fewer touring productions across the country, which has resulted in limited opportunities to benefit from repeat fees from the audio descriptions that VocalEyes develop. Another contributing factor has been the impact of rail industrial action on expenses for theatre audio describers: travelling to venues has become more difficult often resulting in additional accommodation costs and travel expenses.

Reserves Policy

The Trustees maintain a target level of free reserves to enable the Charity to weather unexpected falls in income and unforeseen costs, helping to preserve its core services during difficult times. The Trustees have reviewed the Charity's reserves policy in line with the guidance issued by the Charity Commission.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

The 2022-23 target level of free reserves is £81,500. At year end, our unrestricted reserves amount to £176,339 (2022: £175,242) comprising designated funds of £66,159 (£4,659 tangible fixed assets) and free reserves of £110,180.

The current level of free reserves is above the target level. This surplus will be used to finance the budgeted 2023-24 deficit.

Fundraising

The charity undertakes fundraising activity through seeking donations from members of the public, via VocalEyes' email newsletter, and through applying for grants from Charitable Trusts and Foundations and arts and heritage sector funding bodies such as Arts Council England. VocalEyes does not engage any professional fundraisers or commercial participators to carry out fundraising from members of the public on its behalf. The charity received no complaints about fundraising activities by the charity or by a person on behalf of the charity.

Remuneration of Key Management Personnel

The Charity considers its Key Management Personnel to be the Trustees and the Chief Executive Officer.

Pay and benefits of the charity's Chief Executive is considered alongside those of all members of staff, by a subgroup of Trustees every 2 to 3 years who review the Band minimum and maximum for all job roles in the charity, benchmarking similar roles in the disability charity and arts sectors. In addition, the Board considers an annual uplift to salaries for all staff.

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

RISK MANAGEMENT

The Board of Trustees is responsible for the management of risks faced by the charity. Risks are identified and assessed regularly and appropriate controls put in place to mitigate those perceived risks where possible. Consequently, the trustees are satisfied with the position.

Principal Risks and Uncertainties

The most significant risk is the diversification of funding sources and achieving the fees VocalEyes needs in order to deliver its services. A greater focus on income generation through consultancy and training and an investment in fundraising are the key strategies for managing this risk.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of VocalEyes 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 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:

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

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

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415a of the Companies Act 2006.

DISCLOSURE OF INFORMATION TO INDEPENDENT EXAMINER

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- in so far as that Trustee is aware, there is no relevant information of which the charitable company's independent examiner 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 information needed by the charitable company's independent examiner in connection with preparing their report.

APPOINTMENT OF INDEPENDENT EXAMINER

MHA were appointed as independent examiner to the company.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Ms R C di Corpo Chair

Date: 19 December 2023



Mr P A Reiff-Musgrove
Treasurer

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**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2023**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF VOCALYES ('the Charity')

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

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

INDEPENDENT EXAMINER'S STATEMENT

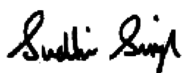
Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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

Signed:



Dated: 19 December 2023

Sudhir Singh

FCA

MHA, 2 London Wall Place, London, EC2Y 5AU

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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
INCOME FROM:					
Donations and grants	3	97,803	243,993	341,796	295,536
Charitable activities	4	-	461,555	461,555	312,991
Investments	5	-	1,826	1,826	57
TOTAL INCOME		97,803	707,374	805,177	608,584
EXPENDITURE ON:					
Raising funds	6	-	12,147	12,147	11,195
Charitable activities	7	131,039	688,095	819,134	573,240
TOTAL EXPENDITURE		131,039	700,242	831,281	584,435
NET (EXPENDITURE)/INCOME		(33,236)	7,132	(26,104)	24,149
Transfers between funds	15	6,035	(6,035)	-	-
NET MOVEMENT IN FUNDS		(27,201)	1,097	(26,104)	24,149
RECONCILIATION OF FUNDS:					
Total funds brought forward		105,418	175,242	280,660	256,511
Net movement in funds		(27,201)	1,097	(26,104)	24,149
TOTAL FUNDS CARRIED FORWARD		78,217	176,339	254,556	280,660

The Statement of Financial Activities includes all gains and losses recognised in the year. The notes on pages 17 to 39 form part of these financial statements.

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REGISTERED NUMBER: 03469264

BALANCE SHEET
AS AT 31 MARCH 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible assets	12	4,659	7,350
		4,659	7,350
CURRENT ASSETS			
Debtors	13	99,854	51,392
Cash at bank and in hand		252,522	364,596
		352,376	415,988
Creditors: amounts falling due within one year	14	(102,479)	(142,678)
NET CURRENT ASSETS		249,897	273,310
TOTAL NET ASSETS		254,556	280,660
CHARITY FUNDS			
Restricted funds	15	78,217	105,418
Unrestricted funds	15	176,339	175,242
TOTAL FUNDS		254,556	280,660

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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 and signed on their behalf by:



Ms R C di Corpo
Chair



Mr P A Reiff-Musgrove
Treasurer

Date: 19 December 2023

The notes on pages 17 to 39 form part of these financial statements.

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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	Note	2023 £	2022 £
CASH FLOWS FROM OPERATING ACTIVITIES			
Net cash (used in)/from operating activities	17	(111,421)	95,863
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest receivable		1,826	57
Purchase of tangible fixed assets		(2,479)	(875)
NET CASH USED IN INVESTING ACTIVITIES		(653)	(818)
CHANGE IN CASH AND CASH EQUIVALENTS IN THE YEAR		(112,074)	95,045
Cash and cash equivalents at the beginning of the year		364,596	269,551
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	18	252,522	364,596

The notes on pages 17 to 39 form part of these financial statements

VOCAL EYES
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. GENERAL INFORMATION

The Charity is a charitable company limited by guarantee, registered in England and Wales. The members of the Charity are the trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member. The address of the registered office is Thomas Pocklington Trust, 3 Queen Square, London, England, WC1N.

2. ACCOUNTING POLICIES

2.1 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.

VocalEyes 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.

2.2 GOING CONCERN

The Charity meets its day to day working capital requirements through the utilisation of its own funds. Since its inception in November 1997, the Charity has been principally funded by Arts Council England who are currently funding the charity by providing grant support, confirmed until March 2024. The trustees have prepared updated forecasts and projections based on a number of potential scenarios and these, together with reserves held, cost savings made and government assistance indicate that the Charity has adequate resources to continue its operations, albeit at a potentially lower level. It is, however, difficult to determine the assumptions that will prove to be most appropriate and therefore there is an element of uncertainty existing. After reviewing the forecasts and projections, at the time of approving these financial statements the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the next 12 months. The trustees therefore consider it appropriate to continue to adopt the going concern basis in preparing the Charity's financial statements.

2.3 INCOME

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

Donations are accounted for when received. Performance fees are accounted for on an accruals basis with regard to the date of performance. Grants, including government grants, and investment income are accounted for on an accruals basis.

2.4 INTEREST RECEIVABLE

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. ACCOUNTING POLICIES (CONTINUED)

2.5 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.

Cost of raising funds: this comprises all costs incurred by the Charity associated with attracting voluntary income to finance its charitable objectives.

Charitable expenditure: this comprises all expenditure incurred by the Charity in the delivery of its activities and services for its beneficiaries and includes commissioning costs, production expenses and research and development and comprises commission paid to describers, technical support costs, the cost of producing audio tracks with advance information and other costs associated with the incoming resources under the same heading.

Support costs: this comprises central costs including salaries, costs related to marketing, printing, website maintenance and other expenses necessary to support the activities. These costs have been allocated to activities on a basis consistent with the use of resources.

Governance costs: this comprises all costs associated with meeting the constitutional and statutory requirements of the Charity.

2.6 TAXATION

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

2.7 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. ACCOUNTING POLICIES (CONTINUED)

2.7 TANGIBLE FIXED ASSETS AND DEPRECIATION (CONTINUED)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Leasehold improvements	-	20%	Straight line
Office furniture	-	25%	Straight line
Computer equipment	-	25%	Straight line

2.8 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.

2.9 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.

2.10 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 Charity 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.

2.11 FINANCIAL INSTRUMENTS

The Charity 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.

2.12 PENSIONS

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. ACCOUNTING POLICIES (CONTINUED)

2.13 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 Charity 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 Charity 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.

2.14 CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGEMENT

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 reporting 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.

Accruals

The Charity makes an estimate of accruals at the year end based on invoices received after the year end and work undertaken which has not been invoiced based on quotations or estimates of amounts that may be due for payment.

Tangible fixed assets

All 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 upon a number of factors.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

3. INCOME FROM GRANTS AND DONATIONS

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Arts Council England	16,351	227,929	244,280
Kirsh Family Trust	-	-	-
National Lottery Heritage Fund	66,252	-	66,252
Thomas Pocklington Trust	3,500	-	3,500
Scott Eredine Charitable Trust	-	4,000	4,000
Dorothy Hay-Bolton Charitable Trust	-	3,000	3,000
Clothworkers Foundation	7,700	-	7,700
The Ulverscroft Foundation	4,000	-	4,000
The Edward Gostling Foundation	-	5,000	5,000
The Salters' Company	-	2,000	2,000
Other donations	-	2,064	2,064
	97,803	243,993	341,796
	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Arts Council England	28,542	227,929	256,471
Kirsh Family Trust	14,500	-	14,500
National Lottery Heritage Fund	7,809	-	7,809
Thomas Pocklington Trust	9,900	-	9,900
Scott (Eredine) Charitable Trust	-	2,000	2,000
Dorothy Hay-Bolton Charitable Trust	-	3,000	3,000
Donations	-	1,856	1,856
	60,751	234,785	295,536

Government grants of £244,820 (2022: £256,471) were received in the current year from Arts Council England. There were no unfulfilled commitments or other contingencies associated with this income at the year-end date.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Fees for the provision of audio description services	419,382	419,382	268,344
Other income including training	42,173	42,173	44,647
	<u>461,555</u>	<u>461,555</u>	<u>312,991</u>

In the prior year, all income from charitable activities was unrestricted.

5. INVESTMENT INCOME

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Bank interest	1,826	1,826	57
	<u>1,826</u>	<u>1,826</u>	<u>57</u>

In the prior year, all investment income was unrestricted.

VOCALYES
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

6. EXPENDITURE ON RAISING FUNDS

COSTS OF RAISING VOLUNTARY INCOME

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Other staff related costs	69	69	124
Marketing and communications	3,265	3,265	3,136
IT services and equipment	143	143	49
Board expenses (governance)	-	-	3
Examination & accountancy (governance)	538	538	111
Rent, services and utilities	851	851	750
Office running costs	455	455	429
Sundry costs	23	23	182
Depreciation	192	192	12
Staff costs	6,611	6,611	6,399
	<u>12,147</u>	<u>12,147</u>	<u>11,195</u>

In the prior year, all costs of raising voluntary income were unrestricted.

7. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Audience Development & Marketing	3,998	61,758	65,756
Audio Description Services	114,028	499,108	613,136
Training & Other Services	13,013	96,764	109,777
Research & Development	-	30,465	30,465
	<u>131,039</u>	<u>688,095</u>	<u>819,134</u>

VOCALYES
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Audience Development & Marketing	5,855	61,108	66,963
Audio Description Services	42,620	345,829	388,449
Training & Other Services	928	88,627	89,555
Research & Development	-	28,273	28,273
	<u>49,403</u>	<u>523,837</u>	<u>573,240</u>

8. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
Audience Development & Marketing	39,785	25,971	65,756
Audio Description Services	503,392	109,744	613,136
Training & Other Services	72,103	37,674	109,777
Research & Development	10,461	20,004	30,465
	<u>625,741</u>	<u>193,393</u>	<u>819,134</u>

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Audience Development & Marketing	45,127	21,836	66,963
Audio Description Services	312,707	75,742	388,449
Training & Other Services	50,331	39,224	89,555
Research & Development	10,150	18,123	28,273
	<u>418,315</u>	<u>154,925</u>	<u>573,240</u>

VOCALYES
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

8. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

ANALYSIS OF DIRECT COSTS

	Audience Development & Marketing 2023 £	Audio Description Services 2023 £	Training & Other Services 2023 £	Research & Development 2023 £	Total funds 2023 £
Staff costs	20,321	95,201	15,104	10,461	141,087
Audio description services	-	408,005	8,314	-	416,319
Consultancy and training	-	40	48,661	-	48,701
Marketing and communications	19,442	-	-	-	19,442
Office running costs	22	162	24	-	208
Depreciation	-	(16)	-	-	(16)
	39,785	503,392	72,103	10,461	625,741

	Audience Development & Marketing 2022 £	Audio Description Services 2022 £	Training & Other Services 2022 £	Research & Development 2022 £	Total funds 2022 £
Staff costs	36,727	46,380	13,140	10,150	106,397
Audio description services	-	266,311	-	-	266,311
Other staff related costs	2,524	-	-	-	2,524
Consultancy and training	-	-	37,191	-	37,191
Marketing and communications	5,876	-	-	-	5,876
Depreciation	-	16	-	-	16
	45,127	312,707	50,331	10,150	418,315

VOCALYES
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

8. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

ANALYSIS OF SUPPORT COSTS

	Audience Development & Marketing 2023 £	Audio Description Services 2023 £	Training & Other Services 2023 £	Research & Development 2023 £	Total funds 2023 £
Staff costs	20,035	63,032	31,240	19,434	133,741
Other staff related costs	173	3,848	190	-	4,211
Consultancy and training	84	281	-	570	935
Marketing and communications	193	1,447	212	-	1,852
IT services and equipment	359	2,689	394	-	3,442
Independent examiner & accountancy (governance costs)	1,345	10,084	1,479	-	12,908
Rent, services and utilities	2,128	15,959	2,341	-	20,428
Office running costs	1,115	8,361	1,226	-	10,702
Depreciation	481	3,608	529	-	4,618
Sundry costs	58	435	63	-	556
	25,971	109,744	37,674	20,004	193,393

VOCALYES
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

8. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

ANALYSIS OF SUPPORT COSTS (continued)

	Audience Development & Marketing 2022 £	Audio Description Services 2022 £	Training & Other Services 2022 £	Research & Development 2022 £	Total funds 2022 £
Staff costs	15,750	43,676	34,703	17,604	111,733
Other staff related costs	2,104	2,253	319	11	4,687
Consultancy and training	53	176	-	357	586
Marketing and communications	151	1,139	161	6	1,457
IT services and equipment	121	909	129	5	1,164
Board expenses (governance)	6	56	8	-	70
Independent examiner (governance)	273	2,063	292	10	2,638
Rent, services and utilities	1,843	13,901	1,971	70	17,785
Office running costs	1,054	7,951	1,128	42	10,175
Depreciation	450	3,393	481	17	4,341
Sundry costs	31	225	32	1	289
	<u>21,836</u>	<u>75,742</u>	<u>39,224</u>	<u>18,123</u>	<u>154,925</u>

9. INDEPENDENT EXAMINER'S REMUNERATION

The independent examiner's remuneration amounts to an independent examiner fee of £2,850 (2022 - £2,750).

10. STAFF COSTS

	2023 £	2022 £
Wages and salaries	245,380	194,944
Social security costs	19,148	15,806
Contribution to defined contribution pension schemes	16,911	13,779
	<u>281,439</u>	<u>224,529</u>

VOCALYES
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

10. STAFF COSTS (CONTINUED)

The average number of persons employed by the Charity during the year was as follows:

	2023	2022
	No.	No.
AD and training	3	2
Support	4	4
	7	6

No employee received remuneration amounting to more than £60,000 in either year.

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £67,469 (2022: £64,577).

11. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, expenses totalling £55 were reimbursed or paid directly to 1 Trustee (2022 - £75 to 1 Trustee). Expenses relate to the reimbursement of training costs and membership fees.

VOCALYES
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

12. TANGIBLE FIXED ASSETS

	Leasehold improvements £	Office furniture £	Computer & equipment £	Total £
COST OR VALUATION				
At 1 April 2022	9,713	1,780	18,784	30,277
Additions	-	2,479	-	2,479
Disposals	-	-	(375)	(375)
At 31 March 2023	9,713	4,259	18,409	32,381
DEPRECIATION				
At 1 April 2022	6,315	1,446	15,166	22,927
Charge for the year	1,941	791	2,079	4,811
On disposals	-	-	(16)	(16)
At 31 March 2023	8,256	2,237	17,229	27,722
NET BOOK VALUE				
At 31 March 2023	1,457	2,022	1,180	4,659
At 31 March 2022	3,398	334	3,618	7,350

13. DEBTORS

	2023 £	2022 £
DUE WITHIN ONE YEAR		
Trade debtors	47,105	33,107
Other debtors	5,200	7,187
Prepayments and accrued income	47,549	11,098
	99,854	51,392

VOCALYES
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	64,340	49,832
Other taxation and social security	14,411	21,321
Other creditors	1,297	474
Accruals and deferred income	22,431	71,051
	102,479	142,678
	2023 £	2022 £
Deferred income at 1 April 2022	58,449	26,786
Resources deferred during the year	15,771	58,449
Amounts released from previous periods	(58,449)	(26,786)
	15,771	58,449

Deferred income relates to grants received for a period spanning two financial years. Grant income is being recognised in line with grant expenditure.

VOCALYES
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

15. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
UNRESTRICTED FUNDS					
DESIGNATED FUNDS					
Premises	9,500	-	-	-	9,500
Tangible fixed assets	7,350	-	-	(2,691)	4,659
Creative workshops	5,000	-	-	-	5,000
Workforce support initiative	5,000	-	-	-	5,000
Supporting access and skills development	20,000	-	-	-	20,000
Staff and describer CPD	10,000	-	-	-	10,000
Training new describers	12,000	-	-	-	12,000
	68,850	-	-	(2,691)	66,159
GENERAL FUNDS					
General fund	106,392	707,374	(700,242)	(3,344)	110,180
TOTAL UNRESTRICTED FUNDS	175,242	707,374	(700,242)	(6,035)	176,339

VOCALYES
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

15. STATEMENT OF FUNDS (CONTINUED)

RESTRICTED FUNDS

Increased audio description and recordings	30,700	90,303	(103,383)	6,035	23,655
Newsletter project	3,997	4,000	(2,998)	-	4,999
Touring funds	15,108	-	(15,108)	-	-
Training new describers project & CPD	14,834	-	-	-	14,834
Museums & Galleries programme	145	-	-	-	145
Research and development	9,900	3,500	(8,550)	-	4,850
Audience development project	23,549	-	(1,000)	-	22,549
Training in regional and London's smaller museums	7,185	-	-	-	7,185
	<u>105,418</u>	<u>97,803</u>	<u>(131,039)</u>	<u>6,035</u>	<u>78,217</u>
TOTAL OF FUNDS	<u>280,660</u>	<u>805,177</u>	<u>(831,281)</u>	<u>-</u>	<u>254,556</u>

VOCALYES
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

15. STATEMENT OF FUNDS (CONTINUED)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
UNRESTRICTED FUNDS					
DESIGNATED FUNDS					
Premises	9,500	-	-	-	9,500
Staff costs	15,000	-	-	(15,000)	-
Tangible fixed assets	11,014	-	-	(3,664)	7,350
Creative workshops	5,000	-	-	-	5,000
Workforce support initiative	5,000	-	-	-	5,000
Supporting access and skills development	20,000	-	-	-	20,000
Staff and describer CPD	10,000	-	-	-	10,000
Training new describers	-	-	-	12,000	12,000
	<u>75,514</u>	<u>-</u>	<u>-</u>	<u>(6,664)</u>	<u>68,850</u>
GENERAL FUNDS					
General fund	86,927	547,833	(535,032)	6,664	106,392
TOTAL UNRESTRICTED FUNDS	<u>162,441</u>	<u>547,833</u>	<u>(535,032)</u>	<u>-</u>	<u>175,242</u>

VOCALYES
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

15. STATEMENT OF FUNDS (CONTINUED)

RESTRICTED FUNDS

Increased audio description and recordings	33,939	36,351	(39,590)	-	30,700
Newsletter project	3,997	-	-	-	3,997
Touring funds	23,993	-	(8,885)	-	15,108
Training new describers project & CPD	334	14,500	-	-	14,834
Museums & Galleries programme	145	-	-	-	145
Research and development	-	9,900	-	-	9,900
Audience development project	23,549	-	-	-	23,549
Training in regional and London's smaller museums	8,113	-	(928)	-	7,185
	<u>94,070</u>	<u>60,751</u>	<u>(49,403)</u>	<u>-</u>	<u>105,418</u>
TOTAL OF FUNDS	<u>256,511</u>	<u>608,584</u>	<u>(584,435)</u>	<u>-</u>	<u>280,660</u>

VOCAL EYES
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

15. STATEMENT OF FUNDS (CONTINUED)

RESTRICTED FUNDS

Touring funds

Kirsh Family Trust: Touring Fund 2019/20 - Towards the costs of providing AD services for theatre productions touring to theatres around the UK, allowing VocalEyes to reduce the cost for individual venues and towards the cost of delivering Professional Development opportunities for specialist freelance audio describers and other practitioners.

Increased AD and recordings

Persula Foundation - Towards the costs of creating recorded Audio Introductions for VocalEyes' AD service for theatre performances, and the costs of maintaining up to date access information for theatre venues.

The Lawson Trust - Towards the costs of creating recorded Audio Introductions for the Theatre AD service.

Coral Samuel Charitable Trust – Towards the cost of creating recorded Audio Introductions for the Theatre AD Service.

Sobell Foundation – Towards the cost of creating recorded Audio Introductions for the Theatre AD Service.

Clothworkers' Foundation – Towards the cost of theatre AD equipment.

Worshipful Company of Spectacle Makers – Towards the cost of providing audio described tours for buildings featured in the annual Open House Series.

The Edward Gostling Foundation – Towards the cost of creating recorded Audio Introductions for the Theatre AD Service.

Peskin Charitable Trust – Towards the cost of creating recorded Audio Introductions for the Theatre AD Service.

Haberdashers' Benevolent Foundation London Theatre – Towards the costs of delivering the AD service for theatre performances in London, specifically the recorded audio introductions for these events.

London Freemasons's Charity – Towards the cost of VocalEyes' AD services delivered in London (theatre or museums, galleries or heritage sites).

Rothschild Foundation Grant – For audio descriptions of 5 London Bridges for the Illuminated River project to support accessibility for blind and visually impaired people.

National Lottery Health Fund - Museum and Heritage Access 2022 - to build a network of digital volunteer researchers recruited primarily from the deaf, disabled and neurodivergent community. The volunteer researchers will run an information audit of the website access information of 3,000-3,500 UK heritage venues / sites. VocalEyes will use this to underpin increasing awareness in the sector of the importance of structured, detailed and descriptive online access information to D/deaf, disabled and neurodivergent visitors.

Arts Council Grant - To support VocalEyes' project '100 Videos Described' that increases capabilities to offer an AD service for online film, and also provides subsidy allowing us to discount client fees for 100 film projects. A £6,035 transfer has been made to this fund from general funds to cover expenditure that will not be funded by Arts Council England.

VOCAL EYES
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

15. STATEMENT OF FUNDS (CONTINUED)

Research and development

Thomas Pocklington Trust - Towards the costs of a consultant to help improve VocalEyes' technological capabilities, through accessible software options appraisal and requirements development for an updated or new system to manage VocalEyes' activity and contacts.

Training in regional and London's smaller museums

The Catherine Lewis Foundation - Towards the costs of training museum, gallery and heritage staff in UK regions (not London).

The Annie Tranmer Charitable Trust - Towards the costs of training museum, gallery and heritage staff in UK regions (ideally in the Suffolk area).

Vision Foundation (formerly Greater London Fund for the Blind) - Towards the costs of training staff at small museums, galleries and heritage sites in London.

The Weinstock Fund – Towards the cost of audio description and visual awareness hub training courses.

Museums and Galleries programme

Barchester Foundation - Towards the cost of equipment and resources to create Tactile Diagrams for use in museums, galleries and heritage sites.

Audience Development Project

John Ellerman Foundation - Towards costs of marketing and Audience Manager salary costs and other marketing costs.

Newsletter project

Ulverscroft Foundation - Towards the cost of VocalEyes' quarterly What's On guide in clear print, braille and audio which promotes accessible events to the blind and visually impaired community.

Scott (Eredine) Charitable Trust - Towards the cost of the quarterly What's On Guide in clear print, braille and audio which promotes accessible events to the blind and visually impaired community.

Training new describers project & CPD

The D'Oyly Carte Charitable - The D'Oyly Carte Charitable Trust - Towards the cost of delivering training for new Audio Describers.

DESIGNATED FUNDS

Office-related costs, including dilapidations - Reserved for potential costs – e.g. access alterations or dilapidations / making good at end of lease, planned spend during the year 2023- 24.

Fixed assets – represents the value of funds tied up in fixed assets.

Creative workshops and other initiatives supporting the individual creativity of blind and visually impaired people - Planned spend during the years 2022-23 and 2023-24.

Initiative supporting blind and visually impaired people in the arts and heritage workforce - Planned spend during the years 2022-23 to 2025-26.

Supporting access and skills development at small arts and heritage venues - planned spend during the years 2022-23 to 2025-26.

VOCALYES
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

15. STATEMENT OF FUNDS (CONTINUED)

Staff and describer CPD - Planned spend during the years 2022-23 to 2025-26.

Training new describers - Planned spend during the years 2022-23 to 2024-25.

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	-	4,659	4,659
Current assets	93,988	258,388	352,376
Creditors due within one year	(15,771)	(86,708)	(102,479)
TOTAL	78,217	176,339	254,556

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	-	7,350	7,350
Current assets	105,418	310,570	415,988
Creditors due within one year	-	(142,678)	(142,678)
TOTAL	105,418	175,242	280,660

VOCALYES
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

17. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net (expenditure)/income for the year (as per Statement of Financial Activities)	(26,104)	24,149
ADJUSTMENTS FOR:		
Interest receivable	(1,826)	(57)
Depreciation	4,811	4,540
Loss on the sale of fixed assets	359	-
Increase in debtors	(48,462)	(24,281)
(Decrease)/increase in creditors	(40,199)	91,512
NET CASH (USED IN)/PROVIDED BY OPERATING ACTIVITIES	(111,421)	95,863

18. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2023 £	2022 £
Cash in hand	252,522	364,596
TOTAL CASH AND CASH EQUIVALENTS	252,522	364,596

19. ANALYSIS OF CHANGES IN NET DEBT

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash at bank and in hand	364,596	(112,074)	252,522
	364,596	(112,074)	252,522

VOCAL EYES
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

20. PENSION COMMITMENTS

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £16,911 (2022: £13,779). At the year-end, £1,297 was payable to the scheme (2022: £474).

21. OPERATING LEASE COMMITMENTS

At 31 March 2023 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023 £	2022 £
Leased premises		
Not later than 1 year	11,943	16,640
Later than 1 year and not later than 5 years	-	11,943
	11,943	28,583

The following lease payments have been recognised as an expense in the Statement of Financial Activities:

	2023 £	2022 £
Operating lease rentals	16,640	16,640

22. RELATED PARTY TRANSACTIONS

Lynette Alston, director of VocalEyes from 30 July 2018, is Company Secretary of Polka Children's Theatre Limited. During the year a total amount of £800 (2022: £2,050) was invoiced by VocalEyes to Polka Children's Theatre Limited and as at 31 March 2023, an amount of £Nil (2022: £Nil) was owed to VocalEyes by Polka Children's Theatre Limited.

VOCALYES

England & Wales - Charity number 1067245

Accounts

Registered number: 03469264

Charity number: 1067245



VocalEyes

(A company limited by guarantee and not having a share capital)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

VocalEyes

(A company limited by guarantee and not having a share capital)

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VocalEyes

(A company limited by guarantee and not having a share capital)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS

FOR THE YEAR ENDED 31 MARCH 2022

Trustees

J Abro	
J C Wood	Chair
T Nichols	
L K Alston	
R C di Corpo	
P Reiff-Musgrove	Treasurer
V J Harrison	(Appointed 10 May 2021)
J L Penny	
K A Hunter	
E Matthies	(Appointed 11 May 2022)

Key Management Personnel

Matthew Cock	Chief Executive
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Company registered number

3469264

Charity registered number

1067245

Registered office

81 County Street
London
SE1 4AD

Independent Examiner

MHA MacIntyre Hudson
2 London Wall Place
Barbican
London
EC2Y 5AU

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

VocalEyes

(A company limited by guarantee and not having a share capital)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

Trustees' report for the YEAR ENDED 31 MARCH 2022

The trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the independently examined accounts of VocalEyes (the charity) for the YEAR ENDED 31 MARCH 2022. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

VocalEyes was established as a company limited by guarantee on 21 November 1997 and is both a registered charity and a registered company. Its affairs are governed by its Memorandum and Articles of Association and the liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Appointment of Trustees

The trustees of the charity are also directors of the company for the purpose of company law and any reference to trustees is, therefore, also to directors. Those who served during the year and subsequently were:-

J Abro

J C Wood (Chair)

T Nichols

L K Alston

R C di Corpo

P Reiff-Musgrove (Treasurer)

V J Harrison (Appointed 10 May 2021)

S Stockman (Resigned 10 May 2021)

J L Penny

K A Hunter

E Matthies (Appointed 11 May 2022)

None of the trustees has a beneficial interest in the company.

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2022

Trustees are appointed by an ordinary resolution. Whenever the trustees are fewer than three, new trustees must be appointed to bring the number up to three, and, until otherwise determined by a General meeting, the number of trustees shall not exceed thirty. At every Annual General Meeting, the longest serving trustees (chosen alphabetically if necessary) to the extent of one third of the trustees for the time being shall retire and become eligible for reappointment. Trustees may serve for an initial period of three years and a retiring trustee may serve for one further term of three years. Exceptionally, trustees who have served for two terms may be asked to continue.

Methods adopted for the recruitment, induction and training of new trustees

Trustees are recruited through various networks within the arts and charity world. Before appointment, a prospective trustee meets the Chair and Chief Executive for a full briefing and attends a Board meeting as an observer before formally joining the Board. New Trustees are provided with an induction that includes, where relevant to the individual: an organisational briefing with the Chief Executive, attendance at a team meeting, a governance workshop, participation in a visual awareness and guiding training course and attending an audio-described theatre show and / or an audio description (AD) tour at a museum or heritage site. All new Trustees are assigned an existing Trustee as a Board Mentor for their first year.

Organisational structure

The Board of trustees administers the charity. All major decisions are made by the trustees who usually meet four times a year. In between Board meetings, the Chief Executive officer meets with individual trustees or groups of trustees as appropriate to discuss issues or make decisions. A scheme of delegation is in place and day-to-day responsibility for the affairs of the charity (including operational matters) rests with the Chief Executive officer.

Related parties

There are no related or connected parties. VocalEyes, however, has a close relationship and shares offices with Stagertext, a charitable company which provides captioning for cultural events giving access to people who are deaf, deafened or hard of hearing.

Risk management

The Board of trustees is responsible for the management of risks faced by the charity. Risks are identified and assessed regularly and appropriate controls put in place to mitigate those perceived risks where possible. Consequently, the trustees are satisfied with the position.

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2022

Governance

In May 2021 Sharon Stockman stood down from the Board, having made an excellent contribution as a Trustee since joining in 2019. Joining us at the same time was Victoria Harrison, a Civil Servant currently working in inclusion and diversity. Victoria is registered blind and a volunteer speaker for Guide Dogs and is also a trustee of blind-led theatre company Extant. Rebecca di Corpo was appointed Vice Chair in February 2022.

OBJECTIVES

The objectives and purpose of the Charity, as per its governing document, are to promote, maintain, improve and advance education particularly for blind and visually impaired people by the development and provision of and increasing access to audio description (AD) services for the arts.

Belief

VocalEyes believes that blind and visually impaired people should have the best possible opportunities to experience and enjoy art and heritage.

Mission

Our mission is to support the arts and heritage sector to welcome blind and visually impaired people as a core audience. We work with arts and heritage venues to increase the opportunities that they provide for blind and visually impaired audiences and visitors – at performances, events, in galleries, special exhibitions, heritage sites and online. We believe that cultural participation enriches people's lives and brings a range of positive outcomes: improved individual health and wellbeing; enhanced social interaction, self-esteem and confidence. Blind and visually impaired people have as much a right to these as any UK citizen, resident or visitor.

Staff

Marina Elvira, Programme Officer, was appointed to the new role of Audio Production Manager in June 2021, also responsible for managing the Film AD Programme.

Robyn Horne joined in late January 2022 as Programme Officer, supporting the administration of our theatre, museum and film programmes. Most recently, Robyn worked as the Learning Centre Coordinator for Southwark Cathedral.

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2022

In early February 2022, Anna Fineman, Museum, Galleries and Heritage Programme Manager, left for a new role at UCL Special Collections. Anna joined us in 2016 when our activity in the museum sector, funded at that time by the Esmée Fairbairn Foundation, was still run as a project, rather than the established programme it has become. Under Anna's management, the programme has grown to have significant reputation within the museum sector and is an integral part of our Arts Council England-funded work. Our Chair, Joanna Wood said that "the approach and values she has brought to the role leave a legacy of inclusion, empathy, meticulous delivery and innovation."

Catrin Podgorski joined us in early March 2022 as the Heritage Access 2022 Project and Volunteer Engagement Manager, having spent 5 years working in communications and project management across arts, architecture, heritage and, most recently, in healthcare.

On 29 March 2022, VocalEyes won the Team of the Year Award at RNIB See Differently Awards 2022, an award that recognised a "team that has made a significant contribution to improving the lives of people who are blind or partially sighted. The winning team has demonstrated excellent teamwork, direction, leadership, collaboration, and achievement." The judges paid tribute to the work that VocalEyes has done since the start of the pandemic to ensure that blind and visually impaired people weren't left out in the arts sector's shift to digital, and in their plans for re-opening.

The award came as a fitting end to the year and was testament to our amazing team of office staff, audio describers, trainers, creatives, producers, technicians, volunteers and trustees who have worked tirelessly with theatres, museums, galleries and heritage sites to increase opportunities for blind and visually impaired people to enjoy arts and heritage and lead cultural lives.

ACTIVITIES AND ACHIEVEMENTS DURING 2021-22

The activities undertaken by the Charity in relation to its purpose as per the governing document, and for the furtherance of public benefit, have been discussed below. When planning current and future activities, the Trustees have had due regard to the Charity Commission guidance on Public Benefit.

Our Community

In May, after 56 issues, we retired 'The Interval', our weekly email of audio-described online arts and culture, first launched in March 2020 at the start of the first Covid-19 lockdown. However, we continued to publish a weekly What's On email, with a growing proportion of AD in venues once again. Our social media and website listing activity

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2022

continued and page views for the full year (just under 185,000) were more than double (120%) compared to 2020-21 and 13% higher than 2019-20.

Supporting and encouraging venues to consider the needs of blind and other disabled visitors was a key theme of our advocacy and audience research work during the year.

We published the latest in our annual series of sector reports, *Theatre Access 2021*, in partnership with Stagetext and the Centre for Accessible Environments. Based on a survey of UK theatregoers who use access facilities, services or support, respondents shared their views on using public transport, getting Covid-19 vaccine passports and a range of other factors that would influence their decision to return to theatres. They also talked about their experiences of digital theatre, access to services online, the accessibility of various online platforms, and whether they would continue to seek out and pay for theatre online in future.

We also published the findings of a smaller survey exploring the accessibility for blind and visually impaired people of QR codes and short number SMS services, in reaction to widespread adoption of the former since the start of the Covid-19 pandemic.

We also began to explore how VocalEyes could be more involved in supporting blind and visually impaired people's creativity and active participation in the arts, rather than simply as visitors and audiences. This took the form of three workshops over the course of the year.

VocalEyes trainers Julia Grundy and Yusuf Osman worked with Meera Patel, Shivaangee Agrawal and Maryam Shakiba, three Indian classical dancers, training them in AD and working towards six public inclusive dance workshops held at Sadler's Wells Theatre in July and August. We also ran an online course in creative writing and performance led by visually impaired practitioners Alyson Woodhouse and Elizabeth Roney in December 2021 / January 2022. And we also began working with visually impaired photographer Karren Visser, as part of her Arts Council England Developing your Creative Practice grant, through which we are supporting Karren to develop audio descriptive skills as her sight level increasingly impacts on her artistic practice. Learning from each of these initiatives will inform how we support Arts Council England's ten-year strategy Let's Create over the coming years.

Film Programme

This was the first full year that VocalEyes offered film AD services for artist and arts/heritage organisations. Just at the end of the previous year, in March 2021, VocalEyes was awarded a National Lottery Project Grant of £49,881 by Arts Council England towards the project **100 Videos Described**. This allowed us to develop the skills among our team

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2022

and our freelancers, design new workflows and processes, and take on new freelance sound engineers to support us.

The project had three elements:

1. CPD. Developing technical and descriptive skills for audio describers, through training and 1-1 mentoring sessions, designed and delivered in partnership with the Audio Description Association;
2. Offering artists and arts organisations a discount (40-50%) on our film/video AD services;
3. Running free drop-in sessions for artists and arts organisations to raise awareness in the sector about making films accessible for blind and visually impaired people.

The CPD workshop programme ran between late April and early July, with 23 online sessions delivered by audio describers with specialist experience in topics including home recording setup, software skills, voicing digital AD, writing audio introductions, describing contemporary time-based media and audio describing live-streamed performances. Evaluation demonstrated the impact it had for the 50 AD practitioners who attended multiple sessions:

- 95% of attendees learned new skills
- 93% felt more confident in relation to the topics covered
- 89% felt more able to put themselves forward for digital AD work
- 66% of respondents felt that the workshops contributed to them securing AD work they wouldn't otherwise have secured.

"I really appreciated the opportunity to participate in this workshop. What I learned about the software, especially in the first hour, would have taken me a very long time to figure out on my own."

"I believe it's absolutely integral to our business to continue learning from each other. It creates better work, making it an increasingly rich experience for the AD users, and honours the hard work the artists put into their piece"

Through the year, we delivered a total of 136 digital AD projects through the new programme, including AD for online films, VR experiences and pre-recorded AD for live performances. A total of 72 films were granted discounts through the 100 Videos Described project. We limited this opportunity to one film per organisation and gave preference to individual artists, smaller and diverse-led organisations and anyone providing AD for the first time.

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2022

Our film AD service is strongly influenced by our experience describing theatre productions, with which it shares an important feature, the 'Audio Introduction', a short piece inserted before the film which allows the description of the setting, characters and other important visual information for which there is not usually time within the secondary AD audio track. Another element is the consultation with creatives and actors/participants in the film on their personal characteristics, one of the key developments from the project ***Describing Diversity*** (2019-20). Together, this makes our film AD service far richer than that provided regularly for TV, streaming platforms and cinemas.

Of the 136 projects, 34 were for museum, gallery or heritage clients, and 63 for theatre clients. The largest group (59) were films under 15 minutes in length, though we did films of all lengths, including 5 in the 90-120 minute band.

Our biggest clients were New Victory Theatre, New York (12 projects), Northern Ballet (11), British Library (7), Julie's Bicycle (6), Polka Theatre (5), Alchemy Film & Arts (5), Half Moon (4), November Club (4), Red Ladder (4) and Film and Video Umbrella (3).

Attendees for our 12 free drop-in sessions for artists and arts/heritage organisations worked at a range of venues, including Brighton Dome & Brighton Festival, Birmingham Rep, Liverpool Everyman & Playhouse theatres, Guildhall Art Gallery, Dulwich Picture Gallery and Half Moon Theatre. 100% of those completing our evaluation rated their satisfaction with the quality of the session (1-5) as 4 or 5. We received very positive comments:

"Great to have a panel of speakers and to hear directly from an [audio describer] and someone who uses the product. Very informative, relaxed and interesting."

"Really insightful session, and I enjoyed the examples used. Helped me to see and hear clearly how audio descriptions work. Thank you!"

"Admiration for all VocalEyes do, and the welcoming nature to open up opportunities for collaboration, with a clear guide to how it will work best (honest timeline and description of the work shared). I particularly enjoyed the poetic, considered language used in the audio description of Northern Ballet's piece ... which sparked excitement for including audio description in our community dance work for current and future projects, for the benefit of all in our communities."

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2022

Museums, Galleries and Heritage Programme

Training

We continued to offer the expanded range of training courses, taking advantage of the widespread adoption of online video platforms. This meant that we could easily support a far more geographically diverse group of organisations and sector workers. We ran a total of 28 training courses for museums, galleries and heritage sites.

Audio Describing online film (online): 1 course for The Box, Plymouth.

Delivery of Live AD (in person) 6 courses at Arnolfini, Bristol, Farleys House & Gallery, Ickworth House, The Box, Plymouth, Stirling Castle and Wellcome Collection.

Improving Access Information (online): 1 course for South East Museums Development (6 museums).

Scripting AD (online): 4 courses for Heritage Doncaster, Llantarnam Grange, Museums Galleries Scotland and Tate.

Web and social media content accessibility (online): 6 courses for Cambridge University Museums, Heritage Doncaster, Tyne and Wear Museums, West Midlands Museum Development and individual bookers (x2).

Visual Awareness and Guiding (in person): 4 courses at The Box, Plymouth (x2), Shuttleworth Trust and Whitehall Historic House.

Visual Awareness training (online): 6 courses at British Council, British Museum, Cambridge University Museums, Elizabeth Gaskell's House and Wessex Museums Partnership (x2).

In evaluation, two different ratings were used during the year. In rating A (70 people), 98% were satisfied (21%) or very satisfied (77%), while in rating B (26 people), 100% scored 4 (8%) or 5 (92%) for quality in a scale from 1 to 5.

Audio Description: Live and Recorded

VocalEyes describers delivered eight live audio descriptive tours for the following venues: British Museum (Beckett, Nero (x2) and Hokusai exhibitions), Egham Museum, Postal Museum and Two Temple Place (x2)

The team also produced 10 recorded AD projects for Art UK, Barnsley Museums, British Council (for the British Pavilion, Venice Biennale Architettura), British Library (Online Treasures and the Hebrew Manuscripts exhibition), Forest of Dean Sculpture Trust, Guildhall Rochester, Illuminated River (Phase 2: Blackfriars, Waterloo, the Golden

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2022

Jubilee footbridges, Westminster and Lambeth Bridges), National Gallery (Jan van Huysum's 'Flowers in a Terracotta Vase' which toured to Cornwall, Norfolk, Lincoln, Yorkshire, Scotland and Northern Ireland), Postal Museum and Whitehall Historic House.

Heritage Access 2022

In November 2021, VocalEyes was awarded £99,814 as a grant from The National Lottery Heritage Fund's Digital Skills for Heritage initiative, which aims to raise digital skills and confidence across the UK heritage sector. Our project, Heritage Access 2022, was one of seventeen projects awarded funding to create digital volunteering opportunities, supporting volunteers to develop and contribute their digital skills.

Delivered in partnership with Autism in Museums, Centre for Accessible Environments and Stagertext, it will:

- Build a team of digital volunteer researchers recruited primarily from the deaf, disabled and neurodivergent community;
- Grow their digital skills and confidence, through expert training, collaborative networking and peer-mentoring;
- Create a scalable and re-usable framework of recruitment, training and collaboration to support this and future digital volunteering projects.
- Demonstrate, identify and champion best practice in heritage access and inclusion across the UK.

Theatre Programme

During the year we delivered 153 audio-described theatre performances. This would have been 161, but 8 of the commissions were cancelled shortly before the performance because of Covid-19.

Audio-described performances include a recorded audio introduction, a touch tour shortly before the performance, and the live AD broadcast through headphones during the performance, delivered by one or two professional audio describers. Many touch tours were cancelled because of concerns about Covid-19, protecting actors, theatre staff and patrons.

We provided AD services at 74 different theatres, including Shakespeare's Globe and the Sam Wanamaker Playhouse (18 performances); six performances each at The Vaudeville Theatre and Marlowe Canterbury; Five performances each at The Curve, Leicester,

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2022

The Harold Pinter Theatre London, New Theatre Oxford. Opera Holland Park and Kiln Theatre held four AD performances each. Three performances each at Bridge Theatre, Adelphi Theatre, Empire Theatre Sunderland, Grand Theatre Leeds, Royal Court Downstairs. A further seventeen venues had two AD performances each and forty-one venues had one AD performance each.

There were also eleven livestreamed shows across four venues this year: The Sam Wanamaker Playhouse, Shakespeare's Globe, Riverside Studios and The Orange Tree Theatre.

Attendance was low compared to pre-Covid times. While numbers grew slowly throughout the year, overall we had an average of 4 blind or visually impaired people attending each AD performance (7.8 including companions), compared to an average of 6.7 per AD performance in 2019-20 (12.4 including companions). In May 2021 VocalEyes, the Audio Description Association and Mind's Eye Description published resources to support venues doing risk assessments for Audio Description and Touch Tour delivery, and guidelines for Covid-safe touch tours.

Theatre Training

We ran 6 training courses for theatres and drama schools during the year.

AD for Access Champions and Managers (online) co-delivered with Trish Hodson of Access & Inclusivity Matters (2 sessions for individual bookers)

Visual Awareness, for staff at Donmar Warehouse.

Introduction to AD, for technical students at Guildhall School of Music and Drama.

Introduction to AD and Describing Diversity, for members of the London Theatre Consortium and trainee directors at East 15 Acting School.

IDEA (Inclusive Description for Equality and Access)

We continued our partnership in the Arts and Humanities Research Council-funded IDEA project (February 2021 to January 2022) which enabled theatre professionals and audio describers to engage with the ***Describing Diversity*** report's findings and promote the creation of inclusive descriptions. The project supported an Equality, Diversity and Inclusion Fellow, Professor Hannah Thompson (Royal Holloway) and a Project and Community Engagement Manager, Dr Rachel Hutchinson, our collaborators on *Describing Diversity*.

They delivered a series of workshops and events at five producing theatres / theatre companies (Donmar Warehouse, Royal Exchange, Shakespeare's Globe, Octagon Theatre, Bolton and Mind the Gap, one of Europe's leading learning disability theatre companies) to

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2022

explore how AD can address diversity in inclusive and ethical ways. The project also created a set of resources for audio describers and theatres, including several videos and a four-week MOOC (Massive Open Online Course) on the FutureLearn platform called [Creating Audio Description: Equality, Diversity, and Inclusion](#). Around 1,330 people have taken the course: 960 during the first tutor-run course in September-October 2021, 220 during the second in January 2022, and 150 since then without tutor support.

FINANCIAL REVIEW

Our total income for the year was £608,584 (2021: £360,730); total expenditure was £584,435 (2021: £308,729), giving a net movement in funds of £24,149 (2021: £52,001).

RESERVES POLICY

The policy in 2021-22 was to maintain unrestricted reserves of £81,500. At year end, our unrestricted reserves amount to £175,242 (2021: £162,441) comprised of designated funds of £68,850 (£7,350 tangible fixed assets) and free reserves of £106,392.

The Trustees have reviewed the charity's reserves policy in line with the guidance issued by the Charity Commission and recognise the need to safeguard against potential reductions in grant-aided income and fluctuations in earned income. They also note the particular situation caused by the Covid-19 pandemic, and the potential impact on the charity's operations in the following years. They acknowledge that reserves may need to be utilised to support operations in this unprecedented environment (any such use will be agreed through the usual governance structure of the organisation) and have agreed to retain the policy as it currently stands.

FUNDRAISING

The charity undertakes fundraising activity through seeking donations from members of the public, via our email newsletter, and through applying for grants from Charitable Trusts and Foundations and arts and heritage sector funding bodies such as Arts Council England. VocalEyes does not engage any professional fundraisers or commercial participators to carry out fundraising from members of the public on our behalf. The charity received no complaints about fundraising activities by the charity or by a person on behalf of the charity.

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2022

REMUNERATION OF KEY MANAGEMENT PERSONNEL

Pay and benefits of the charity's Chief Executive is considered alongside those of all members of staff, by a subgroup of Trustees every 2 to 3 years who review the Band minimum and maximum for all job roles in the charity, benchmarking similar roles in the disability charity and arts sectors. In addition, the Board considers an annual uplift to salaries for all staff.

PRINCIPAL RISKS AND UNCERTAINTIES

Our most significant risk is a significant or complete cut to our public funding from Arts Council England. Other significant financial risks are our dependency on limited income sources, and the challenges of fundraising in a competitive area. In the current climate, earned income also is at risk as increased cost of energy may lead to clients reducing or stopping commissions as they seek to reduce budgets. A new variant of Covid-19, or a new pandemic may lead again to venue closures across the UK, and thus reduce demand for in-person access services.

Ongoing and increased diversification of funding sources and our services, including maintaining our shift to digital, particularly in relation to training and film AD services, remain key strategies for managing this risk.

FUTURE PLANS

We have submitted an application for 3 years of funding from Arts Council England as an Investment Principles Support Organisation, one which will support arts and heritage organisations to embed the Arts Council England's 'Investment Principle' of Inclusivity and Relevance. If successful, the funding will extend from 1 April 2023 to 31 March 2026. Through this funding, our aims and objectives (related to increasing opportunities for blind and visually impaired people to experience and enjoy arts and heritage) will remain the same, but strengthened by a more holistic approach that aims to increase opportunities for blind people to work in the arts – as salaried and volunteer staff, leaders, and trustees - through increased services (training, resources and consultancy) for organisations to develop more inclusive recruitment, workplace and governance practice. We will also seek to become a disabled-led organisation during this time, and increasingly blind-led in practice: with more blind people involved in each aspect of our work.

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2022

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees (who are also directors of VocalEyes 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 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 relevant Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume 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.

In preparing this report, the trustees have taken advantage of the small companies exemptions provided by section 415a of the Companies Act 2006.

DISCLOSURE OF INFORMATION TO INDEPENDENT EXAMINER

Each of the persons who are trustees at the time when this Trustees' report is approved has confirmed that:

- in so far as that trustee is aware, there is no relevant information of which the charitable company's independent examiner 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 information needed by the charitable company's independent examiner in connection with preparing their report.

VocalEyes

(A company limited by guarantee and not having a share capital)

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2022

APPOINTMENT OF INDEPENDENT EXAMINER

MHA MacIntyre Hudson were appointed as independent examiner to the company and a resolution proposing they be re-appointed will be put to the Annual General Meeting.

This report was approved by the Trustees, on 27 October 2022 and signed on their behalf by:



J C Wood
Chair



P Reiff-Musgrove
Treasurer

VocalEyes

(A company limited by guarantee and not having a share capital)

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF VOCALEYES

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

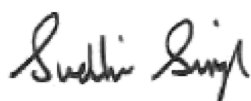
VocalEyes

(A company limited by guarantee and not having a share capital)

INDEPENDENT EXAMINER'S REPORT (Continued) FOR THE YEAR ENDED 31 MARCH 2022

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

Signed:



Sudhir Singh FCA

2 London Wall, London, EC2Y 5AU MHA MacIntyre Hudson

Chartered Accountants

Date:

4 November 2022

VocalEyes

(A company limited by guarantee and not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

Income from:	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds Restated 2021 £
Donations	2	234,785	60,751	295,536	304,291
Charitable activities:					
Fees for the provision of AD services		268,344	-	268,344	48,890
Other income including training		44,647	-	44,647	7,450
Investments		57	-	57	99
Total income		547,833	60,751	608,584	360,730
Expenditure on:					
Raising funds					
Costs of generating donations		11,195	-	11,195	8,354
Charitable activities					
Provision of AD services		345,828	42,620	388,449	140,078
Other activities including training		88,627	928	89,555	69,224
Research and development		28,273	-	28,273	29,191
Audience Development & Marketing		61,108	5,855	66,963	61,882
Total expenditure	3	535,032	49,403	584,435	308,729
Net income for the year		12,801	11,348	24,149	52,001
Net movement in funds		12,801	11,348	24,149	52,001
Reconciliation of funds:					
Total funds brought forward		162,441	94,070	256,511	204,510
Total funds carried forward		175,242	105,418	280,660	256,511

The notes on pages 21 to 40 form part of these financial statements.

VocalEyes

(A company limited by guarantee and not having a share capital)

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2022

	Note	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	7		7,350		11,015
Current assets					
Debtors	8	51,392		27,111	
Cash at bank and in hand		364,596		269,551	
Total current assets		415,988		296,662	
Creditors: amounts falling due within one year	9	(142,678)		(51,166)	
Net current assets			273,310		245,496
Total Net assets			280,660		256,511
Charity funds					
Restricted funds	10		105,418		94,070
Unrestricted funds	10		175,242		162,441
Total funds			280,660		256,511

The charity's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the charity to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 27 October 2022 and signed on their behalf, by:



J C Wood
Chair



P Reiff-Musgrove
Treasurer

The notes on pages 21 to 40 form part of these financial statements.

VocalEyes

(A company limited by guarantee and not having a share capital)

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
Cash flow from operating activities	95,863	91,252
Cash flow from investing activities		
Payments to acquire tangible fixed assets	(875)	(1,173)
Interest received	57	99
Net cash flow from investing activities	(818)	(1,074)
Net increase / (decrease) in cash and cash equivalents	95,045	90,178
Cash and cash equivalents at the beginning of the year	269,551	179,373
Cash and cash equivalents at end of the year	364,596	269,551
Cash and cash equivalents consists of:		
Cash at bank and in hand	364,596	269,551
Cash and cash equivalents at the end of the year	364,596	269,551

Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2022 £	2021 £
Net income / (expenditure) for year / period	24,149	52,001
Interest receivable	(57)	(99)
Depreciation of tangible fixed assets	4,540	6,226
(Increase) / decrease in debtors	(24,281)	91,899
Increase / (decrease) in creditors	91,512	(58,775)
Net cash flow from operating activities	95,863	91,252

The Charity did not have any net debt at either the current or prior year end and as such is not disclosing an analysis of movements in net debt table.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

VocalEyes 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 Income

All income is included in the statement of financial activities when the charity has entitlement of funds, probability of receipt and the amount can be measured with sufficient reliability.

Donations are accounted for when received. Performance fees are accounted for on an accruals basis with regard to the date of performance. Grants and investment income are accounted for on an accruals basis.

1.3 Expenditure

Expenditure is charged to the statement of financial activities on an accruals basis as a liability is incurred and is classified as follows:-

- (a) Cost of raising funds: this comprises all costs incurred by the charity associated with attracting voluntary income to finance its charitable objectives.
- (b) Charitable expenditure: this comprises all expenditure incurred by the charity in the delivery of its activities and services for its beneficiaries and includes commissioning costs, production expenses and research and development and comprises commission paid to describers, technical support costs, the cost of producing audio tracks with advance information and other costs associated with the incoming resources under the same heading.

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 MARCH 2022

- (c) Support costs: this comprises central costs including salaries, costs related to marketing, printing, website maintenance and other expenses necessary to support the activities. These costs have been allocated to activities on a basis consistent with the use of resources.
- (d) Governance costs: this comprises all costs associated with meeting the constitutional and statutory requirements of the charity.

1.4 Tangible fixed Assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Items of equipment are capitalised where the purchase price exceeds £500. 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:

Computers & Equipment	25% straight line
Office Furniture	25% straight line
Leasehold Improvements	20% straight line

1.5 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of any appeal.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes.

1.6 Taxation

The company is a registered charity and therefore is not liable to direct taxation on income arising from its charitable activities as it falls within the various exemptions available to registered charities.

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 MARCH 2022

1.7 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.

1.8 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.

1.9 Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.10 Financial instruments

The charity 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.

1.11 Critical accounting estimates and areas of judgement

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 reporting 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.

Accruals

The company makes an estimate of accruals at the year end based on invoices received after the year end and work undertaken which has not been invoiced based on quotations or estimates of amounts that may be due for payment.

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 MARCH 2022

Tangible Fixed Assets

All 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 upon a number of factors.

1.12 General Information

The company is a company limited by guarantee, registered in England and Wales. The members of the company are the trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member per company. The address of the registered office and principal place of business is 81 County Street, London, SE1 4AD.

1.13 Going Concern

The charity meets its day to day working capital requirements through the utilisation of its own funds. Since its inception in November 1997, the charity has been principally funded by Arts Council England who are currently funding the charity by providing grant support, confirmed until March 2023. Accordingly, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the next 12 months. The trustees therefore consider it appropriate to continue to adopt the going concern basis in preparing the charity's financial statements.

The trustees have prepared updated forecasts and projections based on a number of potential scenarios and these, together with reserves held, cost savings made and government assistance indicate that the charity has adequate resources to continue its operations, albeit at a potentially lower level. It is, however, difficult to determine the assumptions that will prove to be most appropriate and therefore there is an element of uncertainty existing.

After reviewing the forecasts and projections, at the time of approving these financial statements the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the next 12 months. The trustees therefore consider it appropriate to continue to adopt the going concern basis in preparing the charity's financial statements.

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 MARCH 2022

1.14 Prior Year Restatement

The prior year expenditure on costs of raising funds and charitable activities has been restated.

In the previously issued financial statements, governance costs were included as a separate charitable activity, rather than as a distinct category within support costs, as required under FRS 102 SORP 2019. This restatement has therefore been included in order to comply with the requirements of the Charities SORP and for consistency with the current reporting period. The total expenditure for the prior year has not altered from the previously issued financial statements, and the restatement has had no impact on the funds or balance sheet as at 31st March 2021.

VocalEyes

(A company limited by guarantee and not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 MARCH 2022

2. Income from grants, donations & gifts – current year

	Unrestricted Funds 2022 (£)	Restricted Funds 2022 (£)	Total Funds 2022 (£)	Total Funds 2021 (£)
Arts Council England	227,929	28,542	256,471	227,929
Kirsh Family Trust	-	14,500	14,500	-
National Lottery Heritage Fund	-	7,809	7,809	-
Thomas Pocklington Trust	-	9,900	9,900	-
Scott (Eredine) Charitable Trust	2,000	-	2,000	-
Rothschild Foundation	-	-	-	3,000
Haberdashers' Benevolent Foundation	-	-	-	2,000
Dorothy Hay-Bolton Charitable Trust	3,000	-	3,000	3,000
Carmen Butler-Charteris Charitable Trust	-	-	-	10,000
Coronavirus Job Retention Scheme	-	-	-	57,213
Donations	1,856	-	1,856	1,149
Total	234,785	60,751	295,536	304,291
Total 2021	299,291	5,000	304,291	

Government grants of £256,471 (2021: £285,142, including £57,213 from the Coronavirus Job Retention Scheme) were received in the current year from Arts Council England. There were no unfulfilled commitments or other contingencies associated with this income at the year-end date.

VocalEyes

(A company limited by guarantee and not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 MARCH 2022

2. Income from grants, donations & gifts (continued) – prior year

	Unrestricted Funds 2021 (£)	Restricted Funds 2021 (£)	Total Funds 2021 (£)
Arts Council England	227,929	-	227,929
Rothschild Foundation	-	3,000	3,000
Haberdashers' Benevolent Foundation	-	2,000	2,000
Dorothy Hay-Bolton Charitable Trust	3,000	-	3,000
Carmen Butler-Charteris Charitable Trust	10,000	-	10,000
Coronavirus Job Retention Scheme	57,213	-	57,213
Donations	1,149	-	1,149
Total	299,291	5,000	304,291

VocalEyes

(A company limited by guarantee and not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 MARCH 2022

3. Expenditure – current year

	Costs of Generating Donations (£)	Audience Development & Marketing (£)	AD Services (£)	Training & Other Services (£)
AD services	-	-	266,311	-
Staff costs	-	36,727	46,380	13,140
Other staff related costs	-	2,524	-	-
Consultancy and training	-	-	-	37,191
Marketing & communications	3,075	5,876	-	-
IT services and equipment	-	-	-	-
Board expenses	-	-	-	-
Independent examiner fees	-	-	-	-
Rent, services and utilities	-	-	-	-
Office running costs	-	-	-	-
Depreciation	-	-	16	-
Sundry costs	-	-	-	-
Support costs	8,120	21,836	75,742	39,224
Total	11,195	66,963	388,449	89,555

VocalEyes

(A company limited by guarantee and not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 MARCH 2022

3. Expenditure (continued) – current year

	Research & Development (£)	Support Costs: Governance (£)	Other Support Costs (£)	2022 (£)	2021 (£)
AD services	-	-	-	266,311	33,547
Staff costs	10,150	-	118,132	224,529	217,238
Other staff related costs	-	-	4,810	7,334	1,539
Consultancy and training	-	-	585	37,776	10,337
Marketing & communications	-	-	1,518	10,469	5,867
IT services and equipment	-	-	1,213	1,213	1,383
Board expenses	-	75	-	75	529
Independent examiner fees	-	2,750	-	2,750	3,100
Rent, services and utilities	-	-	18,534	18,534	21,855
Office running costs	-	-	10,604	10,604	4,401
Depreciation	-	-	4,524	4,540	6,226
Sundry costs	-	-	300	300	2,707
Support costs	18,123	(2,825)	(160,220)	-	-
Total	28,273	-	-	584,435	308,729

VocalEyes

(A company limited by guarantee and not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 MARCH 2022

3. Expenditure (continued) – prior year

	Costs of Generating Donations £	Audience Development & Marketing £	Audio Description Services £	Training & Other Services £
AD services	-	-	33,547	-
Staff costs	-	33,702	47,178	14,414
Other staff related costs	-	-	-	-
Consultancy and training	1,085	-	-	8,688
Marketing & communications	-	4,273	-	-
IT services and equipment	-	-	-	-
Board expenses	-	-	-	-
Independent examiner fess	-	-	-	-
Rent, services and utilities	-	-	-	-
Office running costs	-	-	-	-
Depreciation	-	-	-	-
Sundry costs	-	-	-	-
Support costs (restated)	7,269	23,907	59,353	46,122
Total (restated)	8,354	61,882	140,078	69,224

VocalEyes

(A company limited by guarantee and not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 MARCH 2022

3. Expenditure (continued) – prior year

	Research & Development £	Governance £	Support Costs £	2021 £
AD services	-	-	-	33,547
Staff costs	10,769	-	111,175	217,238
Other staff related costs	-	-	1,539	1,539
Consultancy and training	-	-	564	10,337
Marketing & communications	-	-	1,594	5,867
IT services and equipment	-	-	1,383	1,383
Board expenses	-	529	-	529
Independent examiner fees	-	3,100	-	3,100
Rent, services and utilities	-	-	21,855	21,855
Office running costs	-	-	4,401	4,401
Depreciation	-	-	6,226	6,226
Sundry costs	-	-	2,707	2,707
Support costs (restated)	18,422	(3,629)	(151,444)	-
Total (restated)	29,191	-	-	308,729

In the 2020/21 year, of the total expenditure of £308,729, £3,975 was allocated to restricted funds. This included £567 of expenditure on Audience development and £3,408 of expenditure on Other activities including training.

VocalEyes

(A company limited by guarantee and not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 MARCH 2022

4. Staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2022 £	2021 £
Gross salaries	194,944	188,599
Employer's NIC	15,806	15,440
Employers pension contributions	13,779	13,199
Total	224,529	217,238

The average monthly number of employees during the year was as follows:-

	2022	2021
AD and training	2	2
Support	4	4
Total	6	6

No employee earned more than £60,000 during the year 2022 or during the prior year 2021.

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £64,577 (2021: £63,536).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2021: £nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £nil).

Trustees' expenses represent the payment or reimbursement of training costs and membership fees totalling £75 (2021: £nil) incurred by 1 (2021: 0) trustee relating to trustees development.

5. Related party transactions

Lynette Alston, director of VocalEyes from 30 July 2018, is Company Secretary of Polka Children's Theatre Limited. During the year a total amount of £2,050 (2021: £Nil) was invoiced by VocalEyes to Polka Children's Theatre Limited and as at 31 March 2022, an amount of £Nil (2021: £Nil) was owed to VocalEyes by Polka Children's Theatre Limited.

VocalEyes

(A company limited by guarantee and not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 MARCH 2022

6. Independent examiner's fee

	2022 £	2021 £
Independent examiner's fee	2,750	3,100

7. Tangible fixed assets

	Office Furniture	Computer & Equipment	Leasehold Improvements	Total £
Cost				
At 1 April 2021	1,780	17,909	9,713	29,402
Additions	-	875	-	875
Disposals	-	-	-	-
At 31 March 2022	1,780	18,784	9,713	30,277
Depreciation				
At 1 April 2021	1,001	13,014	4,372	18,387
Charge for the year	445	2,152	1,943	4,540
Disposals	-	-	-	-
At 31 March 2022	1,446	15,166	6,315	22,927
Net book value				
At 31 March 2022	334	3,618	3,398	7,350
At 31 March 2021	779	4,895	5,341	11,015

8. Debtors

	2022 £	2021 £
Trade debtors	33,107	12,981
Other debtors	7,187	5,200
Prepayments and accrued income	11,098	8,930
Total	51,392	27,111

VocalEyes

(A company limited by guarantee and not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 MARCH 2022

9. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	49,832	5,111
Accruals	12,602	6,436
Income in Advance	58,449	26,786
Other taxation and social security	21,795	12,833
Total	142,678	51,166

Income in advance includes grants received for a period which spans two financial years. Grant income is being recognised in line with grant expenditure. During the year, deferred income of £26,786 was released and a further £58,449 deferred.

VocalEyes

(A company limited by guarantee and not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 MARCH 2022

10. Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Designated funds					
Premises	9,500	-	-	-	9,500
Staff costs	15,000	-	-	(15,000)	-
Tangible Assets	11,014	-	-	(3,664)	7,350
Creative workshops	5,000	-	-	-	5,000
Workforce support initiative	5,000	-	-	-	5,000
Supporting access and skills development	20,000	-	-	-	20,000
Staff and describer CPD	10,000	-	-	-	10,000
Training new describers	-	-	-	12,000	12,000
Total Designated funds	75,514	-	-	(6,664)	68,850
General Funds					
General funds	86,927	547,833	(535,032)	6,664	106,392
Total Unrestricted funds	162,441	547,833	(535,032)	-	175,242
Restricted funds					
Touring funds	23,993	-	(8,885)	-	15,108
Increased AD and recordings	33,939	36,351	(39,590)	-	30,700
Research and development	-	9,900	-	-	9,900
Training in regional and London's smaller museums	8,113	-	(928)	-	7,185
Museums & Galleries programme	145	-	-	-	145
Audience development project	23,549	-	-	-	23,549
Newsletter project	3,997	-	-	-	3,997
Training new describers project & CPD	334	14,500	-	-	14,834
Total restricted funds	94,070	60,751	(49,403)	-	105,418
Total of funds	256,511	608,584	(584,435)	-	280,660

VocalEyes

(A company limited by guarantee and not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 MARCH 2022

10. Statement of funds (continued) – prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Designated funds					
Premises	9,500	-	-	-	9,500
Staff costs	15,000	-	-	-	15,000
Tangible Assets	-	-	-	11,014	11,014
Creative workshops	-	-	-	5,000	5,000
Workforce support initiative	-	-	-	5,000	5,000
Supporting access and skills development	-	-	-	20,000	20,000
Staff and describer CPD	-	-	-	10,000	10,000
Total Designated funds	24,500	-	-	51,014	75,514
General funds					
General funds	86,965	355,730	(304,754)	(51,014)	86,927
Total Unrestricted funds	111,465	355,730	(304,754)	-	162,441
Restricted funds					
Touring funds	23,993	-	-	-	23,993
Increased AD and recordings	28,939	5,000	-	-	33,939
Training in regional and London's smaller museums	8,113	-	-	-	8,113
Museums & Galleries programme	145	-	-	-	145
Audience development project	24,116	-	(567)	-	23,549
Newsletter project	3,997	-	-	-	3,997
Training new describers project & CPD	3,742	-	(3,408)	-	334
Total restricted funds	93,045	5,000	(3,975)	-	94,070
Total of funds	204,510	360,730	(308,729)	-	256,511

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 MARCH 2022

RESTRICTED FUNDS

Touring funds

Kirsh Family Trust: Touring Fund 2019/20 - Towards the costs of providing AD services for theatre productions touring to theatres around the UK, allowing us to reduce the cost for individual venues and towards the cost of delivering Professional Development opportunities for specialist freelance audio describers and other practitioners.

Increased AD and recordings

Persula Foundation - Towards the costs of creating recorded Audio Introductions for our AD service for theatre performances, and the costs of maintaining up to date access information for theatre venues.

The Lawson Trust - Towards the costs of creating recorded Audio Introductions for our Theatre AD service.

Coral Samuel Charitable Trust - Towards the costs of creating recorded Audio Introductions for our Theatre AD service.

Sobell Foundation - Towards the costs of creating recorded Audio Introductions for our Theatre AD service.

Worshipful Company of Spectacle Makers - Towards the cost of providing audio described tours for buildings featured in the annual Open House series.

The Edward Gostling Foundation - Towards the costs of creating recorded Audio Introductions for our Theatre AD service.

Peskin Charitable Trust - Towards the costs of creating recorded Audio Introductions for our Theatre AD service.

Haberdashers' Benevolent Foundation - Towards the costs of delivering our AD service for theatre performances in London, specifically the recorded audio introductions for these events.

London Freemason's Charity (formerly Metropolitan Masonic Charity) - Towards the cost of our AD services delivered in London (theatre or museums, galleries or heritage sites).

Rothschild Foundation Grant - For audio descriptions of 5 London Bridges for the Illuminated River project to support accessibility for blind and visually impaired people.

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 MARCH 2022

National Lottery Heritage Fund - Museum and Heritage Access 2022 - to build a network of digital volunteer researchers recruited primarily from the deaf, disabled and neurodivergent community. The volunteer researchers will run an information audit of the website access information of 3,000-3,500 UK heritage venues / sites. We will use this to underpin increasing awareness in the sector of the importance of structured, detailed and descriptive online access information to D/deaf, disabled and neurodivergent visitors.

Arts Council England National Lottery Project Grant - To support VocalEyes' project '100 Videos Described' that increases our capabilities to offer an AD service for online film, and also provides subsidy allowing us to discount client fees for 100 film projects.

Research and development

Thomas Pocklington Trust - Towards the costs of a consultant to help improve our technological capabilities, through accessible software options appraisal and requirements development for an updated or new system to manage VocalEyes' activity and contacts.

Training in regional and London's smaller museums

The Catherine Lewis Foundation - Towards the costs of training museum, gallery and heritage staff in UK regions (not London).

The Annie Tranmer Charitable Trust - Towards the costs of training museum, gallery and heritage staff in UK regions (ideally in the Suffolk area).

Museums & Galleries programme

Barchester Healthcare Foundation - Towards the cost of equipment and resources to create Tactile Diagrams for use in museums, galleries and heritage sites.

Vision Foundation (formerly Greater London Fund for the Blind) - Towards the costs of training staff at small museums, galleries and heritage sites in London

Anonymous - Towards the costs of training museum, gallery and heritage staff in UK regions (not London).

Audience development project

John Ellerman Foundation - Towards costs of marketing and Audience Manager salary costs and other marketing costs.

Newsletter project

Ulverscroft Foundation - Towards the cost of our quarterly What's On guide in clear print, braille and audio which promotes accessible events to the blind and visually impaired community.

VocalEyes

(A company limited by guarantee and not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 MARCH 2022

Scott (Eredine) Charitable Trust - Towards the cost of our quarterly What's On guide in clear print, braille and audio which promotes accessible events to the blind and visually impaired community.

Training new describers project & CPD

The D'Oyly Carte Charitable Trust - Towards the cost of delivering training for new Audio Describers.

DESIGNATED FUNDS

These are funds which the Board of Trustees has designated to meet future risks and planned activity as part of their risk assessment and strategic planning. Details are provided in the table below.

Fund number	Title	Total sum	Notes
#1	Office-related costs, including dilapidations	£9,500	Reserved for potential costs – e.g. access alterations or dilapidations / making good at end of lease, planned spend during the year 2023-24.
#2	Fixed assets	£7,350	
#3	Creative workshops and other initiatives supporting the individual creativity of blind and visually impaired people	£5,000	Planned spend during the years 2022-23 and 2023-24.
#4	Initiative supporting blind and visually impaired people in the arts and heritage workforce	£5,000	Planned spend during the years 2022-23 to 2025-26.
#5	Supporting access and skills development at small arts and heritage venues	£20,000	Planned spend during the years 2022-23 to 2025-26.
6	Staff and describer CPD	£10,000	Planned spend during the years 2022-23 to 2025-26.
#7	Training new describers	£12,000	Planned spend during the years 2022-23 to 2024-25.

The balance of these funds at the end of the year was £68,850 (2020/21 £75,514).

VocalEyes

(A company limited by guarantee and not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 MARCH 2022

11. Analysis of net assets between funds – current year

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Tangible fixed assets	7,350	-	7,350
Current assets	310,570	105,418	415,988
Creditors due within one year	(142,678)	-	(142,678)
Total	175,242	105,418	280,660

Analysis of net assets between funds – prior year

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Tangible fixed assets	11,015	-	11,015
Current assets	202,592	94,070	296,662
Creditors due within one year	(51,166)	-	(51,166)
Total	162,441	94,070	256,511

12. Operating lease commitments

At 31 March 2022 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

Amounts payable:	2022 (£)	2021 (£)
Within 1 year	16,640	16,640
Between 1 and 5 years	11,943	28,583
Total	28,583	45,223

Total lease payments made in 2022 totalled £16,640 (£16,640 in 2021).

13. Controlling party

The charity is controlled by its trustees.

VOCALYES

England & Wales - Charity number 1067245

Accounts

Registered number: 03469264

Charity number: 1067245



VocalEyes

(A company limited by guarantee and not having a share capital)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

VocalEyes

(A company limited by guarantee and not having a share capital)

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VocalEyes

(A company limited by guarantee and not having a share capital)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2021

Trustees

J Abro	
J C Wood	Chair
T Nichols	
L K Alston	
R C di Corpo	
S Stockman	(Resigned 10 May 2021)
P Reiff-Musgrove	Treasurer
V J Harrison	(Appointed 10 May 2021)
J L Penny	(Appointed 15 July 2020)
K A Hunter	(Appointed 16 April 2020)

Company registered number

3469264

Charity registered number

1067245

Registered office

81 County Street
London
SE1 4AD

Accountants

Nyman Libson Paul LLP
Chartered Accountants & Statutory Auditors
Regina House
124 Finchley Road
London
NW3 5JS

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

VocalEyes

(A company limited by guarantee and not having a share capital)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

Trustees' report for the year ended 31 MARCH 2021

The trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the independently examined accounts of VocalEyes (the charity) for the year ended 31 March 2021. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

VocalEyes was established as a company limited by guarantee on 21 November 1997 and is both a registered charity and a registered company. Its affairs are governed by its Memorandum and Articles of Association and the liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Appointment of Trustees

The trustees of the charity are also directors of the company for the purpose of company law and any reference to trustees is, therefore, also to directors. Those who served during the year and subsequently were:-

J Abro

J C Wood (Chair)

T Nichols

L K Alston

R C di Corpo

S Stockman (Resigned 10 May 2021)

P Reiff-Musgrove (Treasurer)

V J Harrison (Appointed 10 May 2021)

J L Penny (Appointed 15 July 2020)

K A Hunter (Appointed 16 April 2020)

None of the trustees has a beneficial interest in the company.

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2021

Trustees are appointed by an ordinary resolution. Whenever the trustees are fewer than three, new trustees must be appointed to bring the number up to three, and, until otherwise determined by a General meeting, the number of trustees shall not exceed thirty. At every Annual General Meeting, the longest serving trustees (chosen alphabetically if necessary) to the extent of one third of the trustees for the time being shall retire and become eligible for reappointment. Trustees may serve for an initial period of three years and a retiring trustee may serve for one further term of three years. Exceptionally, trustees who have served for two terms may be asked to continue.

Methods adopted for the recruitment of new trustees

Trustees are recruited through various networks within the arts and charity world. Before appointment, a prospective trustee meets the Chair and Chief Executive for a full briefing and attends a Board meeting as an observer before formally joining the Board.

Organisational structure

The Board of trustees administers the charity. All major decisions are made by the trustees who usually meet four times a year. In between Board meetings, the Chief Executive officer meets with individual trustees or groups of trustees as appropriate to discuss issues or make decisions. A scheme of delegation is in place and day-to-day responsibility for the affairs of the charity (including operational matters) rests with the Chief Executive officer.

Related parties

There are no related or connected parties. VocalEyes, however, has a close relationship and shares offices with Stagertext, a charitable company which provides captioning for cultural events giving access to people who are deaf, deafened or hard of hearing.

Risk management

The Board of trustees is responsible for the management of risks faced by the charity. Risks are identified and assessed regularly and appropriate controls put in place to mitigate those perceived risks where possible. Consequently, the trustees are satisfied with the position.

Governance

During the year we were joined by two new Trustees, Kathryn Hunter and Jonathan Penny.

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2021

Kathryn is Head of Marketing and Communications at the Design Museum, London, and has over fifteen years' professional experience from leading arts, leisure and heritage organisations including at the Wallace Collection, V&A, British Museum, London Eye, Royal Academy of Arts, BFI, British Library and Whitechapel Gallery. She is a Chartered Marketer and also serves on the board of the Association for Art History.

Jonathan is the Audio Description Production Manager for ITV, leading their in-house audio description (AD) department. Jonathan has worked in broadcast media and access services for six years, having previously been a member of AD teams at TVT Media and Red Bee Media. He also describes theatre and opera productions across Scotland for the likes of Scottish Opera, Edinburgh International Festival and Glasgow's Tron Theatre.

Early in 2021, Lynette Alston stood down from the Chair role to dedicate more time to the Polka Theatre as they prepare for re-opening after major capital works. The Board and team are very grateful for Lynette's excellent contribution and leadership. We are also delighted that she has agreed to remain a member of the Board after stepping down. Joanna Wood put herself forward as Chair, to the Trustees' unanimous approval.

OBJECTIVES

Belief

VocalEyes believes that blind and visually impaired people should have the best possible opportunities to experience and enjoy art and heritage.

Mission

Our mission is to support the arts and heritage sector to welcome blind and visually impaired people as a core audience. We work with arts and heritage venues to increase the opportunities that they provide for blind and visually impaired audiences and visitors – at performances, events, in galleries, special exhibitions, heritage sites and online. We believe that cultural participation enriches people's lives and brings a range of positive outcomes: improved individual health and wellbeing; enhanced social interaction, self-esteem and confidence. Blind and visually impaired people have as much a right to these as any UK citizen, resident or visitor.

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2021

Staff

There were no changes to the staff team during the year.

ACTIVITIES DURING 2020-21

Our main activity as a charitable organisation working in arts and heritage access is to support venues to welcome and engage with blind and visually impaired people, at performances, tours, events and visits. Before the Covid-19 pandemic, this had mainly been through audio description (AD) delivered live by our professional describers or face-to-face training of venue staff to welcome, guide and provide AD themselves. The other main component of our work was raising awareness of audio-described performances, tours, recorded guides and other accessible initiatives for blind and visually impaired people: through our website, marketing and social media.

The pandemic severely impacted this, with our venue-based work reduced to zero for many months, as thousands of theatres and museums across the country closed their doors and cancelled performances, exhibitions and events.

We continued to receive our grant from Arts Council England and used the UK government furlough scheme; staff running our programme and marketing were furloughed for most of the period April to November 2020. The Chief Executive ran the organisation singlehandedly, maintaining its profile and continuing to champion and support the rights of blind and visually impaired people to cultural lives, and providing what services were possible. The part-time Finance Manager provided support throughout this period.

During the year, we began to re-think how we could support blind and visually impaired people in the new landscape, particularly in relation to AD of online experiences – whether recorded film, live-streamed theatre, online conferences, and training. It has been a transitional year, and while the volume of projects we delivered was significantly lower than in recent years, it has also demonstrated how flexible and reactive we could be in a time of crisis. We are extremely proud of the fantastic staff team and the amazing freelance audio describers, trainers, audience advocates and technicians who adapted to working remotely, learned new skills and supported their colleagues with kindness and generosity.

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2021

AUDIENCES

In March 2020 we stopped producing the quarterly What's On guide and launched ***The Interval***, a weekly email and news post listing new and upcoming audio-described arts and cultural events available online, including audio-described theatre, opera, ballet, museum and gallery tours, conferences, dance clubs, comedy, drag, astronomy and more – from all parts of the UK and internationally.

“The regular ‘The Interval’ bulletins help me to keep motivated and positive; such an excellent idea and adaption to present challenges, please keep them coming”. **Robin Davies, former VocalEyes Trustee**

In February 2021 we began a regular fortnightly slot on RNIB Connect Radio, highlighting some of the events featured in *The Interval*. We're also working with InfoSound and the Talking Newspaper Federation to expand our audio marketing. Our Marketing and Audience Manager has also begun giving talks to London Vision's Managing Sight Loss Zoom sessions, 'Accessing Sport and Leisure'.

As theatres and museums planned for re-opening, we tried to ensure that the opinions and voices of blind and visually impaired arts lovers have been considered. We fed into DMCS guidelines for theatre re-opening and on a series of articles written by and with our trustees, user panel members and subscribers, and survey / research reports, in collaboration with academic and other partners, with the aim of raising awareness within the arts, heritage and access sectors.

MUSEUM PROGRAMME

In the first half of the year, there was very little activity in the programme, but we ran two surveys.

Museum re-opening and live-streamed events (September 2020)

VocalEyes.co.uk/survey-museum-re-opening-and-live-streamed-events

Specifically for blind and visually impaired people, on their experiences of museum events online, and their thoughts and concerns about visiting museums post-lockdown.

Museum and Heritage Access Survey 2020 (October 2020)

VocalEyes.co.uk/museum-and-heritage-access-survey-2020/

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2021

Though the UK had just gone into lockdown and museums and heritage sites around the country closed to the public, the survey asked people to reflect on visits to venues that they had made in the previous 12 months. As museums and heritage sites are re-opening in a changed world, the survey report now presents an important benchmark against which we can measure ourselves in the coming months and years.

Towards the second half of the year, the museum programme picked up, and we delivered seven recorded AD projects:

1. Tate St. Ives, recorded AD for 3 works (July 2020)
2. Kelvingrove Art Gallery, recorded AD of painting (October 2020)
3. Wellcome Collection, additional tracks for Being Human gallery (December 2020)
4. Bentley Priory, updated to recorded AD guide (December 2020)
5. Charles Dickens Museum, recorded AD guide (December 2020)
6. D-Day Story, recorded AD tracks for on-site stations (January 2021)
7. Art UK Sculpture project recorded AD of sculptures from 25 different UK collections around the UK (March 2021, (VocalEyes.co.uk/audio-clip/art-uk-sculpture)). VocalEyes has been a partner of this major 4-year project from its inception, delivering multiple associated projects. This final component was extremely successful: involving collaborating with 25 different museums, most for the first time, and supporting them to create a description of one of their star sculptures. We provided guidance and editorial support, then recorded the tracks. To appropriately represent each region, we used voice artists from across the UK. The result is a rich library of 25 descriptions.

Participant feedback:

‘Many thanks again for your work on this project, it is very much appreciated, and a great step in increasing accessibility to the collections.’ Maidstone Museum

‘...the recording is great! We will definitely be in touch in the future as we would like to improve our visitors’ access to our collections in a wide variety of ways.’ The Potteries, Stoke

‘... I’m delighted to hear the audio! It’s beautifully read. It was a pleasure to work with you, and to go through the process of writing and editing an audio description for the first time. I would love to keep in touch, and possibly to contribute again.’ National Trust

‘It was a really enjoyable project to work on - I love challenges of this kind, so I hope we can collaborate on something again in the future!’ Estorick Collection

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2021

Live AD Zoom tours

In lieu of being able to programme live on-site tours we developed a live online event format. These popular events are co-delivered by a describer and curator and use high resolution photography of highlight artworks and artefacts. The live format allows for interactive questions and answers. There is no limit of the number of participants and no geographical barrier, therefore reach is wider than an on-site event. We delivered 3 for the British Museum: for the Tantra exhibition (October 2020), Arctic exhibition (December 2020) and the Asia Gallery (January 2021). Recordings of the events can be made available for further visitors to view afterwards: The British Museum post these to a [YouTube playlist](#).

Training

We adapted our half-day **Visual Awareness for Museum staff** training course for online delivery. We also developed two new courses for museums, firstly to support organisations to **script audio descriptions** with which to create recorded resources. The format of this offer is a half-day online course; followed by provision of scripting guidelines; with participants then submitting their scripts to VocalEyes for two rounds of editing and feedback. The second new course is **Web and social media content accessibility**, to help museums increase the accessibility of their websites and digital communications; always important, but even more essential when contact with visitors is purely digital.

- **Online training course: Visual Awareness**, for the British Museum (March 2021) and Individuals (2021)
- **Online training course: AD scripting** for Barnsley Museums (January 2021)
- **Online training course: web and social media content accessibility** for Barnsley Museums (December 2020) and Camden Arts Centre / Whitechapel Art Gallery (March 2021)

THEATRE PROGRAMME

Theatre re-opening and live-streamed events survey (September 2020).

VocalEyes.co.uk/survey-report-theatre-re-opening-and-live-streamed-events

VocalEyes partnered with the Audio Description Association (ADA) on a survey of users of theatre AD at venues or online. Its purpose was to help both VocalEyes and ADA members advise the venues that we work with how best to support AD users in future.

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2021

Theatre: audio-described productions (at venues)

In recent prior years, we have provided theatre audio description for around 180-200 performances each year. This year, we did just 3.

1. Donmar Warehouse, *Blindness*, recorded AD for sound installation (24 August-6 September 2020). AD users were also given the option of a 'Listen At Home' version of the production with AD. Audio described by Julia Grundy. Four people used the AD for the installation at the venue, 59 people purchased the Listen at Home version, while the Audio Introduction, shared with everyone who booked a ticket, was listened to 1,166 times. A revised version of the AD was also prepared for a US and UK tour in 2021.

VocalEyes also introduced Donmar Warehouse to Professor Hannah Thompson, who acted as a production consultant, and recorded a podcast discussing *Blindness*' representation of blindness with Simon Stephens, who had adapted the piece from José Saramago's novel. The podcast had around 1,100 listens.

2. Greenwich St Alfege Park, *On Your Doorstep* (August 2021, c. 3 blind and visually impaired people, 5 total). Audio described by Tony McBride and Willie Elliott.
3. Open Air Theatre, Regent's Park, *Jesus Christ Superstar The Concert* (September 2021, 10 blind and visually impaired people, 20 total). Audio described by Tony McBride and Lonny Evans.

However, we also launched an AD service for live-streamed and recorded productions, working on 20 commissions for existing and new theatre clients:

Theatre: Audio-described productions (recorded film)

1. Donmar Warehouse, *Midnight Your Time* (May 2020). Audio introduction by Louise Fryer.
2. Shakespeare's Globe, *Macbeth* (May 2020). Audio described film by Willie Elliot and Miranda Yates.
3. Opera Holland Park, *Ballo in Maschera* (May 2020), Audio-described introduction for recorded stream Jane Brambley.
4. National Theatre, NT at Home, *Coriolanus* (June 2020). Audio described by Veronika Hyks and Julia Grundy.
5. Shakespeare's Globe, *Romeo and Juliet* (September 2020). Audio described film by Ruth James.
6. Bush Theatre, *The Protest Series: Black Lives Matter*, 6 short films (September 2020) Audio described by Di Langford and Alison Clarke; editor and voice Koko Brown.

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2021

7. Central School of Speech and Drama, *Training Actors who have Visual Impairments at Central* (October 2020). Audio-described film (short) by Louise Fryer.
8. Marlowe Theatre, *Nurse Nellie Saves Panto* (December 2021). Audio described film by Anne Hornsby.
9. Shakespeare's Globe, *Snow Globe* (December 2021). Audio-described film by Clare Le May.
10. Donmar Warehouse, *Christmas Concert* (December 2021). Audio introduction for live stream by Tony McBride.
11. Polka Theatre, *A Christmas Carol* (December 2021). Audio-described film (short) by Eleanor Margolies.
12. Donmar Warehouse, *Monuments* (January 2021). Audio-described film by Michael Skellern.
13. Russell Maliphant Dance Company, *Silent Lines* (January 2021). Audio-described film by Eleanor Margolies.
14. Shakespeare's Globe, Sam Wanamaker Playhouse, *Dead Poets Live, Stevie Smith: Black March* (March-April 2020). Audio-described film by Kate Taylor-Davies.
15. Northern Ballet, *Mthuthuzeli* (March 2021). Audio-described film by Jo Myers.
16. Northern Ballet, *Have your Cake* (March 2021). Audio-described film by Julia Grundy.
17. Donmar Theatre, *Assembly* (March 2021). Audio introduction by Kate Taylor Davies.
18. Stuff and Nonsense Theatre Company, *Gingerbread Man* (March 2021). Audio-described film by Di Langford.

Theatre: Audio-described productions (livestreamed)

1. *Mischief Movie Night In* (February 2021, 32 households). Audio-described live stream by Willie Elliott.
2. Orange Tree Theatre, Richmond *Inside* (March 2021, 5 households). Audio-described by Miranda Yates.

Theatre: Training

1. Visual Awareness Training (online), Theatre Hullabaloo, Darlington (January 2021, 10 people). Trainers: Kirin Saeed and Roz Chalmers.

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2021

2. Visual Awareness Training (in person), Donmar Warehouse (August 2020). Trainers: Yusuf Osman and Julia Grundy.
3. Drama School training (online), Guildhall School of Music and Drama (July 2020 and March 2021, 45 students). Trainers: Andrew Hodgson and Tony McBride.

DIGITAL AD

We produced AD for 30 film/video projects during the year. As well as those for theatre clients listed above, others included films made by museums, such as Wellcome Collection (Being Human Now) and Hull and East Riding Museum (4 craft films).

We also provided AD for the Museums Association conference *World Turned Upside Down: Exploring the Future of Museums* (November 2020) and Festival UK 2022 R&D (November-December 2020), both held using Zoom. The latter included AD of 12 short films produced by the Festival's Creative Advisors.

RESEARCH

In September 2020, we published the report **Describing Diversity: an exploration of the description of human characteristics and appearance within the practice of theatre audio description**, co-authored by Dr Rachel Hutchinson, Professor Hannah Thompson and Matthew Cock, the VocalEyes Chief Executive.

This followed a two-year research project in partnership with Royal Holloway, University of London, exploring when and how we should describe the personal characteristics of the diverse range of characters that appear on stage, and in particular the visible, physical markers of race, gender, impairment / disability, age and body shape. We also wished to explore why such characteristics should be described, in order that we had a basis for developing a common understanding and rationale for any proposed changes to practice. Our partners Royal Holloway, University of London were subsequently awarded £100,000 funding by the Arts and Humanities Research Council (AHRC) for the project Inclusive Description for Equality and Access (IDEA), as one of ten Equality, Diversity and Inclusion Fellowships. The Fellow for the project, running for a year from 1 February 2021 to 31 January 2022 is Professor Hannah Thompson and the Project and Community Engagement Manager is Dr Rachel Hutchinson.

During the project Royal Holloway and VocalEyes will work with directors, casting directors, actors, access professionals, front-of-house teams at five producing theatres / theatre companies (Donmar Warehouse, Royal Exchange, Shakespeare's Globe, Mind the Gap – one of Europe's leading learning disability theatre companies – and Octagon Theatre,

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2021

Bolton) as well as other audio describers (Mind's Eye Description and Totally Inclusive People) and blind and visually impaired theatregoers, to promote the value of AD as both a communicator and a driver of equality, diversity and inclusion.

FINANCIAL REVIEW

Our total income for the year was £360,730 (2020: £606,991); total expenditure was £308,729 (2020: £603,466), giving a net movement in funds of £52,001 (2020: £3,525).

RESERVES POLICY

The policy in 2020-21 was to maintain unrestricted reserves of £81,500. At year end, our unrestricted reserves amount to £162,441 (2020: £111,465).

The Trustees have reviewed the charity's reserves policy in line with the guidance issued by the Charity Commission and recognise the need to safeguard against potential reductions in grant-aided income and fluctuations in earned income. They also note the particular situation caused by the Covid-19 pandemic, and the potential impact on the charity's operations in the following years. They acknowledge that reserves may need to be utilised to support operations in this unprecedented environment (any such use will be agreed through the usual governance structure of the organisation) and have agreed to retain the policy as it currently stands.

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees (who are also directors of VocalEyes 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 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:

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2021

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

In preparing this report, the trustees have taken advantage of the small companies exemptions provided by section 415a of the Companies Act 2006.

DISCLOSURE OF INFORMATION TO INDEPENDENT EXAMINER

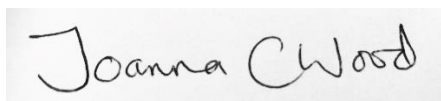
Each of the persons who are trustees at the time when this Trustees' report is approved has confirmed that:

- in so far as that trustee is aware, there is no relevant information of which the charitable company's independent examiner 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 information needed by the charitable company's independent examiner in connection with preparing their report.

REAPPOINTMENT OF INDEPENDENT EXAMINER

Nyman Libson Paul were appointed as independent examiner to the company and a resolution proposing they be re-appointed will be put to the Annual General Meeting.

This report was approved by the Trustees, on 17 September 2021 and signed on their behalf by:



J C Wood
Chair



P Reiff-Musgrove
Treasurer

VocalEyes

(A company limited by guarantee and not having a share capital)

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2021

Independent Examiner's Report to the Trustees of VocalEyes (the 'charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2021.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Responsibilities and Basis of Report

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

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

Independent Examiner's Statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

INDEPENDENT EXAMINER'S REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2021

4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities

[applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

Signed:



Jennifer Pope ACA

Nyman Libson Paul LLP

Chartered Accountants

Dated: 22 September 2021

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STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Income from:					
Donations	2	299,291	5,000	304,291	298,364
Charitable activities:					
Fees for the provision of audio description services		48,890	-	48,890	267,799
Other income including training		7,450	-	7,450	40,559
Investments		99	-	99	269
Total income		355,730	5,000	360,730	606,991
Expenditure on:					
Raising funds					
Costs of generating donations		7,053	-	7,053	20,076
Audience Development (Marketing)		57,230	567	57,797	84,313
Charitable activities			-		
Provision of audio description services		134,490	-	134,490	374,764
Other activities including training		57,625	3,408	61,033	63,761
Research and development		25,611	-	25,611	32,645
Governance costs		22,745	-	22,745	27,907
Total expenditure	3	304,754	3,975	308,729	603,466
Net income before other recognised gains and losses		50,976	1,025	52,001	3,525
Net movement in funds		50,976	1,025	52,001	3,525
Reconciliation of funds:				-	
Total funds brought forward		111,465	93,045	204,510	200,985
Total funds carried forward		162,441	94,070	256,511	204,510

The notes on pages 18 to 30 form part of these financial statements.

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STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED 31 MARCH 2021

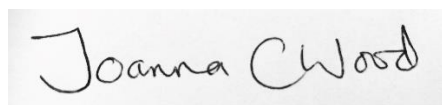
	Note	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	7		11,015		16,068
Current assets					
Debtors	8	27,111		119,010	
Cash at bank and in hand		269,551		179,373	
		296,662		298,383	
Creditors: amounts falling due within one year	9	(51,166)		(109,941)	
Net current assets			245,496		188,442
Net assets			256,511		204,510
Charity funds					
Restricted funds	10		94,070		93,045
Unrestricted funds	10		162,441		111,465
Total funds			256,511		204,510

The charity's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the charity to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 17 September 2021 and signed on their behalf, by:



J C Wood
Chair



P Reiff-Musgrove
Treasurer

The notes on pages 18 to 30 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

VocalEyes 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 Income

All income is included in the statement of financial activities when the charity has entitlement of funds, certainty of receipt and the amount can be measured with sufficient reliability.

Donations are accounted for when received. Performance fees are accounted for on an accruals basis with regard to the date of performance. Grants and investment income are accounted for on an accruals basis.

1.3 Expenditure

Expenditure is charged to the statement of financial activities on an accruals basis as a liability is incurred and is classified as follows:-

- (a) Cost of generating donations: this comprises all costs incurred by the charity associated with attracting voluntary income to finance its charitable objectives.
- (b) Charitable expenditure: this comprises all expenditure incurred by the charity in the delivery of its activities and services for its beneficiaries and includes commissioning costs, production expenses and research and development and comprises commission paid to describers, technical support costs, the cost of producing CDs with advance information and other costs associated with the incoming resources under the same heading.

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 MARCH 2021

- (c) Support costs: this comprises central costs including salaries, costs related to marketing, printing, website maintenance and other expenses necessary to support the activities. These costs have been allocated to activities on a basis consistent with the use of resources.
- (d) Governance costs: this comprises all costs associated with meeting the constitutional and statutory requirements of the charity.

1.4 Tangible fixed Assets and depreciation

Tangible fixed assets are stated at cost less depreciation. 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:

Computers & Equipment	25% straight line
Office Furniture	25% straight line
Leasehold Improvements	20% straight line

1.5 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of any appeal.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes.

1.6 Taxation

The company is a registered charity and therefore is not liable to direct taxation on income arising from its charitable activities as it falls within the various exemptions available to registered charities.

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 MARCH 2021

1.7 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.

1.8 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.

1.9 Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.10 Financial instruments

The charity 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.

1.11 Critical accounting estimates and areas of judgement

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 reporting 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.

Accruals

The company makes an estimate of accruals at the year end based on invoices received after the year end and work undertaken which has not been invoiced based on quotations or estimates of amounts that may be due for payment.

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 MARCH 2021

Tangible fixed assets

All 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 upon a number of factors.

1.12 General Information

The company is a company limited by guarantee. The members of the company are the trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member per company. The address of the registered office and principal place of business is 81 County Street, London, SE1 4AD

1.13 Going Concern

The charity meets its day to day working capital requirements through the utilisation of its own funds.

The UK theatre industry has been badly affected by the impact of Covid-19, with theatres closing initially on government advice on 16 March 2020 and subsequently by government instruction for an indefinite period. It is not yet known when theatres will be able to re-open in the context of the government's social distancing guidelines. Whilst the full, final effect of these closures is not yet known, it is clear that, as the charity's operations are carried out in theatres across all regions of the UK, its activities and revenue streams have been and will continue to be severely impacted.

The trustees have prepared updated forecasts and projections based on a number of potential scenarios and these, together with reserves held, cost savings made and government assistance indicate that the charity has adequate resources to continue its operations, albeit at a potentially lower level. It is, however, difficult to determine the assumptions that will prove to be most appropriate and therefore there is an element of uncertainty existing.

After reviewing the forecasts and projections, at the time of approving these financial statements the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the next 12 months. The trustees therefore consider it appropriate to continue to adopt the going concern basis in preparing the charity's financial statements.

VocalEyes

(A company limited by guarantee and not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 MARCH 2021

2. Income from donations

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Arts Council England	227,929	-	227,929	223,811
Kirsh Family Trust	-	-	-	14,500
John Ellerman Foundation	-	-	-	15,000
Ulverscroft Foundation	-	-	-	1,000
The Persula Foundation	-	-	-	2,500
The Mackintosh Foundation	-	-	-	1,000
D'Oyly Carte Charitable Trust	-	-	-	1,400
Scott (Eredine) Charitable Trust	-	-	-	1,000
The Lawson Trust	-	-	-	2,000
Worshipful Company of Spectacle Makers	-	-	-	6,000
Hazel & Leslie Peskin Charitable Trust	-	-	-	200
Rothschild Foundation	-	3,000	3,000	2,300
Edward Gostling Foundation	-	-	-	3,000
Freemasons Charity	-	-	-	5,000
Haberdashers' Benevolent Foundation	-	2,000	2,000	-
Provincial Grand Lodge of Mark Master Masons of London	-	-	-	250
Dorothy Hay-Bolton Charitable Trust	3,000	-	3,000	3,000
Garfield Weston	-	-	-	15,000
Thomas Pocklington Trust	-	-	-	833
Carmen Butler-Charteris Charitable Trust	10,000	-	10,000	-
Coronavirus Job Retention Scheme	57,213	-	57,213	-
Donations	1,149	-	1,149	570
Total Donations	299,291	5,000	304,291	298,364
Total 2020	243,464	54,900	298,364	

VocalEyes

(A company limited by guarantee and not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 MARCH 2021

3. Expenditure

	Costs of Generating Donations £	Audience Development & Marketing £	Audio Description Services £	Training & Other Services £
Audio description services	-	-	33,547	-
Staff costs	-	33,702	47,178	14,414
Staff costs other than payroll	-	-	-	-
Consultancy and training	1,085	-	-	8,688
Marketing and communications	-	4,273	-	-
Rent, services and utilities	-	-	-	-
IT services and equipment	-	-	-	-
Depreciation	-	-	-	-
Board expenses	-	-	-	-
Independent examiner	-	-	-	-
Office running costs	-	-	-	-
Sundry costs	-	-	-	-
Allocation of support costs	5,968	19,822	53,765	37,931
Total	7,053	57,797	134,490	61,033

VocalEyes

(A company limited by guarantee and not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 MARCH 2021

3. Expenditure (continued)

	Research & Development £	Governance £	Support Costs £	2021 £	2020 £
Audio description services	-	-	-	33,547	313,128
Staff costs	10,769	-	111,175	217,238	204,559
Staff costs other than payroll	-	-	1,539	1,539	4,588
Consultancy and training	-	-	564	10,337	14,865
Marketing and communications	-	-	1,594	5,867	20,850
Rent, services and utilities	-	-	21,855	21,855	22,868
IT services and equipment	-	-	1,383	1,383	3,291
Depreciation	-	-	6,226	6,226	6,195
Board expenses	-	529	-	529	1,517
Independent examiner	-	3,100	-	3,100	3,100
Office running costs	-	-	4,401	4,401	5,822
Sundry costs	-	-	2,707	2,707	2,683
Allocation of support costs	14,842	19,116	(151,444)	-	-
Total	25,611	22,745	-	308,729	603,466

VocalEyes

(A company limited by guarantee and not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 MARCH 2021

4. Staff Costs

	2021 £	2020 £
Gross salaries	188,599	176,937
Employer's NIC	15,440	14,953
Pension contributions	13,199	12,669
Total	217,238	204,559

The average monthly number of employees during the year was as follows:-

	2021	2020
Audio description and training	2	2
Support	4	4
Total	6	6

5. Trustees' remuneration

None of the trustees (or any person connected with them) received any remuneration during the year. During the year, expenses of £0 (2020: £84) were reimbursed to trustees.

6. Independent examiner's fee

	2021 £	2020 £
Independent examiner's fee	3,100	3,100

VocalEyes

(A company limited by guarantee and not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 MARCH 2021

7. Tangible fixed assets

	Office Furniture	Computer & Equipment	Leasehold Improvements	Total £
Cost				
At 1 April 2020	1,780	16,736	9,713	28,229
Additions	-	1,173	-	1,173
Disposals	-	-	-	-
At 31 March 2020	1,780	17,909	9,713	29,402
Depreciation				
At 1 April 2020	556	9,176	2,429	12,161
Charge for the year	445	3,838	1,943	6,226
Disposals	-	-	-	-
At 31 March 2021	1,001	13,014	4,372	18,387
Net book value				
At 31 March 2021	779	4,895	5,341	11,015
At 31 March 2020	1,224	7,560	7,284	16,068

8. Debtors

	2021 £	2020 £
Trade debtors	12,981	101,951
Other debtors	5,200	9,054
Prepayments and accrued income	8,930	8,005
Total	27,111	119,010

VocalEyes

(A company limited by guarantee and not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 MARCH 2021

9. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	5,111	30,385
Accruals and deferred income	6,436	19,599
Income in Advance	26,786	-
Other taxation and social security	12,833	58,685
Other creditors	-	1,272
Total	51,166	109,941

VocalEyes

(A company limited by guarantee and not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 MARCH 2021

10. Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Designated funds					
Premises	9,500	-	-	-	9,500
Staff costs	15,000	-	-	-	15,000
Fixed Assets	-	-	-	11,014	11,014
Creative workshops	-	-	-	5,000	5,000
Workforce support initiative	-	-	-	5,000	5,000
Supporting access and skills development	-	-	-	20,000	20,000
Staff & describer CPD	-	-	-	10,000	10,000
Total	24,500	-	-	51,014	75,514
General funds					
General funds	86,965	355,730	(304,754)	(51,014)	86,927
Total unrestricted funds	111,465	355,730	(304,754)	-	162,441
Restricted funds					
Touring funds	23,993	-	-	-	23,993
Increased audio description & recordings	28,939	5,000	-	-	33,939
Equipment for theatre & performing arts	-	-	-	-	-
Training in regional & London's smaller museums	8,113	-	-	-	8,113
Museums & Galleries programme	145	-	-	-	145
Audience development project	24,116	-	(567)	-	23,548
Newsletter project	3,997	-	-	-	3,997
Training new describers project & CPD	3,742	-	(3,408)	-	335
Total restricted funds	93,045	5,000	(3,975)	-	94,070
Total of funds	204,510	360,730	(308,729)	-	256,511

VocalEyes

(A company limited by guarantee and not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 MARCH 2021

10. Statement of funds (continued) – prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
Designated funds					
Premises	9,500	-	-	-	9,500
Staff costs	15,000	-	-	-	15,000
Total	24,500	-	-	-	24,500
General funds					
General funds	87,345	552,091	(552,471)	-	86,965
Total unrestricted funds	111,845	552,091	(552,471)	-	111,465
Restricted funds					
Touring funds	27,933	12,000	(15,940)	-	23,993
Increased audio description & recordings	14,414	18,000	(7,561)	4,086	28,939
Equipment for theatre & performing arts	944	-	(944)	-	-
Training in regional & London's smaller museums	8,113	-	-	-	8,113
Museums & Galleries programme	4,231	-	-	(4,086)	145
Audience development project	21,005	15,000	(11,889)	-	24,116
Newsletter project	4,000	1,000	(1,003)	-	3,997
Training new describers project & CPD	8,500	8,900	(13,658)	-	3,742
Total restricted funds	89,140	54,900	(50,995)	-	93,045
Total of funds	200,985	606,991	(603,466)	-	204,510

VocalEyes

(A company limited by guarantee and not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 MARCH 2021

11. Analysis of net assets between funds – current year

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Tangible fixed assets	11,015	-	11,015
Current assets	202,592	94,070	296,662
Creditors due within one year	(51,166)	-	(51,166)
Total	162,441	94,070	256,511

Analysis of net assets between funds – prior year

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
Tangible fixed assets	16,068	-	16,068
Current assets	205,338	93,045	298,383
Creditors due within one year	(109,941)	-	(109,941)
Total	111,465	93,045	204,510

12. Operating lease commitments

At 31 March 2021 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

Amounts payable:	2021	2020
	£	£
Within 1 year	16,640	16,640
Between 1 and 5 years	28,583	45,223
Total	45,223	61,863

13. Controlling party

The charity is controlled by its trustees.