

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

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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

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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,

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:

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

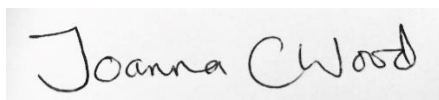
Each of the persons who are trustees at the time when this Trustees' report is approved has confirmed that:

- 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

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

VocalEyes

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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.

VocalEyes

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STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED 31 MARCH 2021

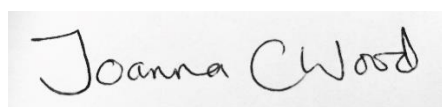
	Note	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	7		11,015		16,068
Current assets					
Debtors	8	27,111		119,010	
Cash at bank and in hand		269,551		179,373	
		296,662		298,383	
Creditors: amounts falling due within one year	9	(51,166)		(109,941)	
Net current assets			245,496		188,442
Net 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

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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.