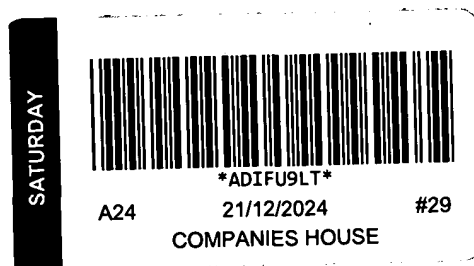


Co House  
2019/20  
Registered Charity No. 1080245

Company No. 3762507 (England & Wales)

**Report of the Trustees and  
Unaudited Financial Statements for the  
Year Ended 31 March 2024  
For  
Sight Airedale**



Stirk Lambert & Co.  
Chartered Accountants  
Russell Chambers  
61a North Street  
Keighley  
West Yorkshire  
BD21 3DS

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**Annual General Meeting  
for the Year Ended 31 March 2024**

**Annual General Meeting for the Year Ended 31 March 2024**

The 21 Annual General Meeting of the Charitable Company Limited by Guarantee will be held at 12 noon in The Lena Anderton Meeting Room, 31 Scott Street, Keighley BD21 2JH on (date to be confirmed) for the following purposes:-

Opening of the Annual General Meeting and the welcome by the Chairman.

**Agenda**

1. Roll Call
2. Apologies for absence
3. Minutes of the 2023 Annual General Meeting to approve
4. Matters arising from the minutes of the 2023 Annual General Meeting
5. The present Town Mayor of Keighley address given by Town Mayor
6. Trustees report to 31 March 2024:-
  - 6.1 Matters arising from the Trustees Report
  - 6.2 Adoption of The Trustees report to the 31 March 2024.
7. The Financial Statement to the 31 March 2024:-
  - 7.1 Matters arising from The Financial Statement
  - 7.2 Adoption of Financial Statement to 31 March 2024
8. Election of the Board of Directors and General Committee Members
  - 8.1 Resignations from the Board of Directors
  - 8.2 Nominations to the Board of Directors
  - 8.3 Election of the Board of Directors
  - 8.4 Resignations from the General Committee
  - 8.5 Nominations to the General Committee
  - 8.6 Election of the General Committee
9. Appointment of Independent Examiner and Accountant
10. Any other relevant business appertaining to the year ended 31 March 2024
11. Close of the meeting

Copies of the annual report and accounts are also available in Braille and Large Print on request from the Registered Office.

Chairman

**Company Information  
for the Year Ended 31 March 2024**

<b>Registered Office:</b>	1, Albert Street Keighley West Yorkshire BD21 2AT
<b>Company Limited by Guarantee Number:</b>	03762507
<b>Registered as a Charity Number:</b>	1080245
<b>Chartered Accountants:</b>	Stirk Lambert & Co Russell Chambers 61a North Street Keighley West Yorkshire BD21 3DS
<b>Bankers:</b>	National Westminster Bank 63 North Street Keighley West Yorkshire BD21 3SN
<b>Solicitors:</b>	AWB Charlesworth Aireside House Royd Ings Avenue Keighley West Yorkshire BD21 4BZ
<b>Investment Manager:</b>	Parkway Chartered Financial Planners 76 Town Street Horsforth Leeds LS18 4AP

**Company Information  
for the Year Ended 31 March 2024**

**Directors and Trustees**

David L Ogden	Chairman, Director	(2, 3)
Anne Broughton	Vice Chairwoman, Director	(2, 1, 3)
Michael S Boothroyd	Treasurer, Director	
Joyce Hutchinson	Director	
Emmerson Walgrove	Director	

**Other Trustees**

Peter Robinson	(1)
Val Bainbridge	
Andrew Broughton	(1)

Secretary – Vacant

**Key to Trustees**

1. Severely Sight Impaired or Sight Impaired Friends of Sight Airedale
2. Member of Finance Sub Committee
3. Member of Appeals Sub Committee

Approved by order of the board of trustees on 18 December 2024 and signed on its behalf by:



David Ogden - Chairman

**1 Albert Street  
Keighley  
Report of the Directors  
for the Year ended 31 March 2024**

The Trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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).

Area	Severely Sight Impaired/Blind	Sight Impaired/Partially Sighted	Total
Barnoldswick & District	1	14	15
Bingley & District	22	32	54
Cross Hills & District	5	13	18
Ilkley and District	13	17	30
Keighley, Silsden, & District	83	129	212
Settle & District	0	3	3
Skipton & District	9	13	22
Total	133	221	354

354 does not include a further 61 people who eligible to be registered but are not registered.

Number of Registered Friends previously at 31 March 2023 384

### **Objects of the Charity:**

To advocate, develop and provide services and facilities, whether practical, financial or otherwise, to support people who are Registered as Severely Sight Impaired or Sight Impaired in the **sight** airedale area to help them achieve independence with dignity in all aspects of life and society.

### **Chairman's Statement**

It is with great regret that I have to inform our members of the resignation from the Board of Mrs. Joyce Hutchinson.

Mrs. Hutchinson has been a supporter of sight airedale for over 60 years and I would like to extend my personal thanks to Joyce for her support, she will be sadly missed.

My thanks to the other Members of the Board for their past and future support of the Charity

We are still experiencing rising costs especially with bringing our flats up to the standard required by Local Government, this includes updating fire alarms, heating etc. We have also incurred more expense in replacing the double glazed windows in the Oakworth bungalow.

**1 Albert Street  
Keighley  
Report of the Directors  
for the Year ended 31 March 2024**

Thanks to our two employees Ms Annette Gregory and Mr. Antony Horner. At present, they are trying to find funds to re-furbish our meeting room. We have offered our Talking Books service Nationally and are seeing an increase in membership. No charge is made but we ask for an initial donation to cover the cost of the Memory sticks.

If any of our members would consider joining the Board, please contact the office; we would love to hear from you. The meetings are normally once a month on the second Monday and normally last for approximately one hour.

**David Ogden  
Chairman**

**1 Albert Street  
Keighley  
Report of the Directors  
for the Year ended 31 March 2024**

**Treasurers Statement**

The year saw a deficit of £20,338 compared to a deficit of £9,585 in the previous year.

Incoming resources showed a decline of £11,762 against the previous year, wholly attributable, for the second successive year, to a significant reduction in legacy funds. Rental income from owned properties and room hire increased by 14%.

The value of fixed asset investments fell marginally from £228,715 to £227,356 as funds were released to meet day-to-day running costs. Our investment manager's representative meets with directors on a six-monthly basis to report and advise on investment issues.

Total resources expended increased by 10%, primarily due to additional legal fees and premises costs.

**Mike Boothroyd  
Honorary Treasurer**



**1 Albert Street  
Keighley  
Report of the Directors  
for the Year ended 31 March 2024**

**Report of the Directors**

For the year ended 31 March 2024, the Directors of sight airedale have pleasure in submitting its report and the independently examined financial statements for the year ended 31 March 2024.

The accounts comply with current statutory requirements, the Charity's governing documents and SORP (revised 2005).

**Structure, Governance and Management.**

The organisation is a charitable company limited by guarantee. The organisation was established on 9 May 1907, registered in accordance with the National Assistance Act 1948 on 7 December 1948, registered under the Charities Act 1985 on 29 April 1999 number 3762507 and registered under the charities Act 1993 on 7 April 2000 number 1080245. The charitable company governing document was adopted on 31 March 2000 and amended on 5 October 2005 to include beneficiaries' resident in Ilkley and District and established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association. The Charity Commission approved the change of title of the Charity from Keighley and District Association for the Blind to **sight** airedale on 20 May 2011. In the event of the company being wound up Trustees are required to contribute an amount not exceeding £10.00. The Charity has Trustee liability insurance.

The organisation is governed by a Board of Directors. The Board usually meets monthly. The Board reports to the General Committee three times a year. The Directors are elected by the members of the General Committee, who are Trustees of the Charity, at the Annual General Meeting. At the Annual General Meeting, all the Directors retire from office and elections are held to fill these vacancies. Retiring directors are eligible to stand for re-election. The names of the Directors and Trustees of the Charity are shown in this report. Trustees do not receive any remuneration for their services to the Charity.

**Trustee Recruitment and Appointment**

Trustees are generally recruited through word of mouth.

**Trustee Induction and Training**

Prior to appointment, new Trustees receive an induction pack. The induction pack includes the memorandum of association, the latest financial statements, copies of previous minutes and seefact Magazine. On appointment, new Trustees have a personalised induction programme, where they attend one to one introductory sessions with the Chairman.

These meetings are designed to cover the main operational framework of the Charity, the current financial position and future plans and objectives.

**1 Albert Street  
Keighley  
Report of the Directors  
for the Year ended 31 March 2024**

**Statement of Responsibility of the Directors**

Company Law requires the Board to prepare financial statements for each financial year, which give a true and fair view of the organisation's state of affairs at the end of the year and of its financial activities for that period. In preparing these financial statements, the Board are required to:-

- Select suitable accounting policies and apply them consistently
- Make adjustments and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the association will continue in business in the foreseeable future.

The Board are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the association and enable them to ensure that the financial statements comply with The Companies Act 2006. They are responsible for safeguarding the assets of the organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Board has overall responsibility for the activities of the organisation.

There are currently two Sub Committees, Finance and Appeals. The Board set clear terms of reference for the Committees and receives regular reports on their activities.

**Management**

The two office-based staff are responsible for the day to day management of the organisation, acting under delegated authority given by the Board of Directors.

**Associated Relationships**

**Sight** Airedale works with other National, Regional and Local Charities that focus on the needs of sight impaired people. We also have a close contact with two of the three local authority Health and Adult Services Sensory Needs teams.

**1 Albert Street  
Keighley  
Report of the Directors  
for the Year ended 31 March 2024**

**Risk Management and Internal Controls**

The Board continually reviews the major risk a small local charity faces. It is satisfied that the arrangements for managing these risks within the limited staff resources available will ensure that sufficient funds are available to maintain services for the foreseeable future. The Charity does not have the resources for an internal audit programme. The Charity uses specialist consultants where appropriate. However, the systems are designed to safeguard the Charity's assets, ensure that proper accounting records are maintained and provide reliable information. The Board believes that these systems will provide reasonable but not absolute assurances against errors or fraud. The major risks identified by the Board were a failure to secure adequate revenue finance and a difficulty in recruiting Trustees particularly those with a Sight Impairment.

**Key Elements of the organisation Control System Includes the Following:**

- The Board meets monthly. There is a clear organisational structure with appropriate levels of accountability and reporting lines. The Board has established two Sub Committees with clear terms of reference.
- The Board approves the delegation of financial authority through the two office-based staff.
- Any capital commitment in excess of £500 requires approval by the Directors
- The organisation's investment portfolio is managed by an independent investment manager who operates within the specific guidelines and restrictions set and reviewed twice a year by the Board. The Finance Sub Committee meets on an annual basis and comprises of The Honorary Treasurer, Chairman and Vice-Chairman.
- The Appeals Sub Committee usually meets monthly.

**Fundraising**

The members of our Appeals sub-committee undertake all fundraising; we do not use professional fundraisers. We have received no complaints in regards to our fundraising activity. We will be formulating a policy for vulnerable donors. However, we do not undertake unsolicited fundraising such as door-to-door, telephone or text messages. Our only mailing containing fundraising information is our newsletter, which is sent out three times a year. Recipients are advised that they can opt-out of receiving our newsletter through a statement in our newsletter and our privacy policy, which is published on our website and available from our registered office. We use Give as You Live as our online fundraising platform.

**Aims, Objectives and Activities**

The organisation, like all charities is restricted to undertaking only activities that are in accordance with its aims, objects and associated powers.

The aims are "to advocate, to develop and provide services whether, practical, financial or otherwise to support people who are registered severely sight impaired and sight-impaired in the Airedale District to help them achieve independence with dignity in all aspects of life and society"

**1 Albert Street  
Keighley  
Report of the Directors  
for the Year ended 31 March 2024**

The main objectives and activities for the year continue to focus on information and support for Severely Sight Impaired and Sight Impaired people. The strategies employed to assist the Charity in meeting these objectives include the following:

- Providing a range of services which address some of the problems of sight loss
- Supporting, not only the individual but also their family and friends and the wider community of the Airedale, Wharfedale, Craven and West Craven District.
- Working in partnership with other agencies to secure the widest range of services.

**Public Benefit Statement**

The Trustees have complied with their duty to have due regard to the guidance on public benefit in exercising their powers or duties.

**Achievement and Performance**

The main areas of charitable activity are information, support services and benefit and grant enquiries.

**Information**

Information is requested through the helpline and visitors to the office on the services of **sight** airedale and enquiries about other sight impairment providers. The main outlet for information is the Charity's **seefact** Magazine sent out three times a year in seven different formats; Large Print (16pt), CD, Tape, Braille, Email, MP3 Memory Stick and eBook to 511 Friends of **sight** airedale and volunteers, supporters and Health Professionals.

People requesting information on Daily Living Aids and Magnifiers continues to be the most popular type of enquiry, followed by help and information on technology such as tablets and mobile phones.

To improve accessibility, we have now moved the registered office into our Scott Street premises. This move makes it easier for people visiting us for shop and other appointments. In the past, they would have to visit reception on one side of the building before being taken to the other side for their appointment. This naturally caused confusion, now, people only have to deal with one entrance. Scott Street is also fully accessible with a ramped entrance and lift.

The freeing of Office space in 1 Albert Street means that we are now able to let this out to a local non-profit organisation providing us with another source of income.

Work is underway to produce a welcome pack for newly registered friends of **sight** airedale, this will provide information on the services provided by the Charity.

**Volunteers**

The work of Sight airedale owes much to the support the charity receives from its 20 volunteers. The majority of voluntary work is carried out in our Social Centres, however contributions are made

**1 Albert Street  
Keighley  
Report of the Directors  
for the Year ended 31 March 2024**

on the Board of Directors, General Committee, Sub Committees, Appeals events, Audio Book Library and the production of the Magazine.

**Support Services**

Our volunteer organisers and voluntary helpers deliver the Social Centres service. Without their commitment, this service could not be provided and addresses the social isolation often experienced by Severely Sight Impaired and Sight Impaired people. Our Keighley social centre re-opened in October 2021 following the pandemic, we have seen a slow increase in new members. We hope that we will also be able to resume our Bingley social centre.

Following our previous success with living with sight loss courses, the planned course for August 2020 was cancelled due to the Pandemic. However, we hope to run face-to-face Living with Sight Loss courses again in the future.

Sight impaired people were hit particularly hard during the lockdowns, with many facing even further isolation than usual. In May 2021, in an attempt to help alleviate the isolation faced by many people we started collaborating with five other local sight loss charities to deliver virtual technology and live well with sight loss events. Two sessions each month are delivered by the Zoom video conferencing platform. Sessions last one hour with a guest speaker followed by questions and answers. Past topics have included Charles Bonnett Syndrome, Getting the most out of your mobile phone, Advances in Gene Therapy, Good lighting for people with sight loss. The collaboration gives us access to guest speakers we would not have access to working alone.

The Daily Living Shop has had 48 contacts compared with 30 in 2023/2024. This service offers demonstrations of specialised equipment designed for Sight Impaired people, carried out by members of the team. The greatest demand continues to be for Low Vision Assessments.

Our six rented properties have been fully occupied. One tenant is a Friend of **sight** airedale. The funds from this service continue to be a valuable source of unrestricted income. With the increased running costs faced by the charity and maintenance costs of the rented properties a rent review was carried out February 2023. The board, mindful that our tenants were also facing increased costs, took the decision to bring the properties rentals more in line with market conditions but remaining within housing benefit limits, the last rent increase was over five years ago. The office at 1 Albert Street has also been rented out to a local charity providing another source of income.

**Grant Requests**

There have been no grant applications during the year.

**1 Albert Street  
Keighley  
Report of the Directors  
for the Year ended 31 March 2024**

**Technology Support Service**

Choosing a new mobile phone, tablet or computer is confusing for most people. For Sight Impaired people, the problem is made worse by having to consider the accessibility features of the product. Salespeople in high street stores often have little or no experience in the needs of customers with Sight Impairment. We identified the need to establish a service where Sight Impaired people could gain access to information on the range of technologies available and provide an opportunity to try out different products in a non-sales environment, guided by a member of the team with expertise in technology for Sight Impaired people. In addition to providing pre-purchase support, we also offer ongoing technical support and training.

We continue to see a steady flow of people asking for technology-related support. Enquiries this year have included Help with setting up and upgrading mobile phones, accessing magazines on an iPad, accessible smart meter displays, navigation apps, and reading machines.

In July we ran a sight information day in conjunction with Optelec, a manufacturer of low-vision aids. The day was so successful that we will be repeating it again in 2024 though we hope to extend the scope to include more organisations.

**Braille Learning**

We had no students attend Braille learning during 2023/2024.

**Transcription Service**

The service aims to provide local sight-impaired people, voluntary and commercial organisations with a resource for providing accessible versions of documents. We are now able to convert documents into Braille, Audio CD, Text and eBook Formats and Large Print.

We have seen a reduction in demand for Braille. In part, this is due to recent advances in mobile technology that give sight-impaired people wider access to reading materials.

From 1 April 2023 to 31 March 2024 we had one external transcription jobs bringing in an income of £10. Compared with £29 the previous year for one external transcription jobs.

The seefact Magazine accounts for the majority of internal transcription work. We provide seefact in nine different formats, Large Print, Braille, MP3 Memory Stick, Audio CD, Audio Cassette, Email (PDF, HTML, MP3 Download, eBook formats for both the Kindle and iPad).

This year we are grateful that Keighley Playhouse has supported us by printing our newsletter for us at a greatly reduced cost.

**Digital Audio Library**

Between 1 April 2022 to 31 March 2023, 29 books were loaned to 3 people compared with the previous year when 4 people borrowed 30 books.

**SIGHT AIREDALE**

**Company No. 3762507**

**1 Albert Street  
Keighley  
Report of the Directors  
for the Year ended 31 March 2024**

There are currently 2,138 titles available for loan, books are dependent on people donating titles.

**Antony Horner  
ICT Manager**

**1 Albert Street  
Keighley  
Report of the Directors  
for the Year ended 31 March 2024**

**Financial Review****Free Reserves Policy**

The Charity receives its funds through voluntary income as opposed to earned income. The organisation holds free reserves for the following purposes:

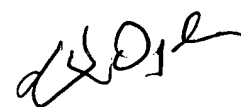
- To provide continuity of activities in the event of a large variety of voluntary income
- To deal with emergencies
- To deal with short term fluctuation in cash flow
- To be able to develop and grasp new opportunities as they arise

During the year free reserves (fixed asset investment) were £227,356 (2023 £228,715)

The level of reserves is equivalent to 21 months running costs plus a designated fund of £100,000 as a building contingency. The free reserves policy is to achieve sufficient free reserves to allow the organisation to find new sources of funding for key work or the restructure in order to maintain continuity and to continue key work in the event of a sudden major loss of funding. In addition, reserves may be used to fund a budgeting deficit. The Finance Sub Committee reviews the free reserves policy once a year

**Overview**

The Charity had an overall deficit for the year of £37,761 (2023 deficit of £27,534).



**David Ogden  
Chairman  
18 December 2024**



**SIGHT AIREDALE**  
**Independent Examiner's Report to the Trustees**

**Company No. 3762507**

I report to the trustees on the accounts for the year ended 31 March 2024 set out on pages 15 to 28.

**Responsibilities and basis of report**

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

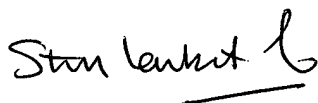
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charities accounts carried out under section 145 of the 2011 Act and in carrying out my examination,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

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



R J Hudson FCA  
Institute of Chartered Accountants in England & Wales  
Stirk Lambert & Co  
Chartered Accountants  
Russell Chambers  
61a North Street  
Keighley BD21 3DS

Dated 18 December 2024

**Statement of Financial Activities  
for the Year to 31 March 2024**

	<b>Note</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2024 Total Funds £</b>	<b>2023 Total Funds £</b>
<b>INCOME AND EXPENDITURE</b>					
<b>Incoming Resources</b>					
<b>Incoming resources from generated funds:</b>					
<i>Voluntary income:</i>					
Donations		3,815	-	3,815	3,108
Legacies		2,000	-	2,000	19,095
Activities for generating funds	2	38,567	-	38,567	34,262
Investment income	3	6,993	-	6,993	6,582
Grant income		-	-	-	-
<b>Total Incoming Resources</b>		<b>51,375</b>	<b>-</b>	<b>51,375</b>	<b>63,047</b>
<b>Resources Expended</b>					
Charitable activities		39,597	-	39,597	46,990
Cost of generating funds		28,937	-	28,937	22,972
Governance costs		3,179	-	3,197	2,670
Grant expenditure		-	-	-	-
<b>Total resources Expended</b>	4	<b>71,713</b>	<b>-</b>	<b>71,713</b>	<b>72,632</b>
<b>Net incoming/ (outgoing)</b>					
Resources before transfers		(20,338)	-	(20,338)	(9,585)
Transfer between funds		-	-	-	-
<b>Net incoming/ (outgoing) resources before other recognised gains and losses</b>		<b>(20,338)</b>	<b>-</b>	<b>(20,338)</b>	<b>(9,585)</b>

**Statement of Financial Activities  
for the Year to 31 March 2024**

	<b>Note</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2024 Total Funds £</b>	<b>2023 Total Funds £</b>
<b>Net incoming/ (outgoing) resources before other recognised gains and losses brought forward</b>		(20,338)	-	(20,338)	(9,585)
<b>Other recognised gains and (losses)</b>					
Unrealised profit/ (losses) on investment assets	8	2,577	-	2,577	(17,949)
<b>Net movement in funds</b>		(17,761)	-	(17,761)	(27,534)
<b>Reconciliation of funds</b>					
Balances brought forward at 1 April 2023		718,012	51,744	731,994	769,756
<b>Balances carried forward at 31 March 2024</b>		<u>700,251</u>	<u>51,744</u>	<u>751,995</u>	<u>769,756</u>

**Balance Sheet**  
**as at 31 March 2024**

	Note	2024 £	2023 £
<b>FIXED ASSETS</b>			
Tangible Assets	7	512,945	517,681
Investments	8	227,356	228,715
		<u>740,301</u>	<u>746,396</u>
<b>Current Assets</b>			
Debtors and prepayments	9	5,198	2,613
Cash at Bank and in hand	10	12,535	23,913
		<u>17,733</u>	<u>26,526</u>
Creditors amounts falling due within one year	11	(6,039)	(3,165)
<b>Net Current Assets</b>		<u>11,694</u>	<u>23,361</u>
<b>Total Net Assets</b>		<u>751,995</u>	<u>769,757</u>
<b>Funds</b>			
Restricted funds	12	51,744	51,744
Unrestricted funds		700,251	718,013
<b>Total Funds</b>		<u>751,995</u>	<u>769,757</u>

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31 March 2024.


The members have not required the charitable company to obtain an audit of its financial statements for the year to 31 March 2023 in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:-

- a) ensuring that the charitable company keeps accounting records which comply with section 386 and 387 of the Companies Act 2006 and;
- b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements which have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the directors on 18 December 2024 and signed on their behalf by:



David Ogden – Chairman

**Notes Forming Part of the Financial Statements  
for the Year to 31 March 2024**

**1. Accounting Policies**

**a. Basis of preparation**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

**b. Company status**

The charity is a company limited by guarantee. The members elect directors of the company for the purposes of the Companies Act. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

**c. Donations, legacies and voluntary income**

Income is recorded when receivable whenever the amount is known otherwise it is accounted for on a cash received basis. Legacies are recorded on a cash received basis due to the uncertainty of the value of estates until received.

The value of services provided by volunteers has not been included.

**d. Depreciation of tangible fixed assets**

Depreciation is provided at the following annual rates in order to reduce the net book value of those assets to their estimated residual value at the end of their expected useful lives at the following rates:

Fixtures and Fittings	- 25% reducing balance
Computer Equipment	- 20% reducing balance
Property improvements	- 2% on cost

No depreciation is provided on freehold properties since the company maintains the properties to such a high standard that their value is in excess of their cost, improvements however are depreciated over their estimated lives of 50 years.

**e. Investments**

In accordance with recommended practice listed investments are stated at market value. Changes in market value are included in the Statement of Financial Activities as unrealised gains and losses.

**f. Pension costs**

The company operates a defined contribution pension scheme. Contributions payable for the year are charged in the Statement of Financial Activities.

**Notes Forming Part of the Financial Statements  
for the Year to 31 March 2024**

**e. Grants**

Grants payable are recorded as direct charitable expenditure when paid.

Grants receivable are recorded under incoming resources wherever the amount is known, otherwise they are accounted for on a cash received basis.

**f. Expenditure**

Directly attributable expenditure on staff and other costs are charged to direct charitable expenditure, fund raising or general administration as appropriate.

**2. Activities for Generating Funds**

	2024 £	2023 £
Rents - 3 Sunhurst Close	6,120	4,080
- Flats	27,310	22,793
Contributions from users of Lena Anderton meeting room	3,237	5,344
Funds from Bingley Social Centre	-	-
Daily Living Shop	1,742	1,769
Student fee	-	30
Audio transcription	10	28
Braille learning	-	-
Other revenue – Transport fee	148	218
	<u>38,567</u>	<u>34,262</u>

**3. Investment Income**

	2024 £	2023 £
Comprises interest from:		
Charities Property Fund	929	627
Old Mutual Wealth	6,064	5,955
	<u>6,993</u>	<u>6,582</u>

**Notes Forming Part of the Financial Statements  
for the Year to 31 March 2024**

**4. Total Resources Expended**

	Charitable activities	Costs of generating funds	Governance costs	Total 2024	Total 2023	Basis of Allocation
	£	£	£	£	£	
<b>Costs directly allocated to activities</b>						
Appeals costs	-		-		-	Direct
Daily Living Shop centre goods	-	1,663	-	1,663	1,354	Direct
Social centre costs						
- Keighley	418	-	-	418	370	Direct
- Bingley	-	-	-	-	-	Direct
- Skipton	-	-	-	-	-	Direct
- Silsden	-	-	-	-	-	Direct
- Ilkley	-	-	-	-	-	Direct
Sight centre and ICT establishment costs etc. See note 5	33,044	-	-	33,044	40,631	Direct
Depreciation	4,737	-	-	4,737	4,991	Direct
Audit fee and Accountancy	-	-	3,179	3,179	2,670	Direct
Motor and travel	-	-	-	-	-	Direct
Sundries	881	-	-	881	370	Direct
Printing, postage and stationery	337	-	-	337	448	Direct
Adverts and publicity	180	-	-	180	180	Direct
Legal & professional Fees	-	4,576	-	4,576	2,577	Direct
<b>Support costs allocated to activities</b>						
Premises costs and associated services	-	22,698	-	22,698	19,041	Floor Area
	<u>39,597</u>	<u>28,937</u>	<u>3,179</u>	<u>71,713</u>	<u>65,331</u>	

**Notes Forming Part of the Financial Statements  
for the Year to 31 March 2024**

**5. Staff Costs**

Staff costs for all employees were:

	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Emoluments for employees		
Gross pay	31,942	33,522
Social security costs	-	6,000
Other pension costs	1,102	1,109
	<u>33,044</u>	<u>40,631</u>

The average number of persons employed during the year was 3 (2023: 3).

There were no high paid staff employed during the year (2023: nil).

No emoluments were paid to members (2023: nil).

Included in other management expenses are chairman's expenses of £nil (2023: nil).

**6. Pension Costs**

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

Contributions to the scheme are charged to the Statement of Financial Activities as they are incurred.

The amount charged to the Statement of Financial Activities during the year was £1,102 (2023: £1,109).

There were no outstanding or prepaid contributions at either the beginning or end of the financial year.



**Notes Forming Part of the Financial Statements  
for the Year to 31 March 2024**

**7. Tangible Fixed Assets**

	Freehold land & buildings	Improvements to property	Fixtures & Fittings	Computer equipment	Totals
	£	£	£	£	£
<b>Cost</b>					
1 April 2023	390,266	186,177	108,307	24,770	709,520
Additions	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
31 March 2024	390,266	186,177	108,307	24,770	709,520
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>					
1 April 2023	-	63,831	105,050	22,958	191,839
Charge for year	-	3,723	651	362	4,736
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
31 March 2024	-	67,554	105,701	23,320	196,575
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net Book Value</b>					
<b>31 March 2024</b>	390,266	118,623	2,606	1,450	512,945
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
31 March 2023	390,266	122,346	3,257	1,812	517,681
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

All fixed assets are held for the charity's own use on direct charitable activities.

**Notes Forming Part of the Financial Statements  
for the Year to 31 March 2024**

**7. Tangible Fixed Assets (continued)**

Freehold properties which are stated at cost comprise:-

	2024 £	2023 £
Three flats (formerly 3 Albert Street and 33 Scott Street, Keighley)	25,391	25,391
Meeting Room, Sight Centre, and I.C.T. Suite, Scott Street, Keighley	253,728	253,728
1 Albert Street, Keighley (Headquarters and two flats)	69,147	69,147
Bungalow, 3 Sunhurst Close, Oakworth	42,000	42,000
	<hr/>	<hr/>
	<u>390,266</u>	<u>390,266</u>

**Notes Forming Part of the Financial Statements  
for the Year to 31 March 2024**

**8. Fixed Asset Investments**

	2024 £	2023 £
<b>Quoted</b>		
Market value 1 April 2023	228,715	262,007
Additions in the year	-	-
Disposals in year	(10,000)	(22,000)
Unrealised investment gains/ (losses)	2,577	(17,949)
Investment income generated	6,064	5,955
	<u>227,356</u>	<u>228,715</u>
 Total	 <u><u>227,356</u></u>	 <u><u>228,715</u></u>

**Analysis of Quoted Investments**

	Charities Property Fund 11,999 Units	Old Mutual Wealth Account
	£	£
Market value at 1 April 2023	14,983	213,733
Additions	-	-
Disposals (cost)	-	(10,000)
Net realised and unrealised gains/(losses)	<u>(839)</u>	<u>9,480</u>
 Market Value at 31 March 2024	 <u><u>14,144</u></u>	 <u><u>213,212</u></u>

**Notes Forming Part of the Financial Statements  
for the Year to 31 March 2024**

**9. Debtors and Prepayments**

	<b>2024</b>	<b>2023</b>
	£	£
Income Tax repayments due	1,381	1,339
Prepayments	259	287
National Insurance refund due	-	0
iZettle balance	100	100
Trade Debtors	3,458	888
	<u>5,198</u>	<u>2,614</u>

**10. Cash at Bank and in Hand**

	<b>2024</b>	<b>2023</b>
	£	£
Current accounts	11,031	19,908
Deposit accounts	87	81
Cash in hand	1,417	3,924
	<u>12,535</u>	<u>23,913</u>

**11. Creditors: amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	£	£
Trade creditors	1,870	421
Taxation and social security	223	306
Accruals	3,946	2,084
	<u>6,039</u>	<u>3,564</u>

**Notes Forming Part of the Financial Statements  
for the Year to 31 March 2024**

**12. Restricted Funds**

Restricted funds hold donations and other income given for specific purposes. The analysis of net assets between funds is set out in note 13.

	<b>Movement in Funds</b>			
	<b>Balance</b>	<b>Incoming</b>	<b>Expenditure</b>	<b>Balance</b>
	<b>01.04.2023</b>	<b>Resources</b>	<b>and transfers</b>	<b>31.03.2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Bungalow, 3 Sunhurst Close	42,000	-	-	42,000
Contribution towards refurbishment of flats	7,000	-	-	7,000
Santander Grant	2,744	-	-	2,744
	<hr/>	<hr/>	<hr/>	<hr/>
	51,744	-	-	51,744
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The bungalow at 3 Sunhurst Close is stated at its estimated value when vested in the company. It was bequeathed to the company to be retained and used by a severely sight impaired or sight impaired persons or anyone connected with the company.

The Santander grant was to set up a mobile phone and tablet devices demonstration service to show sight impaired people the accessibility features and then to allow them to make their own purchases directly with the suppliers. Not all the funds have been used as Sight Airedale are holding some back for future upgrades over the next few years.

**13. Analysis of Net Assets between Funds**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds £</b>
Fund balances at 31 March 2024			
Are represented by:			
Tangible Assets	463,945	49,000	512,945
Investments	227,356	-	227,356
Current assets	14,989	2,744	17,733
Current liabilities	(6,039)	-	(6,039)
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	700,251	51,744	751,995
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**Notes Forming Part of the Financial Statements  
for the Year to 31 March 2024**

**14. Control relationships**

No individual party has control of the company, which is governed by the directors appointed by the members