

Registered number: 03740647  
Charity number: 1075447

**4Sight Vision Support**  
(A Company Limited by Guarantee)

Unaudited

Trustees' Report and Financial Statements

For the year ended 31 March 2024

**4Sight Vision Support**  
**(A Company Limited by Guarantee)**

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**4Sight Vision Support**  
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**Trustees' Report**  
**For the year end 31 March 2024**

<b>Trustees</b>	Dr Norman Boyland DL FRSC, Chairman Arthur Mayson ACIB TEP, Hon. Treasurer Sheilagh Baker DBO (D), Elected Member Jan Penn, Elected Member Heather Bell DBO (D), Vice Chairman Julia Kirkham, Elected Member Robert Hayes (resigned 24 November 2023) Maureen Jenkins (resigned 24 November 2023)
<b>Company registered number</b>	03740647
<b>Charity registered number</b>	1075447
<b>Registered office</b>	36 Victoria Drive Bognor Regis West Sussex PO21 2TE PO21 2TE
<b>Chief Executive Officer and Company Secretary</b>	K Thomas
<b>Accountants</b>	Kreston Reeves LLP Chartered Accountants 9 Donnington Park Springfield Road 85 Birdham Road Chichester West Sussex PO20 7AJ
<b>Bankers</b>	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
<b>Patron</b>	In absentia
<b>Vice Patron</b>	Major-General Tony Boam CB CBE (until 20/11/23) Simon Brett OBE The Right Hon. the Lord Navnit Dholakia OBE DL The Right Hon. the Lord Egremont DL Harry Goring DL The Right Hon. Sir Peter Hordern PC DL Masoud Teimory MD DO FRCOphth Dr Tim Fooks

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The financial statements have been prepared in accordance with the current statutory requirements and comply with the Charity's governing document and the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued (January 2019).

**CHARITABLE OBJECTS AND PUBLIC BENEFIT**

When planning activities for the year the Trustees have complied with guidance issued by the Charity Commission and with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

In particular, the Trustees have considered the specific guidance on charities for the advancement of health, and the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or another disadvantage and living in West Sussex.

**ABOUT 4SIGHT VISION SUPPORT**

For over 100 years, 4Sight Vision Support has been the leading sight loss charity supporting blind and sight impaired people living in West Sussex.

With our ongoing work, forward strategy, and partnership working, we aim to make 4Sight Vision Support the Charity that is there for the people of West Sussex at the time when it matters most.

Our Vision

At the heart of our holistic and person-centred approach is a commitment to ensure everyone can live a **LIFE WITHOUT LIMITS** following a sight loss diagnosis.

Our Mission

Helping people across West Sussex who are blind or partially sighted to live life without limits.

Our Values

- We are **Caring**
- For over 100 years, we are **Trusted**
- We are **Forward-Thinking**

Our Priorities

1. Increase the number of Blind and partially sighted people we support
2. Ensure our services are relevant and user-led through continuous engagement
3. Promote the importance of good eye health and sight loss prevention
4. Raise our profile across West Sussex
5. Ensure we are fit for purpose and sustainable

**Structure, Governance, and Management**

4Sight Vision Support Charity registration number is 1075447 and is a Company Limited by Guarantee, number 03740647. It is constituted under its amended Articles of Association dated 26<sup>th</sup> October 2018. The Charity was founded in 1921 and incorporated on 24<sup>th</sup> March 1999. The management of the affairs of the charity is vested in the Trustees. The Trustees are the directors of the company together with not more than nine members elected by the Annual General Meeting or co-opted by the Trustees. 3 out of 8 of our Trustees have lived experience of sight loss

In 2023/2024 we also started using the Charity Excellence Framework tool to ensure that we are up to date with governance, policy, and procedures and have met the quality mark standard.

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**Our Staff**

The charity's operational affairs, including Chief Executive, service delivery, finance, admin, income generation, and communications were managed and delivered by 13 staff. 25% of our staff have experienced sight loss, including our Chief Executive Officer Kirstie Thomas.

**Our Volunteers**

Our dedicated, supported, kind, and incredible volunteers are of the utmost importance to the charity and the people we support. We acknowledge as always the importance of volunteering and that our support to our clients would be impossible with the incredible deviation from our extensive volunteer base. We have a strong commitment to volunteering countywide.

Active Volunteers.	222
Volunteers who have Sight Impairment	32
New Volunteers in 2023/2024	31
Volunteer interactions with clients	4,686
Volunteering hours	472h 35m

**Volunteer Roles include.**

- Sighted Guides
- Group and activity Helpers.
- Car drivers and Minibus drivers
- Centre admin volunteers
- Telephone Befrienders
- Fundraising, Events and Communications

*"Can I just say that having done volunteer work for another organisation, 4Sight are second to none in their gratitude and appreciation. I'm coming up to my 2-year anniversary and have thoroughly enjoyed doing what I've been able to do for you all." Telephone Befriending = "It's great talking to [my befriender] she really gets what it's like to have to cope with life with a visual impairment. I don't have to explain myself to her and that feels really different to talking to somebody who hasn't had to manage how difficult life is."*

**2023-2024 – THE YEAR AT A GLANCE**

With 5 main priorities in our Strategic Plan, here are some of our achievements during the year.

<b>Total new clients</b>	689
<b>Total active service users</b>	3,228

**Referral pathways**

Our referrals for support are received in a wide variety of ways including, our Sight Care Advisor services at University Hospitals Sussex (UHSX) NHS Trust, WSCC Rehabilitation Officers for the Visually Impaired (ROVI), our Sussex and Surrey Hospital (SASH) NHS and Queen Victoria (QVH) Hospital Trust Low vision clinics, opticians, social prescribers, self-referrals, GP's, care homes, school and emergency services.

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**Age breakdown**

<u>Age Band</u>	<u>No. of clients</u>
0 To 4,	14
5 To 10	15
11 To 16,	34
17 To 18,	11
19 To 24,	18
25 To 39,	50
40 To 64,	371
65 To 74,	341
75 To 84,	784
85+,	1,527
Unknown,	63

**Geographic Breakdown**

<u>District</u>	<u>No. of clients</u>
Adur	297
Arun	814
Brighton & Hove	42
Chichester	492
Crawley	276
East Sussex	34
Hampshire	25
Horsham	426
Mid Sussex	389
Out of County	18
Surrey	63
Worthing	352

**OUR SERVICE AND ACTIVITY – OUR MPACT**

**Information, Advice, and Guidance (IAG) Service**

Our caring and trusted team is here to listen, identify areas of need and work with our clients to live their life without limits. Providing appropriate and up-to-date information, advice, and guidance in formats accessible to you.

Someone to talk to and help to connect with others, sharing experiences and supporting each other.

Total Interactions	210
Clients accessing	128
Total Hours	31h 46m
Initial and follow up and welfare calls	934
Total House	204h 59m

Based on user-led feedback, we introduced a new Telephone Befriending service to support people with having someone to talk to when they need it.

Total calls made	131
Total hours	35h 2m

**Early Intervention Services**

We provide emotional and practical support after diagnosis at the eye clinic, including helping to understand the diagnosis, the certification, and the registration process of having a sight impairment. We are the key link between patient and consultant and we offer support at this devastating time.

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We help clients to understand their eye condition, and what support our clients can access. It is a vital part of the health and social care pathway, and we promote support and offer information on maintaining and ensuring good eye health.

Our Sight care Advisors Service is based at Southlands and St Richards eye units.

Total people registered with a Certificate of Visual Impairment (CVI)	308
Total Low Vision Aid HESP form issued for magnifiers	241
General Patient Contacts	945
Contact with carers.	59

**Low Vision Magnification Service**

We provide dedicated assessments to identify magnification, techniques, and products to help with everyday tasks such as reading, shopping, medication, and preparing meals.

We deliver an NHS low vision service alongside Sight for Surrey within the Sussex and Surrey NHS Trust (SASH), and a low vision service at Queen Victoria Hospital (QVH) in East Grinstead.

Low Vision Assessments carried out community based	142
Assessments using the Hospital Eye Scheme Prescription (HESP)	106
Unique patient's seen via the Sussex and Surrey NHS Trust contract (SASH) Crawley	191
Unique patients seen via Queen Victoria Hospital East Grinstead	47
Total community and hospital-based Low Vision Assessments	348
Electronic magnifications demonstration	15

*"Thank you so much for the magnifier and the tv glasses these are making a world of difference, amazing thank you so so much"*

**Practical Aids and Equipment Service**

We offer a large range of specialist low vision equipment and provide advice and demonstration to ensure our beneficiaries are choosing the most appropriate tools and solutions for their needs.

Equipment Advice and Demonstration Interaction	128
Total Hours	26h 18m
No. Of Items Sold	588
Total sales	£12,824.77

**Benefits Service**

In this year due to the impact of the cost-of-living crisis to people who are blind or partially sighted, we saw a 200% increase in demand for our benefits service. We know from national reports that people who are blind or partially sighted were more affected by the crisis than most due to the need for additional lighting, technology, and unemployment factor. Many people got in touch to find out what they may be eligible for financially to support them. We offer support to access benefits and concessions and help to complete forms, such as Personal Independence Payments (PIP), Attendance Allowance (AA), and Blue Badges. We also provide advice, including support with appeals, tribunals, and assessments.

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Benefits Interactions	365
Direct beneficiaries	152
Total Hours of support	157h 37m

*'Thank you so much for all your help! I don't think I would have ever filled in this form without your support, it is so daunting to look at!'*

*'I can't believe how much you put on the form that we didn't think of! We got so used to coping that we forgot he needs aids and help with things as it has just become normal for us.'*

*"Thank you for being there for me during the tribunal. It made me feel much more confident and I am so glad we did this now we are successful!"*

**Accessible Technology Service**

We also saw a massive 200% increase in demand in the previous year for our ever-growing accessible technology service. With the help of our ever-growing and developing specialist accessible technology service, we can support our clients to develop new and existing skills, communicate effectively and remain independent. We provide clients with the support, information, and knowledge to make informed choices and learn to adapt to technology after sight loss.

Number of direct beneficiaries	156
Number of interventions	516
Total hours of support delivered	155h 21m

**Education and Employment Service**

For our younger and working age clients, we offer support with education, training, learning, and offering access to employment. This service also helps to provide support to educators and employers so that they are better informed of what support is available and how they can support people with sight loss.

**Employment Support**

Interactions	11
Direct beneficiaries	7
Total hours of support	2h 45m

*'Thanks again! I wouldn't have gone through with the employment tribunal for discrimination if it wasn't for you.'*

**Education Support**

Total Interactions	17
Direct beneficiaries	11
Total hours spent.	3h 45m

*'Wow, this magnifier is really cool, and I can carry it in my bag! It kind of looks like an elephant toe!'*

**Health, Wellbeing, Events and Activities Service**

We provide support, information, and advice to enable our clients to access leisure, social, and community activities within their community, combatting social isolation to improve the health and well-being of our clients.

Some examples are low-vision days, events, online activities, and walking groups.

We continue to offer in-person and online social activities, groups and events, Low vision and information days with our partners, and our ever-increasing regular walking groups supported by sighted guide volunteers.



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Low-Vision Events and Attendees

Chichester Sight Awareness Day	38
Horsham Living Well with Sight Loss Course (LWSL) Course	25
Crawley LWSL	10
Professional Vision Services Dolphin Low Vision Event	44
Optelec Shoreham Low Vision Day	24
Optelec East Grinstead Low vision Day	34
Optelec Bognor Low Vision Day	21
Horsham Open Day	31
October LWSL Course Shoreham	6
<u>Total attendees</u>	233

*"I cannot praise you enough for the services and facilities that you provide"*

*"Such a lovely team that made me feel welcome."*

*"I thoroughly enjoyed the day and hope to do it again next year."*

**Total client Interactions in accessible formats 2023/2024**

Audio	3
Card	2,672
Disc	1
Discussion With Other Professionals	4
Discussion With Relative	1
Email	241
Face To Face	811
Letter	45
No Contact - See Notes	1,198
Online Video Call	5
SMS Text	31
Special - See Notes	7
Standard Print	6

**AWARDS & RECOGNITION**

We continued to receive praise, support, and feedback from the High Sheriff of West Sussex who often referred to our organisation in his speech and presentations to colleagues and partners.

This year we are delighted to have recently achieved The Royal National Institute of Blind People (RNIB) Visibly Better Employer Certification and is encouraging other organisations across West Sussex to consider attaining this Quality Standard. It is designed to support employers in assessing their recruitment and retention practices and provide the practical tools required for an accessible environment for people with sight loss. As a result, organisations will widen the talent pool available, increasing their employee diversity by attracting and retaining more blind and partially sighted talent into their workforce.

**OUR COMMUNICATIONS**

Community talks	16
Press Releases	18
Radio Interviews	15

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Our **social media** presence grew:

Facebook

New	69
Total	1.3k

Instagram

New	53
total	501

X

Total	1,603
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**Newsletters** sent to our clients with information, advice, and activities

In the following accessible formats

Large Printed	8,752
CD	594
USB	462
Braille	24
Email	2,987
<b>Total</b>	<b>12,819</b>

## **PARTNERSHIPS**

Partnership working is a key priority to 4Sight Vision Support, and we have continued to work in partnership with a range of organisations in the public, private and third sectors, to raise sight awareness, deliver joint training sessions and deliver services.

We are a founder member of the 'Community Solutions Consortia' (CSC) with Age UK West Sussex, Brighton and Hove, Carers Support West Sussex, The Aldingbourne Trust, Independent Lives, Healthwatch West Sussex, Citizens Advice and West Sussex MIND. CSC is a consortium of county-wide service provider organisations that deliver preventative health and wellbeing services in West Sussex and through the consortia, aim to bring together their collective skills, knowledge, expertise, information, insight and understanding to effectively contribute to and influence strategic commissioning of services, through local authorities, NHS and the local Health and Wellbeing Board and local prevention and wellbeing strategies.

We remain on the collaboration board working in co-production for the new WSCC Adult Social Care Strategy titled "The Life you want to Lead", to ensure that sight loss was considered and prevalent in this piece of work, and sit on the Adult social care task and finish prevention framework group to support the importance of embedding early support and intervention.

We work closely with other sight loss partners and remain a member of Visionary which is the national body that links local and national sight loss organisations across the UK. 4Sight Vision Support plays an active role in the local Visionary south-east regional hub which includes Sight for Surrey, East Sussex Vision Support, Open Sight Hampshire, Kent Association for the Blind, Sight Concern Bedfordshire, My Sight Oxfordshire, Blatchington Court trust, e Vision and many others. We also work with national partners including the RNIB, Guide Dogs UK, Blind Veterans UK, The Thomas Pocklington Trust and The Macular Society and we will continue to explore ways to work together with them wherever such partnerships can add value to the services and support we offer to our members.

This year in partnership with East Sussex Vision Support we were awarded a Health Inequalities NHS Sussex grant. This purpose is to identify patients' needs and share their experiences within the NHS at a local level. Sight Loss has been identified as a Health inequality in Sussex, and the conclusion will be a prepared report for NHS Sussex making recommendations for change to support patients with sight loss and breakdown known barriers for access and communication.

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Alongside this we were also successful in participating in a patient pathways project launched by RRNIB and Visionary to sit on a panel of Chief Executives to implement and influence local NHS Integrated Care boards, the nationally recognised and endorsed eye care support pathway with the intention to embed a holistic patient-led pathway within Ophthalmology departments.

**FINANCIAL PERFORMANCE**

The financial performance of the charity for the year is set out in the Statement of Financial Activities.

Donations, Legacies and Grants totalled £343,276 for the period (2023: £224,780), whilst income from Charitable Activities was £115,505 (2023: £103,811). Total income for the charity amounts to £488,349 (2023: £350,100).

Total expenditure for the year was £398,531 (2023: £386,772).

Fees and pricing policies have remained at 2021-22 levels, adjusted for inflation. There are currently no plans to introduce any other fees or change pricing policies as the Trustees are committed to ensuring that help is available for people facing financial hardship who wish to access 4Sight Vision Support services, and a discretionary system is in place so that any charges can be waived for those unable to afford it.

The trading subsidiary, 4Sight Vision Support Trading Limited, again remained dormant during the year, but it is being kept under review in the eventuality that the Trustees deem it in the charity's best interests to make use of it for future projects.

**RESERVES POLICY**

It is the policy of the Trustees to establish and maintain free reserves at a level sufficient to enable the Association to continue to deliver its range of services during periods of lower income and to meet all responsibilities in the case of closure.

4Sight Vision Support has maintained this method for the continuous assessment of risk, including a valuation of the level of reserves that we might need, based on the review of each of our current services and the flow of funds, as well as the security of our HQ building, an unrestricted fixed asset. This allows for service delivery to be prioritised, but with due regard to other legal and financial responsibilities.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to at least six month's expenditure (excluding funded projects); this is to allow the charity to be managed efficiently and to provide a buffer for uninterrupted services.

This level of reserves was achieved at the year end. The total funds held at the balance sheet date were £760,435 (2023: £670,617) which includes £20,710 (2023: £35,870) held in restricted funds, £100,000 (2023: £nil) in Endowment funds and £455,484 (2023: £461,152) held as tangible fixed assets. This gives free reserves of £184,241 (2023: £173,595).

The view of the Trustees for the 2023/24 year is that the overall position of the charity and the balance of funds was sufficient to continue to operate charitable services at the levels agreed, and there are sufficient liquid assets to enable restricted and designated funds to be applied as necessary. The Board is empowered to invest monies not required for the immediate purposes of the Association as stated in the charity's investment policy.

**FUNDRAISING**

The senior member of our fundraising team is a member of the Chartered Institute of Fundraising and our organisation is registered with the Fundraising Regulator; consequently, everyone who supports us may be assured that we comply with the regulatory standards for fundraising.

Our fundraising includes encouraging donations and gifts in Wills, running events and operating a lottery and raffle. Our fundraising strategy is provided and delivered by our in-house team.

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We respond to all complaints within five days. Complaints are dealt with in line with our fundraising complaints policy. Serious complaints are escalated to our Chief Executive and Trustees so they may review our activities in the light of the complaint. We have not received any complaints in this financial period.

**Funders**

4Sight Vision Support continues to benefit from the very generous support of a broad range of funders, whether that be Charitable Trusts and Foundations, statutory funders such as County, District, Borough, Town and Parish Councils or the various philanthropic organisations such as local Rotary, Lions, Freemasons, and other groups (some of whom are listed below). We are very grateful to them for their continued support, and we thank them for enabling us to fulfil our mission to support and improve the lives of blind or partially sighted people in West Sussex. Equally, the Trustees would like to note their sincere thanks to local businesses, schools, universities, colleges and the many individuals who donate, choose to set up, run, or participate in a fundraising event in aid of our work each year. Without the support of this ever-growing supporter and donor base, 4Sight Vision Support would simply not be able to fulfil its objectives.

The Trustees would also like to acknowledge the generous support of some larger donations from the following organisations:

- The Bassil Shippam and Alsford Trust
- The Kathleen and Sidney Linkins Memorial Trust
- The Souter Charitable Trust
- Sussex Community Foundation
- The Munro Charitable Trust
- West Sussex Travel Society Charity
- The Patricia Routledge Foundation
- Windruff Charitable Trust
- Co-op Local Community Fund
- Worshipful Company of Spectacle Makers
- Gatwick Airport Community Trust
- Longley Trust
- Woodroffe Benton
- Ulverscroft Foundation
- The David Hunt Trust
- Simpson Charitable Trust
- Stagecoach – Giving for Good
- Vision Foundation
- The Grocers' Charity
- Bentley's Advancing Life Chances Small Grants Programme
- Boots Charitable Trust
- East Grinstead Memorial Estate Limited

During the year we were delighted to be approached by The Edward Gostling Foundation, inviting us to be part of their legacy partner opportunity. This resulted in us being chosen to receive a 'Deed of Gift' from the Foundation in the form of a £100,000 endowment fund. The Foundation recognised our ongoing work and awarded us the endowment to help provide us with greater certainty and flexibility in relation to our income. We are extremely grateful for the Foundation's recognition of our vital work and their ongoing support.

Many other donors and benefactors have also supported us throughout the year including Parish, Town, Borough and District Councils, local Community groups and organisations, as well as those who have requested that we respect their privacy and anonymity by not including them in this report, but we offer our thanks to them for their generosity also.

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**IMPACT OF THE COST-OF-LIVING and Cost of Giving CRISIS**

As with many voluntary sector organisations, the 'cost of living' followed by the 'cost of giving' crises that we faced in 2023/24 meant that securing funding for our services became even more of a challenge than the year before. The Trustees and Senior Management Team have continued to meet regularly during the year to discuss the challenges and explore ways to develop new income streams and continue diversifying our existing income streams. This also had a significant impact on our expenditure with salary increases, inflating energy and supply prices, all leading to difficult budget constraints. This had a huge impact on the clients we support financially and emotionally as demonstrated by our increase in support for our benefits service.

**THE BOARD OF TRUSTEES**

The Board sets the strategic direction for the organisation, and management of the activities is exercised through the Chief Executive and the Management Committee. Trustees are also the Directors of the company.

The Trustees shall consist of the Honorary Officers, individuals nominated by local area committees, and individuals elected by the members at the AGM, of which not less than 50% are visually impaired people or people with lived experience of sight loss.

The Board of Trustees:

- meets at least four times per year (during this year, all meetings were held online including the AGM)
- authorises the appointment of senior staff.
- each calendar year appoints sub-committees to deal with all financial and general business of the Association; and
- approves a business plan and budget for the coming year.

The Annual General Meeting:

- elects Officers of the Charity.
- elects up to 9 members of the Board of Trustees.
- and approves the annual report and accounts.

The Trustees may also recommend appointment of other honorary officers, Patrons, Vice Patrons, Presidents and Vice Presidents who shall be members of the Charity.

**RESPONSIBILITIES OF THE TRUSTEES**

Company law requires that the Trustees prepare financial statements for each financial year, which give a true and fair view of the Charity's situation at the end of the year and of the incoming and outgoing resources for the year end.

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

A register of Trustees and Senior Managers declared interests is maintained and updated at least annually, and the HMRC Fit and Proper Persons process is in place. None of the trustees have any beneficial interest in the company. All the trustees are members of the company and guarantee to contribute £1 in the event of a winding up. All serving trustees are already familiar with the practical work of the charity. Potential new trustees, who are selected for their strengths and diversity that they will be able to bring to the Board, are invited and encouraged to spend some time at our head office, and if possible, at our other bases of activity and outreach localities, to familiarise themselves with the charity and the context within which it operates.

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**APPOINTMENT OF TRUSTEES**

Trustees are recruited using many methods, including advertisement in the press, networking and web site searches. A Trustee and Honorary Officer job description and person specification is in place against which all candidates are assessed. An audit of available skills and experience is undertaken across the Trustee base; gaps are noted, and this information helps to build the profile for future Trustee recruitment.

Trustees are encouraged to update their skills through attendance at appropriate training courses and events and, to use the available resources and comprehensive guidance available on the Charity Commission website. Honorary Officers are selected from the Board of Trustees.

**RISK ASSESSMENT**

The Board of Trustees keeps under review the risks to which 4Sight Vision Support may be exposed and the measures required to avoid or mitigate them. This process extends to all areas of services and involves staff and volunteers. A Risk Register is in place and is updated quarterly or more frequently if required. This incorporates all forms of risk in relation to the charity and its operations, including contracts, finance, information technology, staff, volunteer and membership recruitment and activities, health and safety, and reputation. Where appropriate, systems and procedures have been established to mitigate the risks the Charity faces.

Compliance is about ensuring that we adhere to statutory and regulatory requirements and, in line with best practice and our duty of care to all our stakeholders, the Charity is working towards Level 1 of the Trusted Charity quality mark, which has been specifically designed for use by voluntary sector organisations.

The Report was approved by the Trustees, in their capacity as company directors on ..... and signed on their behalf by:



.....  
**Kirstie Thomas**  
Company secretary

**4Sight Vision Support**  
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**Independent Examiner's Report**  
**For the year ended 31 March 2024**

**Independent Examiner's Report to the Trustees of 4Sight Vision Support ('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 ICAEW, 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.

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.

Signed:

Dated:

Lucy Hammond BSc FCA

**Kreston Reeves LLP**  
Chartered Accountants  
9 Donnington Park  
85 Birdham Road  
Chichester  
West Sussex PO20 7AJ

**4Sight Vision Support**  
**(A Company Limited by Guarantee)**

**Statement of financial activities (incorporating income and expenditure account)**  
**For the year ended 31 March 2024**

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Income and endowments from:</b>						
Donations and legacies	3	182,972	60,304	100,000	343,276	224,780
Charitable activities	4	115,505	-	-	115,505	103,811
Other trading activities		22,413	-	-	22,413	17,231
Investments	6	3,328	-	-	3,328	971
Other income		3,827	-	-	3,827	3,307
<b>Total income and endowments</b>		<b>328,045</b>	<b>60,304</b>	<b>100,000</b>	<b>488,349</b>	<b>350,100</b>
<b>Expenditure on:</b>						
Raising funds	7	58,713	-	-	58,713	64,984
Charitable activities	8	264,354	75,464	-	339,818	321,788
<b>Total expenditure</b>		<b>323,067</b>	<b>75,464</b>	<b>-</b>	<b>398,531</b>	<b>386,772</b>
<b>Net movement in funds</b>		<b>4,978</b>	<b>(15,160)</b>	<b>100,000</b>	<b>89,818</b>	<b>(36,672)</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward		634,747	35,870	-	670,617	707,289
Net movement in funds		4,978	(15,160)	100,000	89,818	(36,672)
<b>Total funds carried forward</b>		<b>639,725</b>	<b>20,710</b>	<b>100,000</b>	<b>760,435</b>	<b>670,617</b>

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

The notes on pages 16 to 34 form part of these financial statements.



**4Sight Vision Support**  
**(A Company Limited by Guarantee)**  
**Registered number: 03740647**

**Balance Sheet**  
**As at 31 March 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	13	455,484	461,152
Investments	14	100	100
		<u>455,584</u>	<u>461,252</u>
<b>Current assets</b>			
Stocks	15	12,331	11,446
Debtors	16	6,115	4,374
Cash at bank and in hand		303,461	217,749
		<u>321,907</u>	<u>233,569</u>
Creditors: amounts falling due within one year	17	(17,056)	(24,204)
<b>Net current assets</b>		<u>304,851</u>	<u>209,365</u>
<b>Total net assets</b>		<u><u>760,435</u></u>	<u><u>670,617</u></u>
<b>Charity funds</b>			
Endowment funds	18	100,000	-
Restricted funds	18	20,710	35,870
Unrestricted funds	18	639,725	634,747
<b>Total funds</b>		<u><u>760,435</u></u>	<u><u>670,617</u></u>

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

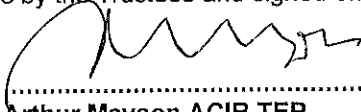
The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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:

  
 Dr Norman Boyland DL FRSC

  
 Arthur Mayson ACIB TEP

Date  8/11/24

The notes on pages 16 to 34 form part of these financial statements.

**Notes to the Financial Statements**  
**For the year ended 31 March 2024**

**1. Accounting policies**

**1.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

4Sight Vision Support meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**1.2 Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held for 12 months from authorising these financial statements.

**1.3 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.

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

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

**Notes to the Financial Statements**  
**For the year ended 31 March 2024**

**1. Accounting policies (continued)**

**1.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**1.5 Government grants**

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

**1.6 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.

**1.7 Tangible fixed assets and depreciation**

Tangible fixed assets costing £2,000 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.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives .

Depreciation is provided on the following bases:

Freehold property	- 2% on cost
Plant and machinery	- 33% on cost
Motor vehicles	- 50% on cost
Fixtures and fittings	- 33% on cost
Computer equipment	- 33% on cost

**Notes to the Financial Statements**  
**For the year ended 31 March 2024**

**1. Accounting policies (continued)**

**1.8 Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

Investments in subsidiaries are valued at cost less provision for impairment.

**1.9 Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

**1.10 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.

**1.11 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.

**1.12 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.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

**1.13 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.

**1.14 Operating leases**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

**Notes to the Financial Statements**  
**For the year ended 31 March 2024**

**1. Accounting policies (continued)**

**1.15 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.

**1.16 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.

Endowment funds are funds which are to be used in accordance with the restrictions as laid out in the deed of gift

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

**2. Critical accounting estimates and areas of judgment**

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Critical areas of judgment:

The residual values and useful economic lives of tangible fixed assets over which these items are depreciated are estimates which impact the net book value at the balance sheet date, particularly for freehold property.

**4Sight Vision Support**  
**(A Company Limited by Guarantee)**

**Notes to the Financial Statements**  
**For the year ended 31 March 2024**

**3. Income from donations and legacies**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total funds 2024 £
Donations	47,982	-	100,000	147,982
Legacies	98,816	-	-	98,816
Grants	36,174	60,304	-	96,478
	<u>182,972</u>	<u>60,304</u>	<u>100,000</u>	<u>343,276</u>

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Donations	49,479	-	49,479
Legacies	15,008	-	15,008
Grants	84,850	75,443	160,293
	<u>149,337</u>	<u>75,443</u>	<u>224,780</u>

**4. Income from charitable activities**

	Unrestricted funds 2024 £	Total funds 2024 £
Clubs	9,837	9,837
Sight Care Advisor Service	45,522	45,522
Resource and transcriptions	32,332	32,332
Outreach	27,814	27,814
	<u>115,505</u>	<u>115,505</u>

**4Sight Vision Support**  
**(A Company Limited by Guarantee)**

**Notes to the Financial Statements**  
**For the year ended 31 March 2024**

**4. Income from charitable activities (continued)**

	Unrestricted funds 2023 £	Total funds 2023 £
Clubs	9,990	9,990
Sight Care Advisor Service	44,307	44,307
Resource and transcriptions	27,979	27,979
Outreach	21,535	21,535
	<u>103,811</u>	<u>103,811</u>

**5. Income from other trading activities**

	Unrestricted funds 2024 £	Total funds 2024 £
<b>Income from fundraising events</b>		
Fundraising events	7,802	7,802
Raffles & Lotteries	8,607	8,607
Other fundraising income	6,004	6,004
	<u>22,413</u>	<u>22,413</u>

	Unrestricted funds 2023 £	Total funds 2023 £
<b>Income from fundraising events</b>		
Fundraising events	5,101	5,101
Raffles & Lotteries	5,690	5,690
Other fundraising income	6,440	6,440
	<u>17,231</u>	<u>17,231</u>

**4Sight Vision Support**  
**(A Company Limited by Guarantee)**

**Notes to the Financial Statements**  
**For the year ended 31 March 2024**

**6. Investment income**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Investment income	3,328	3,328
	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Investment income	971	971

**7. Expenditure on raising funds**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Other costs	3,789	3,789
Wages and salaries	54,924	54,924
	58,713	58,713
	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Other costs	12,827	12,827
Wages and salaries	52,157	52,157
	64,984	64,984



**4Sight Vision Support**  
**(A Company Limited by Guarantee)**

**Notes to the Financial Statements**  
**For the year ended 31 March 2024**

**8. Analysis of expenditure on charitable activities**

**Summary by fund type**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Clubs	14,346	1,178	15,524
Sight Care Advisor Service	76,963	-	76,963
Resource and transcriptions	53,191	2,000	55,191
Outreach	119,854	72,286	192,140
	<u>264,354</u>	<u>75,464</u>	<u>339,818</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Clubs	14,431	2,720	17,151
Sight Care Advisor Service	82,731	-	82,731
Resource and transcriptions	10,252	22,370	32,622
Outreach	94,503	94,781	189,284
	<u>201,917</u>	<u>119,871</u>	<u>321,788</u>

**4Sight Vision Support**  
**(A Company Limited by Guarantee)**

**Notes to the Financial Statements**  
**For the year ended 31 March 2024**

**9. Analysis of expenditure by activities**

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Clubs	15,524	-	15,524
Sight Care Advisor Service	48,022	28,941	76,963
Resource and transcriptions	43,779	11,412	55,191
Outreach	117,716	74,424	192,140
	<u>225,041</u>	<u>114,777</u>	<u>339,818</u>

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
Clubs	17,151	-	17,151
Sight Care Advisor Service	53,984	28,747	82,731
Resource and transcriptions	21,287	11,335	32,622
Outreach	122,568	66,716	189,284
	<u>214,990</u>	<u>106,798</u>	<u>321,788</u>

	2024 £	2023 £
<b>Analysis of direct costs</b>		
Other costs	13,733	15,477
Staff travel, training, & recruitment	6,485	4,991
Building and estates costs	9,668	6,083
Communications	8,739	9,502
Equipment costs	25,262	26,593
Volunteer expenses	409	358
Staff costs	157,103	147,172
Depreciation	3,642	4,814
	<u>225,041</u>	<u>214,990</u>

**4Sight Vision Support**  
**(A Company Limited by Guarantee)**

**Notes to the Financial Statements**  
**For the year ended 31 March 2024**

	2024 £	2023 £
<b>Analysis of support costs</b>		
Other costs	1,101	321
Staff travel, training & recruitment	3,608	2,711
Building and estate costs	5,378	3,304
Professional fees	10,400	12,743
Communications	4,862	5,161
Staff costs	87,402	79,943
Depreciation	2,026	2,615
	<u>114,777</u>	<u>106,798</u>
<b>Total costs</b>		
Direct costs	225,041	214,990
Support costs	<u>114,777</u>	<u>106,798</u>
	<u><u>339,818</u></u>	<u><u>321,788</u></u>

Governance costs of £20,546 (2023: £19,380) are included within support costs, see note 10 for analysis.

**10. Governance costs**

	Unrestricted funds 2024 £	Total funds 2024 £
Staff costs	13,110	13,110
Independent examination fee	4,470	4,470
Other costs	2,986	2,986
	<u>20,566</u>	<u>20,566</u>
	Unrestricted funds 2023 £	Total funds 2023 £
Staff costs	11,991	11,991
Independent examination fee	4,000	4,000
Other costs	3,389	3,389
	<u>19,380</u>	<u>19,380</u>

**4Sight Vision Support**  
**(A Company Limited by Guarantee)**

**Notes to the Financial Statements**  
**For the year ended 31 March 2024**

**11. Independent examiner's remuneration**

The independent examiner's remuneration amounts to an independent examiner fee of £4,470 (2023 - £4,000).

**12. Staff costs**

	2024 £	2023 £
Wages and salaries	270,512	255,171
Social security costs	11,906	13,005
Contribution to defined contribution pension schemes	8,771	11,094
	<u>291,189</u>	<u>279,270</u>

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

	2024 No.	2023 No.
Average number of employees	<u>15</u>	<u>16</u>

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

The key management personnel of the charity are the trustees and the Chief Executive Officer. During the year the key management personnel received total remuneration of £42,000 (2023: £40,200) and total employer pension contributions of £2,520 (2023: £2,412).

Notes to the Financial Statements  
For the year ended 31 March 2024

13. Tangible fixed assets

	Freehold property and land £	Plant and machinery £	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Total £
<b>Cost or valuation</b>						
At 1 April 2023	523,422	16,276	14,000	8,894	5,159	567,751
At 31 March 2024	523,422	16,276	14,000	8,894	5,159	567,751
<b>Depreciation</b>						
At 1 April 2023	62,270	16,276	14,000	8,894	5,159	106,599
Charge for the year	5,668	-	-	-	-	5,668
At 31 March 2024	67,938	16,276	14,000	8,894	5,159	112,267
<b>Net book value</b>						
At 31 March 2024	455,484	-	-	-	-	455,484
At 31 March 2023	461,152	-	-	-	-	461,152

**4Sight Vision Support**  
**(A Company Limited by Guarantee)**

**Notes to the Financial Statements**  
**For the year ended 31 March 2024**

**14. Fixed asset investments**

	Investments in subsidiary companies £
<b>Cost or valuation</b>	
At 1 April 2023	100
At 31 March 2024	100
<b>Net book value</b>	
At 31 March 2024	100
At 31 March 2023	100

**Principal subsidiaries**

The following was a subsidiary undertaking of the charity:

Name	Company number	Principal activity	Holding	Included in consolidation
4SIGHT Trading Limited	04654280	Dormant company	100%	Yes

The financial results of the subsidiary for the year were:

Name	Net assets £
4SIGHT Trading Limited	100

**15. Stocks**

	2024 £	2023 £
Goods for resale	12,331	11,446

**4Sight Vision Support**  
**(A Company Limited by Guarantee)**

**Notes to the Financial Statements**  
**For the year ended 31 March 2024**

**16. Debtors**

	2024 £	2023 £
<b>Due within one year</b>		
Trade debtors	3,281	374
Other debtors	2,834	4,000
	<u>6,115</u>	<u>4,374</u>

**17. Creditors: Amounts falling due within one year**

	2024 £	2023 £
Trade creditors	3,229	11,770
Other taxation and social security	4,567	3,442
Other creditors	464	669
Accruals and deferred income	8,796	8,323
	<u>17,056</u>	<u>24,204</u>

**4Sight Vision Support**  
**(A Company Limited by Guarantee)**

**Notes to the Financial Statements**  
**For the year ended 31 March 2024**

**18. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>				
<b>Designated funds</b>				
Clubs designated funds (see note 19)	20,069	9,837	(11,751)	18,155
<b>General funds</b>				
General Funds	614,678	318,208	(311,316)	621,570
<b>Total Unrestricted funds</b>	<b>634,747</b>	<b>328,045</b>	<b>(323,067)</b>	<b>639,725</b>
<b>Endowment funds</b>				
The Edward Gostling Fund	-	100,000	-	100,000
<b>Restricted funds</b>				
Outreach service	8,267	1,500	(8,851)	916
Clubs	2,117	-	(1,178)	939
Volunteering co-ordinator	1,792	1,000	(2,544)	248
Newsletter	2,241	2,668	(3,099)	1,810
NHS Charities Together	2,724	10,648	(13,372)	-
Accessible technology advice service	25	-	(25)	-
Low vision	200	2,815	(904)	2,111
Client Services	11,693	-	(11,693)	-
Vision Support	3,025	15,932	(12,059)	6,898
Improving Client Engagement	3,786	10,953	(14,739)	-
Equipment	-	4,288	(2,000)	2,288
Health Inequalities	-	7,500	(3,750)	3,750
Benefits Support	-	3,000	(1,250)	1,750
	<b>35,870</b>	<b>60,304</b>	<b>(75,464)</b>	<b>20,710</b>
<b>Total of funds</b>	<b>670,617</b>	<b>488,349</b>	<b>(398,531)</b>	<b>760,435</b>



**Notes to the Financial Statements**  
**For the year ended 31 March 2024**

**18. Statement of funds (continued)**

Restricted funds arise where a donor has placed a specific restriction on the use of the funds. The purpose of material individual funds are:

Outreach Service - Funds received to maintain our general services to members  
Client Services - Funds received to sustain and expand capacity to meet rising demand  
Client Engagement - Funds received for a client engagement officer

The purpose of other restricted funds is described above in the name of the fund.

During the year a transfer was posted between the designated clubs fund and general funds to represent funds held in respect of clubs which are now dormant or closed.

**Endowment Fund**

Endowment Fund income of £100,000 was received in 2024 to establish the Edward Gosling Fund. The fund is to be used to meet operating costs as set out in a deed of gift dated 16th February 2024. There are restrictions as to how much of this fund can be accessed until it can be fully released to unrestricted funds on 16th February 2029.

**4Sight Vision Support**  
**(A Company Limited by Guarantee)**

**Notes to the Financial Statements**  
**For the year ended 31 March 2024**

**18. Statement of funds (continued)**

**Statement of funds - prior year**

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Clubs designated funds (see note 19)	40,240	9,990	(14,431)	(15,730)	20,069
<b>General funds</b>					
General Funds	586,751	264,667	(252,470)	15,730	614,678
<b>Total Unrestricted funds</b>	626,991	274,657	(266,901)	-	634,747
<b>Restricted funds</b>					
Outreach service	8,814	13,000	(13,547)	-	8,267
Clubs	4,837	-	(2,720)	-	2,117
Equipment	205	2,000	(2,205)	-	-
Volunteering co-ordinator	9,292	-	(7,500)	-	1,792
Newsletter	1,493	1,453	(705)	-	2,241
Children and Young People	9,991	-	(9,991)	-	-
NHS Charities Together	4,178	22,196	(23,650)	-	2,724
Accessible technology advice service	16,990	3,200	(20,165)	-	25
Low vision	8,000	-	(7,800)	-	200
Client Services	2,500	9,920	(727)	-	11,693
Postcode Lottery	11,980	-	(11,980)	-	-
Health & wellbeing	2,018	-	(2,018)	-	-
Vision Support	-	11,423	(8,398)	-	3,025
Improving Client Engagement	-	12,251	(8,465)	-	3,786
	80,298	75,443	(119,871)	-	35,870
<b>Total of funds</b>	707,289	350,100	(386,772)	-	670,617

**4Sight Vision Support**  
**(A Company Limited by Guarantee)**

**Notes to the Financial Statements**  
**For the year ended 31 March 2024**

**19. Clubs designated funds**

	2024 £	2023 £
<b>Income</b>		
Clubs income	9,837	9,990
	<u>9,837</u>	<u>9,990</u>
<b>Expenditure</b>		
Travel	(320)	(1,103)
Hall hire	(3,204)	(2,108)
Functions	(6,955)	(7,100)
Other expenses	(1,273)	(4,120)
	<u>(11,752)</u>	<u>(14,431)</u>
<b>Total Expenditure</b>	<b>(11,752)</b>	<b>(14,431)</b>
Net movement in the year	(1,914)	(4,441)
Balance brought forward	20,069	40,240
Transfers (to)/from the general fund	-	(15,730)
	<u>-</u>	<u>(15,730)</u>
<b>Balance carried forward</b>	<b>18,155</b>	<b>20,069</b>

Club activities are co-ordinated through a number of area committees, many of which have their own financial activities. The number of club and area accounts included above is 16 (2023: 21).

**20. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total funds 2024 £
Tangible fixed assets	455,484	-	-	455,484
Fixed asset investments	100	-	-	100
Current assets	201,197	20,710	100,000	321,907
Creditors due within one year	(17,056)	-	-	(17,056)
	<u>639,725</u>	<u>20,710</u>	<u>100,000</u>	<u>760,435</u>
<b>Total</b>	<b>639,725</b>	<b>20,710</b>	<b>100,000</b>	<b>760,435</b>

**4Sight Vision Support**  
**(A Company Limited by Guarantee)**

**Notes to the Financial Statements**  
**For the year ended 31 March 2024**

**20. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior period**

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	461,152	-	461,152
Fixed asset investments	100	-	100
Current assets	197,699	35,870	233,569
Creditors due within one year	(24,204)	-	(24,204)
<b>Total</b>	<b>634,747</b>	<b>35,870</b>	<b>670,617</b>

**21. Pension commitments**

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £10,910 (2023: £11,094).

**22. Members' liability**

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £1 for the debts and liabilities contracted before he/she ceases to be a member.

**23. Related party transactions**

The charity owns 100% of the issued share capital of 4Sight Trading Limited (Company 4654280). The company was dormant throughout the current year and accordingly no amounts were receivable during the year or at the balance sheet date.

During the year, no trustees received any remuneration nor any expenses (2023: Nil).

There are no other related party transactions which require disclosure.

Our ref LEH/SW/40019798

6 November 2024

The Board of Directors  
4Sight Vision Support  
Bradbury Centre  
36 Victoria Drive  
BOGNOR REGIS  
West Sussex  
PO21 2TE

Dear Sir/Madam

#### **Basis of instruction**

The Institute of Chartered Accountants in England and Wales recommends that its members should confirm the terms of a professional engagement in a formal letter. The purpose of this Engagement Letter and the accompanying Standard Terms of Business is to set out the basis on which we are to act for you and to clarify our respective responsibilities. The Standard Terms of Business are subject to change from time to time. The latest version is available on our website at [www.krestonreeves.com](http://www.krestonreeves.com). Please read these Terms and talk to the person looking after your work if anything is unclear.

#### **1 Charitable Company – requiring independent examination**

##### **Your responsibilities as directors/trustees**

- 1.1 Our independent examination will be conducted on the basis that you acknowledge and understand that you have responsibility:
- 1.1.1 To prepare financial statements for each financial year that give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources of the charitable company for that period. You must not approve the financial statements unless you are satisfied that they give a true and fair view of the assets, liabilities, financial position and surplus or deficit of the charitable company.
  - 1.1.2 In preparing those financial statements, to:
    - select suitable accounting policies and then apply them consistently;
    - make judgments and accounting estimates that are reasonable and prudent; and
    - prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.
  - 1.1.3 For keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable you to ensure that the financial statements comply with the relevant Statement of Recommended Practice, Accounting and Reporting by Charities (the SORP) issued by the Charity Commission for England and Wales, the Companies Act 2006 (the Act) and applicable accounting standards. You are also responsible for such internal control as you determine is necessary to enable the preparation of financial statements that are free from material misstatement whether due to fraud or error.
  - 1.1.4 To follow the SORP insofar as compliance with it does not contradict any requirement in the Act.
  - 1.1.5 For safeguarding the assets of the charitable company and hence for taking reasonable steps to ensure the charitable company's activities are conducted honestly and for the prevention and detection of fraud and other irregularities.
- 1.2 In addition to the general duties of directors specified in Sections 170 to 177 of the Act you are responsible for ensuring that the charitable company complies with laws and regulations applicable to its activities, and for establishing arrangements designed to prevent any non-compliance with laws and regulations and to detect any that occur.
- 1.3 As directors/trustees of the charitable company, you have a duty under the Act to prepare a directors' report for each financial year and also an annual report complying in its form and content with regulations made under the Charities Act 2011. You should also have regard to the relevant Statement of Recommended Practice, *Accounting and Reporting by Charities* (the SORP), issued by the Charity Commission for England and Wales and any subsequent amendments or variations to this statement.
- 1.4 You are responsible for determining whether, in respect of the year, the charitable company meets the conditions for exemption from an audit set out in the Act and Charities Act 2011, namely that:

- 1.4.1 No notice has been received from the Charity Commission requiring an audit
- 1.4.2 No notice has been received from members requiring an audit
- 1.4.3 The charity's gross income in the current year is not more than £1,000,000
- 1.4.4 For accounting periods ending before 1 October 2012, the charity's gross assets do not exceed £3.26 million
- 1.4.5 The charity is not a member of a group that either exceeds the small group exemption limits or has group income after eliminating intra group income of more than £1,000,000; or
- 1.4.6 The charity is not ineligible for audit exemption under the Act (a PLC, bank, insurance company etc. or a member of a group containing such a company).
- 1.5 The exemption from audit is available only if you, as director/trustees, sign a declaration on the balance sheet to stating that:
  - 1.5.1 for the year in question, the company is eligible to take advantage of the audit exemptions;
  - 1.5.2 the members have not required the company to obtain an audit of its financial statements for the year in accordance with section 476 of the Act; and
  - 1.5.3 you acknowledge your obligations to keep accounting records which comply with section 386 of the Act and to prepare financial statements which give a true and fair view of the state of the company's affairs and of its profit or loss for the period.
- 1.6 The availability of the exemption from an audit of the financial statements is conditional upon your causing an independent examiner's report to be prepared in respect of the financial statements in accordance with sections 132 or 138 of the Charities Act 2011. You are responsible for deciding whether that report shall be made and for appointing us to make that report to the trustees of the charitable company.
- 1.7 If the gross income falls to £25,000 or less for the year then, provided the other criteria set out above are met, you will need neither an audit nor an independent examiner's report.
- 1.8 You are responsible for determining whether an audit is required for any other reason, examples being if your constitutional document stipulates an audit, or as a condition imposed by a grant.
- 1.9 You have undertaken to make available to us, as and when required, all the charitable company's accounting records and related financial information, including minutes of management and members' meetings, necessary to carry out our work. You will make full disclosure to us of all relevant information.

#### **Our responsibilities as independent examiners**

- 1.10 We shall plan our work on the basis that an independent examiner's report is required for the year, unless you inform us in writing that either:
  - 1.10.1 the charitable company requires an audit of the financial statements; or
  - 1.10.2 the charitable company requires neither an audit nor an independent examiner's report.
- 1.11 Should you instruct us to carry out an audit, then the terms for that assignment will be dealt with in a new engagement letter. Should you inform us that the charitable company requires neither an audit nor an independent examiner's report, then we shall have no responsibilities to the charitable company, except those specifically agreed upon between us in respect of other professional services.
- 1.12 As independent examiners we have a statutory responsibility to report to the trustees of the charitable company whether in our opinion there is reasonable cause to believe that in any material respect:
  - 1.12.1 Accounting records have not been kept, contrary to the requirements of the Act.
  - 1.12.2 The financial statements do not agree with those accounting records.
  - 1.12.3 The financial statements do not comply with any of the accounting requirements specified in regulation 4 (for common investment funds or common deposit funds) of the Charities (Accounts and Reports) Regulations 2008, except to the extent necessary to show a true and fair view.
- 1.13 Should our work indicate that the charitable company is not entitled to exemption from an audit of the financial statements, then we will inform you of this. In such circumstances, we will not issue any report and will withdraw from the engagement to prepare an independent examiner's report, notifying you in writing of the reasons. In these circumstances, if appropriate, we will discuss with you the possibility of appointing us as auditors.

- 1.14 We have a professional responsibility not to allow our name to be associated with financial statements that are, or may be, misleading. Therefore, although we are not required to search for such matters, should we become aware, for any reason, that the financial statements are, or may be, misleading; if the matter cannot be adequately dealt with by means of qualifying our opinion (or by other appropriate modifications of the report), we will not issue any report. In such circumstances, we will withdraw from the engagement, and will notify you in writing of the reasons.
- 1.15 We have a statutory duty under section 156(2) of the Act to report to the Charity Commission on such matters (a) which relate to the activities or affairs of the charity or of any connected institution or body, and (b) of which we have reasonable cause to believe is likely to be of material significance for the purposes of the exercise by the Commission of its functions under sections 46, 47, 50, 76 and 79 to 82 of the Act 2011. In addition under section 156(4) if we become aware of any matter not reportable under section 156(2) but which we have reasonable cause to believe is likely to be relevant for the purposes of the exercise by the Charity Commission of any of its functions, then we may make a report on the matter to the Commission. We may report without prior reference to you. Section 156(6) provides that such a report will not contravene any duty we have.
- 1.16 Our report will be made solely to the charitable company's directors/trustees, as a body, in accordance with Part 8 Chapter 3 of the Charities Act 2011. Our work will be undertaken so that we might state to the charitable company's directors/trustees those matters we are required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, we will not accept or assume responsibility to anyone other than the charitable company and the charitable company's directors/trustees as a body, for our work, for the report, or for the opinions we form.

#### **Scope of independent examination work**

- 1.17 Our work as independent examiners will be carried out in accordance with guidance for such engagements issued by the Charity Commission. It will consist of comparing the financial statements with your accounting records and making such limited enquiries of the trustees and staff as we may consider necessary.
- 1.18 Our work will not be an audit of the financial statements in accordance with International Standards on Auditing. Accordingly, we will not obtain any evidence relating to entries in the accounting records, or to the financial statements or to the disclosures in the financial statements. Nor will we make any assessment of the estimates and judgements made by you in the preparation of the financial statements. Consequently our work will not provide any assurance that the accounting records or the financial statements are free from material misstatement, whether caused by fraud, or other irregularities or error. In addition, we have no responsibility to determine whether you have maintained adequate accounting records in accordance with section 386 of the Act and we will not address this point unless you specifically request us in writing to do so.
- 1.19 As part of our normal procedures we may request you to provide written confirmation of any information or explanations given to us verbally during the course of our work.
- 1.20 Because we will not carry out an audit, nor otherwise confirm the accuracy or reasonableness of the accounting records maintained by the charitable company, we will be unable to provide any assurance as to whether the financial statements prepared from those records give a true and fair view.

#### **Direct taxation**

- 1.21 If at the time of this letter the charity is exempt from tax on all sources of income, you are responsible for notifying HM Revenue & Customs if you become chargeable to tax. You agree that you will also notify us of this at the same time. We will be pleased to help with advice about this subject, on request.

## **2 Accounting**

#### **Your responsibilities**

- 2.1 You will be responsible for the reliability, accuracy and completeness of the accounting records.
- 2.2 You have undertaken to make available to us, as and when required, all your accounting records and related financial information, including any minutes of management meetings, necessary to carry out our work. You will provide us with all information and explanations relevant to the purpose and compilation of the financial information.
- 2.3 Accounting records that are incomplete or out of balance when presented to us may cause delays and missed deadlines if it means we have to postpone our work for you. Such delays are at your risk. If it is necessary for us to carry out remedial work this will be for separate charges aside from any previously agreed fees.

#### **Scope of our work**

- 2.4 We will provide such accounting support as you may require from time to time. This may range from reviewing and commenting upon drafts you have prepared, through to a full service compilation of financial accounts from the accounting records maintained by you and the information and explanations you give us.
- 2.5 We have a professional duty to compile financial information that conforms with generally accepted accounting principles selected by you as being appropriate for the purpose for which the information is prepared. The accounting basis on which the information has been compiled, its purpose and limitations should be disclosed in an accounting policy note to the financial information.

- 2.6 As part of our normal procedures, we may request you to provide written confirmation of any information or explanations given by you orally during the course of our work.
- 2.7 You will approve and sign the financial information thereby acknowledging responsibility for it, including the appropriateness of the accounting basis on which it has been compiled, and for providing us with all information and explanations necessary for its compilation.
- 2.8 If accounts are required as a component of a self assessment tax return, then it is vital that your books and records reach us in good time. Deadlines by which we require information are set out in the Taxation section of this letter, where applicable.
- 3 Value added tax (VAT)**
- 3.1 If you are VAT registered at the time of this letter then you are responsible for deciding whether you are eligible to deregister for VAT, and for applying to HM Revenue & Customs (HMRC) for cancellation of registration at the appropriate time.
- 3.2 If you are not VAT registered at the time of this letter then you are responsible for deciding whether you have become liable to register for VAT, and for notifying HMRC of such liability at the proper time.
- 3.3 We offer a comprehensive VAT advisory service and will be pleased to advise and assist with specific matters at your request.
- 4 Other services**
- 4.1 There are many other areas where we can be of assistance and we shall be pleased to discuss any matters with you that you consider may be relevant.
- 5 Data privacy**
- 5.1 We may transfer your personal data to other professional organisations in countries outside the European Economic Area (EEA) which do not have the level of data protection as the UK. We will only do this when appropriate, for example when we work with foreign professionals on your behalf to provide you with certain services, or where we provide the data at your request.
- 5.2 We will ensure your personal data is properly protected at all times. We have in place EU Model Contractual Clauses with professional organisations in non-EU countries which contractually require your personal data to be safeguarded in accordance with the law. You can find the current version of these clauses at the Annex of Commission Decision 2021/914/EU: 4 June 2021 - please see:  
[https://eur-lex.europa.eu/eli/dec\\_impl/2021/914/oj](https://eur-lex.europa.eu/eli/dec_impl/2021/914/oj)
- 5.3 These other professional organisations include Kreston OPR Advisors LLP, 4<sup>th</sup> Floor, 4<sup>th</sup> Block, 73 East Avenue, Sarabhai Campus, Vadodara, Gujarat, India; other Kreston Global member firms; Makosi Audit and Tax Services LLC, 129 Patricia Road, Athol Towers, Sandton, Johannesburg, South Africa, 2196; Vita International Accounting Services Private Limited, 39, Ramakrishna Nagar, New Siddhapudur, Coimbatore-641044, India and E-Accounting Solutions Limited, 401 Baleshwar Square, Opp Iskon Temple, SG Highway, Ahmedabad, 380055, India. We reserve the right to change these professionals as and when appropriate but will keep you informed of any changes that affect you. If you prefer for your personal data to remain only within the EEA please contact your client service team.
- 6 Limit of Liability**
- 6.1 You agree that our maximum aggregate liability to you for our negligence or any other breach or fault on our part arising under or in connection with our service shall be limited to £250,000 or, if greater, 5 times the total fees, excluding disbursements, VAT and equivalent taxes, invoiced to you and paid for the relevant service under this engagement letter.
- 6.2 Detailed application of the limitation of liability cap is set out at section 6 of our Standard Terms of Business which are available at [www.krestonreeves.com](http://www.krestonreeves.com)
- 7 Your agreement of terms**
- 7.1 The terms set out in this letter and in the attached Standard Terms of Business shall take effect from your countersigning this letter and returning it to us. Please countersign this letter and return it to us now. It is preferable for both of us to record your positive acceptance of this engagement letter. If you do not return a signed copy, and you do not withdraw your instructions to us, you will be deemed to have agreed the scope of work and accepted the terms from the start.
- 7.2 Once it has been agreed, this letter will remain effective until it is replaced.
- 7.3 Either party may terminate our appointment under this Engagement Letter without penalty by notice in writing to the other, stating the date with effect from which the appointment terminates. If no date is specified, termination shall be the date on which notice is received. In the event of the termination of our instructions for any reason we shall be entitled to be paid for any services we have already provided notwithstanding that the purpose of the engagement may not have been achieved.



Please confirm your agreement to these terms by signing one copy of this letter and returning it to us immediately.

Yours faithfully

Kreston Reeves LLP

Kreston Reeves LLP

I/We confirm that I/we have read and understood the contents of this letter, including the clauses on Limit of Liability, and agree that it accurately reflects the services that I/we have instructed you to provide.

If you are signing as an officer, trustee, etc. on behalf of an entity, for instance a company, partnership, LLP, pension fund, society, charity, trust etc, please also enter here the name of the entity you are signing 'for and on behalf of'. Where this applies, you agree that any advice given pursuant to this engagement letter is exclusively for the benefit and information of the entity and that no rights are conferred upon the signatory personally.

Signed

N. D. B. L.

Dated

8/11/2024

For and on behalf of

4 SIGHT VISION SUPPORT

Internal use only	Date returned	Recorded by



**4Sight Vision Support**  
**1075447**

**4 Sight Vision Support**  
**4Sight Bradbury Centre**  
**36 Victoria Drive**  
**Bognor Regis**  
**West Sussex**  
**PO21 2TE**

Kreston Reeves LLP  
Chartered Accountants  
9 Donnington Park  
85 Birdham Road  
Chichester  
West Sussex  
PO20 7AJ

Dear Sirs

This letter is furnished at your request in connection with your independent examination of the financial statements of the charity for the period ended 31 March 2024 for the purposes enabling you to issue your report to the trustees required by the Charities Act 2011 in respect of the charity's accounting records and preparation of the financial statements.

We recognise that our representations concerning the matters referred to below are significant in enabling you to issue your independent examiner's report.

We have fulfilled our responsibilities as trustees of the charity, as set out in your terms of engagement dated 10 March 2021, under the Charities Act 2011 and Companies Act 2006 for preparing financial statements in accordance with the applicable law and United Kingdom Generally Accepted Accounting Practice, which you have drafted on our behalf, which give a true and fair view of the financial position of the charity as of the period end and of the results of operations for the period then ended and for making accurate representations to you.

The financial statements have been prepared in accordance with the Companies Act 2006, Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed, and in accordance with United Kingdom Generally Accepted Accounting Practice, including *Accounting and Reporting by Charities: The Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)* ("the SORP"), including all subsequent Update Bulletins issued that apply to the period under review .

**Audit exemption**

We confirm that the charity is entitled to the exemptions from an audit of the financial statements as set out in the Charities Act 2011 in that:-

- The incoming resources of the charity did not exceed £1 million; or
- The incoming resources of the charity did not exceed £250,000 and the charity's gross assets did not exceed £3.26million; or
- The incoming resources of the charity and its group did not exceed £1 million, after eliminating intra group transactions and consolidation adjustments; and

An audit of the financial statements is not required by the charity's governing documents. We confirm that the charitable company is entitled to the exemptions from an audit of the financial statements as set out in Section 477 of the Companies Act 2006.

## **Fraud**

We acknowledge our responsibility for the design, implementation and maintenance of a system of internal control in order to prevent and detect fraud.

We have assessed the risk that the financial statements may be materially misstated as a result of fraud and it is our opinion that any such risk is minimal.

We are not aware of any irregularities involving management or employees who have a significant role with regards to the internal control system or that could have a material effect on the financial statements.

We are not aware of any fraud or suspected fraud of any kind communicated by current or former employees, analysts, regulators or any others.

We are not aware of matters related to fraudulent activity or other non-compliance with law or regulation arising since the beginning of the period which have been communicated to the Charity Commission.

## **Provision of information**

We have made available to your representatives all significant financial records and related data. We have provided to you all other information requested and given unrestricted access to persons within the charity from whom you have deemed it necessary to obtain information. All other records and related information, including minutes of all management meetings, have been made available to you.

## **Accounting records**

All financial transactions of the charity have been properly reflected in the accounting records in accordance with the requirements of the Charities Act 2011/ Companies Act 2006 and have been properly reflected in the financial statements.

## **Minutes and Contracts**

The minute books presented to you contain complete and authentic minutes of all meetings of the charity's members and trustees held since the beginning of the period under review.

We have complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of non-compliance.

None of the trustees had at any time in the period an interest in any contract with the charity except as disclosed in the notes to the financial statements.

## **Law and Regulations**

We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal and regulatory framework within which the charity conducts its business and which are central to the charity's ability to conduct its business, except as explained to yourselves and disclosed in the financial statements.

We confirm that we have reviewed the guidance "How to report a serious incident in your charity" published by the Charity Commission. We also confirm that no Serious Incident Reports have been submitted to the Charity Commission, nor any events considered for submission, during the accounting period or in the period from the balance sheet date to the date of approval of the financial statements.

We are not aware of any instances during the period where the charity has operated outside its charitable objectives as laid down in its governing documents.

We can confirm that our procedures for handling data are compliant with the General Data Protection Regulation and that there have been no events which could result in any penalty being levied by the Information Commissioner's Office which could have a material impact on the financial statements.

### **Tangible Fixed Assets**

The net book amounts at which fixed assets are included in the balance sheet are arrived at:

- After taking into account all capital expenditure on additions thereto, but no expenditure properly chargeable to revenue.
- After eliminating the cost and accumulated depreciation relating to items sold or otherwise disposed of.
- After providing for amortisation and impairment at rates sufficient to reduce the net book amounts to their residual value by the time they become no longer economically useful to the charity.

We confirm that all tangible fixed assets included in the financial statements exist at the balance sheet date.

### **Investments**

None of the charity's investments have declined in value to an amount less than the carrying value in the balance sheet.

### **Stocks and Work in Progress**

Stock and work in progress shown in the balance sheet, represents all stocks and work in progress owned by the charity wherever situated at the balance sheet date.

The quantities of stock and work in progress were ascertained by a physical count carried out at the balance sheet date.

Stocks and work in progress have been valued at the lower of cost and net realisable value, or on such other basis as required by the SORP. For this purpose, cost represents all expenditure incurred in bringing stock and work in progress to its condition and location at the accounting date including related overhead expenditure based on a normal level of activity.

Full provision has been made in the accounts for all liabilities at the balance sheet date in respect of all items included in stock and work in progress. All goods despatched and invoiced to customers (where relevant) at the accounting date have been excluded from stock and work in progress.

We have no plans to abandon product lines or other plans that will result in any excess or obsolete stock that has not already been provided for in the financial statements.

### **Other Current Assets**

We are of the opinion that other current assets have a value on realisation in the ordinary course of operations at least equal to the amounts at which they are stated in the financial statements. In particular adequate provision has been made against all amounts owing to the charity, which are known, or may be expected, to be irrecoverable.

### **Assets - General**

We confirm that the charity has satisfactory title to all assets appearing in the balance sheet and that they are free from any lien or charge unless otherwise stated in the financial statements.

We have no intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.

### **Liabilities - General**

All known liabilities of the charity at the balance sheet date have been included in the financial statements. Adequate provisions have been made in the financial statements for liabilities, which are known to exist but the amount of which, cannot be accurately determined.

Provision has been made for all grant commitments made by the charity in line with the requirements of the SORP.

### **Contingent Liabilities**

We have disclosed to you all claims in connection with litigation or any other claims of material importance that have been, or are expected to be, received and any such claims have been appropriately accounted for and disclosed in the financial statements.

We have disclosed to you all other contingent liabilities.

### **Taxation**

The charity has not undertaken any activities during the year upon which a tax liability arises.

### **Statement of financial activities**

All income of the charity for the period under review has been included in the financial statements.

Except as disclosed in the financial statements the results for the period were not materially affected by:

- transactions of a sort not usually undertaken by the charity.
- circumstances of an exceptional or non-recurring nature.
- charges or credits relating to prior periods.

All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions during the period in the application of such income.

### **Transactions with directors/trustees and other related parties**

#### *Trustees' remuneration*

We confirm that no remuneration was paid to trustees during the period under review.

#### *Key management personnel compensation*

We confirm that in addition to the trustees of the charity, the following individuals are considered to have formed part of the Key Management of the charity during the accounting period due to their authority and responsibility for planning, directing and controlling the activities of the charity:

- Kirstie Thomas

We confirm the accuracy of the disclosure of the Key Management Personnel compensation, which includes all employee benefits paid, payable or provided by the charity or on behalf of the charity in exchange for services rendered to the charity. It also includes any consideration paid on behalf of any parent undertaking of the charity in respect of any goods or services provided to the charity.

### *Related party transactions*

We confirm that we have fully disclosed to you the identity of all of the charity's related parties.

You have been provided with details of all transactions between the charity and its related parties that have arisen during the accounting period and we confirm that the disclosure made in the financial statements of these transactions is complete and accurate.

We confirm the factual accuracy of the controlling party disclosure in the financial statements.

### **Capital Commitments**

The financial statements make full disclosure of all outstanding amounts contracted for at the balance sheet date in respect of capital expenditure.

### **Post Balance Sheet Events**

Since the balance sheet date no events or transactions have either occurred or are pending which would have a material effect upon the financial statements at that date, or for the period then ended, or which are of such significance in relation to the charity's affairs as to require disclosure in the financial statements.

### **Financial Facilities**

Since the balance sheet date adequate financial facilities have continued to be available to the charity and we have no reason to believe that such facilities will be withdrawn within the next twelve months.

### **Review of going concern basis**

We confirm that we have considered the charity's future operations, working capital requirements and cashflows and we feel that the going concern basis is appropriate for the preparation of the financial statements for the period under review. Our considerations have covered a period of not less than 12 months from the date of the approval of the financial statements.

Our consideration has included a thorough assessment of the charity's ability to continue trading as a going concern in light of the current economic climate. We have taken appropriate measures, as far as possible based on the information currently available to us, to safeguard the current and future operations of the charity.

In making this assessment we have prepared revised forecasts, cashflows and our disaster planning includes due consideration of coronavirus contingency measures.

There are no material uncertainties of which we are aware that cast doubt on the charity's ability to continue as a going concern.

All projected cashflows, management accounts and other information and assumptions used in reaching this conclusion have been made available to you for the purposes of your assignment. We confirm that our plans for future actions required to enable the charity to continue as a going concern are feasible.

We are of the opinion that the disclosure on going concern in both the trustees' report and the financial statements is an accurate reflection of the charity's financial position.

### **Current economic climate**

### **Current economic climate**

We confirm that we are aware of our responsibility as trustees to consider, as far as possible with the information currently available to us, the potential influence of prevailing economic conditions on all

aspects of the charity's financial and narrative reporting. This includes, but is not limited to, significant global events, geopolitical uncertainties, and fluctuations in interest rates and inflation.

We confirm that all representations made in this letter include due consideration of these factors. In particular this includes, but is not limited to, the following:

- Appropriate disclosure has been included in the charity's narrative reporting regarding the impact of the current economic climate on the charity's performance during the period, our assessment of principal risks and uncertainties and the future activity of the charity;
- We acknowledge our responsibility in the preparation of the financial statements for making appropriate judgments, estimates and assumptions. We have informed you of the judgements and estimates, including those related to the current economic climate, that have had the most significant impact on the financial statements. We confirm that the disclosure in the financial statements of the critical accounting estimates and areas of judgement accurately describes our assessment of matters relating to the current economic climate;
- The financial statements reflect the conditions which existed at the reporting date,
- The effect of material non-adjusting events subsequent to the reporting date has been disclosed in the financial statements;
- We have reassessed the value of the charity's investments in light of the current economic climate. We confirm that they have not declined in value to an amount less than the carrying value at the reporting date;
- We have considered whether the charity's tangible fixed assets have been impaired due to the current economic climate. We have also considered whether our estimate of useful economic lives remains appropriate. Our consideration has included a review of the current market value of those assets and their future economic performance;
- We have considered whether the net realisable value of stock and work in progress has been affected by the current economic climate. Where required, the carrying value of stock and work in progress has been adjusted at the reporting date;
- At the reporting date, any additional liabilities arising as a result of the current economic climate have been recognised. We have specifically considered whether any additional provision is required in respect of:
  - Doubtful debts;
  - Onerous leases and contracts;
  - Redundancy payments.

### **Approval of Financial Statements**

We confirm that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation sufficient to satisfy ourselves that we can properly make each of the above representations to you.

The financial statements and the contents of this letter were formally approved by the board at a meeting held on the date shown below.

Yours faithfully



**N Boyland**

for and on behalf of the Board of Trustees

Date:

8th November 2024