

SIGHTLINE VISION (NORTH WEST) LIMITED

England & Wales · Charity number 1096452

Details

Status Registered

Legal form Charitable company

Company number [04620457](#)

Registered 2003-03-11

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

Contact

Address Howick House
Howick Park Avenue
Penwortham
Preston
PR1 0LS

Phone 0800 587 2252

Email info@sightline.org.uk

Website www.sightline.org.uk

Activities

Objects: THE OBJECTS OF THE CHARITY ARE THE RELIEF OF PERSONS WHO ARE BLIND OR SUFFER VISUAL IMPAIRMENT BY THE PROVISION OF A BEFRIENDING AND SUPPORT SERVICES AND IN PARTICULAR BUT NOT SO AS TO TO LIMIT THE GENERALITY OF THE FOREGOING THE PROVISION OF A TELEPHONE HELPLINE SERVICE FOR THOSE RECENTLY DIAGNOSED WITH SERIOUS VISUAL IMPAIRMENT.

Activities: Sightline provides a free confidential telephone befriending service for visually impaired people (befriendees). Sightline focuses its service delivery in England and Wales. The service is delivered by a team of trained volunteers (befrienders), many of whom are themselves visually impaired. A befriender is matched to a befriender who then have a weekly chat at a date/time that suits both parties.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£92,849	£86,457	-	-
2023-12-31	£66,390	£82,965	-	-
2022-12-31	£89,444	£81,761	-	-
2021-12-31	£79,159	£68,068	-	-
2020-12-31	£28,028	£46,335	-	-

Trustees

Name	Role	Appointed
PETER ARNOLD HOWARD	Chair	2015-12-04
ANTHONY VICTOR KIMPTON		2015-12-04
Hasanga Parkinson		2024-01-05
Janis Elisabeth Bowyer		2025-09-04
Kara Janet Ayres		2024-11-21
Peter William Booth		2022-08-18

SIGHTLINE VISION (NORTH WEST) LIMITED

England & Wales - Charity number 1096452

Accounts

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SIGHTLINE VISION (NORTH WEST) LIMITED

CHARITY NUMBER 04620457

ACCOUNTS FOR THE YEAR

ENDED 31 DECEMBER 2024

Michael J. Sullivan
FINANCIAL ACCOUNTANTS

24 KINGSWAY WEST, PENWORTHAM, PRESTON. LANCS. PR1 0JA

SIGHTLINE VISION (NORTH WEST) LIMITED
CHARITY NUMBER 04620457
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

Objectives

Sightline's objective is to provide a premier telephone befriending service for visually impaired people which is completely free, totally secure and absolutely confidential. The service is offered across England and Wales. The service is still unique within the North West of England and only a handful of organisations provide anything similar within the rest of the UK. As a result, Sightline has forged partnerships with the likes of RNIB, Guide Dogs, Age UK, Eye Clinic Liaison Officers and many other organisations supporting blind and partially sighted people. For anyone living with a visual impairment, Sightline's telephone based befriending service is designed to reduce loneliness and isolation, increase overall wellbeing and help visually impaired people back into employment, training or volunteering. Our service is staffed by a team of dedicated, friendly, trained volunteers most of whom have close experience of sight loss, which leads to a high level of understanding, empathy and support between Service Users and Volunteers. Consequently, many of our Service Users and Volunteers are benefitting from the positive impact a telephone befriending relationship can offer, which can be seen in the Sightline Stories on our website.

Activities and Performance

In setting our objectives and planning our activities the trustees have considered the Charity Commission's guidance on public benefits. Sightline recognises and adheres to a strict policy of confidentiality within our work, respect for each other and for those who contact us, together with our networking partners which we see as paramount to our success. Indeed, it is Sightline's innovative approach to partnership working that has continued to drive a rapid rise in the number of visually impaired people accessing the telephone befriending service which was only launched in 2018. The popularity of Sightline's telephone befriending service shows no sign of slowing down with a new record of new referrals in 2024 at 203 (2023 – 157) from various sources including national and local sight loss charities, local authorities, and healthcare professionals. During 2024 Sightline had an average of 155 matches per month (2023 – 101), which highlights the continued amazing progress Sightline has made during this financial year. Over a nine-month period Sightline undertakes the completion of three wellbeing and confidence score charts for all new Service Users which is showing an 81% increase in our Service Users wellbeing, confidence and general mental health. During a financial year Sightline also completes

twelve detailed feedback sessions with both Service Users and Volunteers. These feedback sessions are used to write the Sightline Stories which can be read on our website and social media channels. Sightline has increased its networking opportunities through a variety of media (e.g., website, social media, newsletters, and peer support groups). Sightline staff are now attending many events and exhibitions, and these networking activities have enabled Sightline to continue to raise its profile and the awareness of the telephone befriending service, hence the record levels of on-going demand from visually impaired people.

Our Volunteers

The delivery of our befriending service is reliant on our amazing team of volunteers, many of whom are themselves visually impaired. At the end of this financial year, we have 77 Volunteers (2023 – 70). Many of our Volunteers now support more than one Service User. All Volunteers are in regular contact with the Sightline Services Manager, to provide feedback, discuss issues and ensure that the befriending matches provide the best possible support to Service Users. All new Volunteers receive a comprehensive Induction, Training, and Support Guide together with a set of Safeguarding Procedures. Like most charities and as evidenced by the National Council for Voluntary Organisations (NCVO) Sightline has been unable to recruit new Volunteers at the required rate.

Financial Review

Principal funding sources including grants have supported the key objectives of the Charity, running costs and services. Overall resources available have increased by £6392 (2023 decreased by £16575).

Reserves policy and going concern

The trustees aspire to have free reserves at a level that would cover three months normal running costs. Free reserves as at the 31st December 2024 are £23792 (2023 - £22658).

Taxation

The charity has no liability to tax as all its income is used for charitable purposes.

Risk Management

The main risks to which the charity is exposed as identified by the trustees have been considered and systems have been established to mitigate those risks.

Directors and Trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers are as follows:

Mr. P.A. Howard (Chair)

Mr. P. W. Booth

Mr. A.V. Kimpton

Ms. H. Parkinson

Miss. K.J. Ayres

Mr. I.C. Edwards (Charity Director)

Appointment of Trustees

One third of trustees must retire at each Annual General Meeting in accordance with the Articles of Association.

Trustees' Induction and Training

New trustees are briefed on their legal obligations under Charity and Company Law, the Charity Commission guidance on public benefit, and are informed of the content of the Memorandum and Articles of Association, the committee and decision-making process, the business plan and recent financial performance of the charity. Trustees are encouraged to attend appropriate training events where these will facilitate the undertaking of their role.

Organisation

The Board of Trustees which consists of at least three and not more than twelve individuals administer the charity. The board meet at least four times a year. The Charity Director is appointed by the trustees to manage the day-to-day operations of the charity. The day-to-day management of the charity is delegated to the Charity Director who in turn leads a staff team with specific areas of responsibility.

Related Parties and co-operation with other Organisations

None of the trustees receive remuneration or other benefits from their work with the charity. The charity has a close working relationship with Galloways Society for the Blind, a charity which shares our passion for supporting persons who are blind or visually impaired.

Sightline Vision (North West) Limited has one trustee in common with Galloways Society for the Blind (Charity Number 526088). The trustees do not consider this charity to be under common control since there are additional trustees on both the Board of Galloways Society for the Blind and Sightline Vision (North West) Limited.

Trustees' responsibilities in relation to Financial Statements

The charity trustees (who are also directors for the purposes of company law) are responsible for preparing a Trustees' Report and Financial Statements in accordance with applicable law. Company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with United Kingdom Accounting Standards and applicable law (United Kingdom Generally Accepted Accounting Practice (GAAP)). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the profit and loss of the company for that period. In preparing these financial statements the directors are required to:

- select suitable accounting policies and then apply consistently.
- make judgements and accounting estimates that are reasonable and prudent.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume the company will continue in business.

The directors are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small Company Exemptions

The report has been prepared in accordance with the special provisions relating to companies subject to the small companies' regime with part 15 of the Companies Act 2006.

This report was approved by the Board on the 22nd April 2025 and signed on their behalf.



P.A. Howard (Director/Trustee)

Independent Examiner's Report to the Trustees of
Sightline Vision (North West) Limited
Charity number 04620457

I report on the accounts of the charity for the year ended 31 December 2024.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144 (2) of the Charities Act 2011 (the act) does not apply and that an independent examination is needed.

It is our responsibility to a) examine the accounts (under section 145 of the Act); b) to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145 (a) of the Act; and c) to state whether matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the accounts.

Independent examiner's report

In the course of our examination, no matter has come to our attention :

1. which gives us reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that
 - a) proper accounting records are kept (in accordance with section 130 of the 2011 Act); and
 - b) accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date:

22/4/2025

Chairperson:

Independent Scrutineer: Michael J Sullivan Financial Accountants

SIGHTLINE VISION (NORTH WEST) LIMITED
CHARITY NUMBER 04620457
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

Section H		Balance sheet		
	<i>Notes</i>	2024	2023	
		£	£	
Fixed Assets				
Tangible Fixed Assets		<u>1,024</u>	<u>1,365</u>	
Current Assets				
Debtors; grants receivable		328	852	
Cash at Bank and in Hand		<u>46,981</u>	<u>41,530</u>	
		47,309	42,382	
Creditors falling due within 1 year		<u>0</u>	<u>1805</u>	
Net Current Assets		<u>47,309</u>	<u>40,577</u>	
Total Assets less Current Liabilities		<u>48,333</u>	<u>41,942</u>	
Funds of the Charity				
Restricted Funds		20,426	17,919	
Unrestricted Funds		27,907	24,023	
		-----	-----	
Total Funds		<u>48,333</u>	<u>41,942</u>	

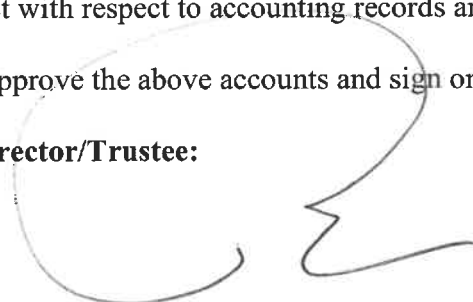
Declaration

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies and no members have required the company to obtain an audit under section 476 of that act.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of the accounts.

I approve the above accounts and sign on behalf of the Trustees.

Director/Trustee:



SIGHTLINE VISION (NORTH WEST) LIMITED
CHARITY NUMBER 04620457
Notes to the Financial Statements
for the Period Ended 31 December 2024

1. Basis of accounting

These accounts have been prepared on the basis of historic cost in accordance with Accounting Standards, Accounting and Reporting by Charities – Statement of Recommended practice (SORP 2015 FRSSEE) and the Charities Act 2011. There has been no change to the accounting policies since last year. Expenditure is charged on an accruals basis.

2. Tangible Fixed Assets

These are depreciated at 25% of their written down value. Depreciation is included at note 4

3. Staff Costs

The average number of employees was 2 (2023 – 2)
No amounts were paid to the Board of Trustees

4. Expenditure Charitable Activities

	Note	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Total £
Salaries and Pension Costs	3	5,514	36,322	41,836	38,389
Sessional Worker		6,180	13,897	20,077	19,320
Rent & Services	4		4,612	4,612	4,602
Communications & Marketing			4,541	4,541	4,753
Training			400	400	1378
Travelling Expenses			648	648	665
Insurance			1,297	1,297	1,227
Befriending Contract & Call Charges			9,946	9,946	8,006
Other Telephone Costs			857	857	779
Consultancy Fees					1,122
PAYE admin			114	114	
General Running Costs		150	1,648	1,798	2,269
Depreciation	2	331		331	455
Total Charitable Expenditure		12,175	74,282	86,457	82,965

SIGHTLINE VISION (NORTH WEST) LIMITED

England & Wales - Charity number 1096452

Accounts

Sightline Vision (North West) Limited

(A company limited by guarantee)

Financial Statements

For the year ended 31st December 2023.

Charity Number: 1096452

Company Number: 04620457

Sightline Vision (North West) Limited

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Sightline Vision (North West) Limited

Company / Charity Reference and Administrative Information.

Company Directors / Trustees

Mr.P.A. Howard. Chair
Mr.P.W. Booth.
Mrs.C.J.Holmes. MBE
Mr.A.V.Kimpton.
Mr.E. Murgatroyd.

Charity Director. Mr.I.C.Edwards.

Registered Office. Howick House
Howick Park Avenue
Penwortham
Preston
PR1 0LS

Company Registration Number O4620457

Charity Registration Number 1096452

Independent Examiner: Harrison Latham and Company
Chartered Accountants
97 Tulketh Street
Southport
Merseyside
PR8 1AW

Bankers Barclays Bank plc
Liverpool North, Bootle

Sightline Vision (North West) Limited

Trustees' Annual Report

For the year ended 31st December 2023

The trustees, who are also directors for the purposes of the Companies Act, present their Annual Report and Financial Statements for the year ended 31st December 2023, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Companies Act 2006. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities (FRS 102) in preparing the annual report and financial statements of the charity.

Sightline Vision (North West) Limited is a company limited by guarantee and does not have a share capital, members contribute £5 in the event of the charity winding up. The company was registered with the Charity Commission on the 11th March 2003. The principal governing document is its Memorandum and Articles of Association dated the 11th November 2002.

Objectives

Sightline's objective is to provide a premier telephone befriending service for visually impaired people which is completely free, totally secure and absolutely confidential. In response to the COVID pandemic Sightline began to offer its service across England and Wales. The service is still unique within the North West of England and only a handful of organisations provide anything similar within the rest of the UK. As a result Sightline has forged partnerships with the likes of RNIB, Guide Dogs, Age UK and many other organisations supporting blind and partially sighted people. Sightline's telephone based befriending service is designed to reduce loneliness and isolation for anyone living with visual impairment. Our service is staffed by a team of dedicated friendly, trained volunteers who have close experience of sight loss, which leads to a high level of understanding, empathy and support between Service Users and Volunteers. Consequently, many of our Service Users and Volunteers are benefitting from the positive impact a telephone befriending relationship can offer.

Activities and Performance.

In setting our objectives and planning our activities our trustees have considered the Charity Commission's guidance on public benefit.

Sightline Vision (North West) Limited recognises and adheres to a strict policy of confidentiality within our work, respect for each other and for those who contact us, together with our networking partners which we see as paramount to our success. Indeed, it is Sightline's new approach to partnership working that has driven a rapid rise in the number of visually impaired people accessing the telephone befriending service, which was only launched in 2018.

The popularity of Sightline's telephone befriending service shows no sign of slowing down with a new record of new referrals during 2023 at 157 (2022-106) from various sources including national and local sight loss charities, local authorities and healthcare professionals. During 2023 Sightline had an average of 101 matches per month (2022-70), the first time this figure has exceeded one hundred, which highlights the continued amazing progress Sightline has made during the financial year.

Sightline Vision (North West) Limited has increased its networking opportunities through a variety of media (eg website, social media, newsletters and peer support groups). Now that things have returned to normal after the pandemic face to face activities have also resumed with Sightline staff attending many of events and exhibitions

Sightline Vision (North West) Limited

Trustees' Annual Report

For the year ended 31st December 2023.

Our Volunteers.

The delivery of our befriending service is reliant on our amazing team of volunteers, many of whom are themselves visually impaired. At the end of our current financial year, we have 70. Volunteers (2022-45). Many of our Volunteers now support more than one Service User. All Volunteers are in regular contact with the Services Manager, to provide feedback, discuss issues and ensure that the befriending matches provide the best possible support to the Service Users.

All new Volunteers receive a comprehensive Induction, Training and Support Guide together with online training in Equality, Diversity and Inclusion , Safeguarding and Communication Skills.

Like most charities and as evidenced by the National Council for Voluntary Organisations (NCVO) Sightline has been unable to recruit new Volunteers at the rate required, and it is worthy therefore to note that at the end of 2023 Sightline only had 11 Service Users on its waiting list which has reduced to just 4 by the end of the first week in January.

Financial Review.

Principal funding sources including grants have supported the key objectives of the Charity, running costs and services. Overall resources available have decreased by £16,575. (2022 increased by £7,683)

Reserves policy and going concern.

The trustees aspire to having free reserves at a level that would cover three months normal running costs. Free reserves as at the 31st December 2023 are £ 22,658 2022 (£30.080).

Taxation

The charity has no liability to tax as all its income is used for charitable purposes.

Plans for future periods

In December 2023 Sightline Vision (North West) Limited secured a grant of £314,685 from the National Lottery Reaching Communities Programme which will cover 65% of our proposed total expenditure during the period 1st April 2024 to 31st March 2029, for which it is extremely grateful. Sightline will seek to supplement this grant with grants from other funders who support the vision of the charity to ensure the continuation of the much needed befriending service for many years to come.

The Business Development Plan approved in 2020 which was fully implemented during 2022, continues to support the charity's increased activities. The Charity Director has implemented new monitoring and evaluation systems, consequently the Trustees receive very comprehensive management reports at their quarterly trustee meetings.

Sightline Vision (North West) Limited has continued to network with other organisations working across the UK sight loss sector to raise awareness of and promote our telephone befriending service which supports visually impaired people through emotional support and signposting. In addition, the visually impaired people accessing the service reported improvements in their mental health, overall well being as well as reduced levels of isolation and loneliness.

Sightline Vision (North West) Limited

Trustees' Annual Report.

For the year ended 31st December 2023.

Sightline Vision (North West) Limited has developed a variety of monitoring and evaluation processes to ensure that our Service Users receive the best possible service and so that accurate data can be provided to existing and potential new funders.

Risk Management.

The main risks to which the charity is exposed as identified by the trustees have been considered and systems have been established to mitigate those risks.

Structure, Governance and Management.

Directors and Trustees.

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year are shown on page 1.

Appointment of Trustees.

One third of trustees must retire at each Annual General Meeting in accordance with the Articles of Association.

Trustees' induction and training.

New trustees are briefed on their legal obligations under Charity and Company Law, the Charity Commission guidance on public benefit, and are informed of the content of the Memorandum and Articles of Association, the Committee and decision making process, the business plan and recent financial performance of the charity. Trustees are encouraged to attend appropriate training events where these will facilitate the undertaking of their role.

Organisation.

The Board of Trustees which consists of at least three and not more than twelve individuals administers the charity. The board meet at least four times a year. The Charity Director is appointed by the trustees to manage the day-to-day operations of the charity.

Key management personnel.

The day-to-day management of the charity is delegated to the Charity Director who in turn leads a staff team with specific areas of responsibility.

Related parties and co-operation with other organisations.

None of the Trustees receive remuneration or other benefits from their work with the charity. Related party transactions in the current year are shown in note 12.

Sightline Vision (North West) Limited

Trustees' Annual Report.

For the year ended 31st December 2023.

Related parties (continued)

The charity has a close relationship with Galloway's Society for the Blind, a charity which shares our passion for supporting persons who are blind or visually impaired.

Sightline Vision (North West) Limited has trustees in common with Galloway's Society for the Blind, with two trustees also being trustees of Galloways. (Charity Number 526088)
The trustees do not consider this charity to be under common control since there are additional trustees on both the Board of Galloway's Society for the Blind and Sightline Vision (North West) Limited.

Trustees' responsibilities in relation to the Financial Statements.

The charity trustees (who are also directors for the purposes of company law) are responsible for preparing a Trustees Report and Financial Statements in accordance with applicable law.

Company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with United Kingdom Accounting Standards and applicable law (United Kingdom Generally Accepted Accounting Practice. (GAAP). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the profit or loss of the company for that period.

In preparing these financial statements the directors are required to:

- * select suitable accounting policies and then apply consistently.
- * make judgements and accounting estimate that are reasonable and prudent.
- * prepare the financial statements on the going concern basis unless it is inappropriate to presume the company will continue in business.

The directors are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company exemptions

The report has been prepared in accordance with the special provisions relating to companies subject to the small companies' regime with part 15 of the Companies Act 2006.

This report was approved by the Board on the 15th of March 2024. and signed on their behalf.


P.A. Howard. Director / Trustee.

Sightline Vision (North West) Limited

Independent Examiner's Report to the Trustees.

For the year ended 31st December 2023.

I report on the accounts of the company for the year ended 31st December 2023 which are set out on pages 7 to 14

Respective responsibilities of trustees and examiner

The trustees (who are also directors for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- * examine the accounts under section 145 of the 2011 Act.
- * follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.
- * state whether particular matters have come to my attention.

Basis of Independent Examiners's Report.

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the next statement.

Independent examiner's statement.

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that in any material respect the requirements:
 - * to keep accounting records in accordance with section 386 of the Companies Act 2006 and
 - * to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice Accounting and Reporting by Charities.have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Neil Latham FCA
Harrison Latham & Company
97 Tulketh Street
Southport.

9th FEBRUARY 2024

Sightline Vision (North West) Limited

Statement of Financial Activities. (including Income and Expenditure Account)

For the year ended 31st December 2023

	Note.	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income.					
Grants	3a.	2,000	63,117	65,117	89,008
Investment Income	3c.	194		194	5
Other Income-Donations	3d.	1,079		1,079	431
Total Income		3,273	63,117	66,390	89,444
Expenditure					
Charitable Activities	4	11,149	71,816	82,965	81,761
Total Expenditure		11,149	71,816	82,965	81,761
Net (expenditure) / income		-7,876	-8,699	-16,575	7,683
Transfer between funds		0	0	0	0
Net movement in Funds		-7,876	-8,699	-16,575	7,683
Reconciliation of Funds.					
Total Funds brought forward		31,899	26,617	58,516	50,833
Total Funds carried forward.		24,023	17,918	41,941	58,516

The statement of financial activities includes all gains and losses recognised in the year and complies with the requirements for an income and expenditure account under the Companies Act.

All income and expenditure derive from continuing activities.

The notes on pages 9 to 14 form part of these financial statements.

Sightline Vision (North West) Limited

Balance Sheet

As At 31st December 2023.

	Note.	2023 £	2023 £	2022 £	2022 £
Fixed Assets.					
Tangible Assets	6		1,365		1,819
Current Assets					
Debtors	7	852		725	
Cash at Bank and in hand		<u>41,530</u>		<u>57,766</u>	
Total Current Assets.		42,382		58,491	
Creditors					
Amounts falling due within one year	8	<u>1,805</u>		<u>1,794</u>	
Net Current Assets			40,577		56,697
Net Assets			<u>41,942</u>		<u>58,516</u>
Charity Funds.					
Unrestricted income funds	9		17,919		31,899
Restricted income funds.	10		24,023		26,617
Total Charity Funds			<u>41,942</u>		<u>58,516</u>

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006

The Directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the accounts.

The accounts were approved by the Board of Directors on the 15th February 2024 and signed on their behalf.

P.A. Howard. Director / Trustee.

The notes on pages 9 to 14 form part of these accounts

Company Registration Number O4620457

Sightline Vision (North West) Limited.

Notes to the Accounts.

For the year ended 31st December 2023.

1 Accounting Policies.

Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) effective 1st January 2015, the Charities Act 2011 and the Companies Act 2006

The financial statements are prepared on a ongoing basis under the historical cost convention.

Fund Structure

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided, at their discretion, to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be used solely for particular areas of the trust's work or for specific projects being undertaken by the charity.

Income Recognition

Income is recognised when the charity becomes legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Income from donations and grants, including capital grants, are included in incoming resources when these are receivable, except as follows:

Sightline Vision (North West) Limited

Notes to the Accounts.

For the year ended 31st December 2023

Income recognition continued

- * when donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods
- * when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the preconditions have been met.
- * when donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to preconditions regarding entitlement, this income is included in the incoming resources of restricted funds when receivable.

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 bank.

Expenditure Recognition

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category.

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount can be measured reliably.

The charity is not registered for VAT, consequently the input VAT incurred is charged as an expense against the expenditure to which it relates.

Support Costs.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity.

Sightline Vision (North West) Limited

Notes to the Accounts.

For the year ended 31st December 2023.

Governance Costs.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

Tangible Fixed Assets and Depreciation

Tangible fixed assets are initially measured at cost and subsequently measured at cost or deemed cost where the option in FRS 102 to use a fair value of an asset at transition as deemed cost has been taken, less accumulated depreciation and impairment losses.

All assets costing more than £1,000 and having a useful economic life of more than four years are capitalised and included at cost which included costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value of each asset on a systematic basis over its expected useful life.

Motor Car.	25% on written down value.
Fixtures and Fittings	25% on written down value.
Computer Equipment	25% on written down value.

2

Staff Costs and remuneration of key management personnel

	2023	2022
	£	£
Gross Salaries.	38,389	31,942
Social Security Costs.	0	0
Total	38,389	31,942
The average number of employees during the year.	2	2

The charity considers its key management personnel comprises the trustees and the manager.

No remuneration is paid and no expenses reimbursed to the Board of Trustees during the year.

Sightline Vision (North West) Limited.

Notes to the Accounts.

For the year ended 31st December 2023.

	2023 Unrestricted Fund £	2023 Restricted Fund £	2023 Total £	2022 Total £
Income and Expenditure Account.				
3				
Income				
a Grants	2,000	63,117	65,117	89,008
	2,000	63,117	65,117	89,008
c Investment income: bank interest	194		194	5
d Other income Donations	1,079		1,079	431
2023 Total Income	3,273	63,117	66,390	
2022 Total Income.				89,444
4 Expenditure Charitable Activities				
Salaries, NIC and pension costs.	600	37,789	38,389	31,942
Sessional Workers	8,280	11,040	19,320	20,190
Accommodation: Rent and Services	0	4,602	4,602	5,780
Communications and Marketing	185	4,568	4,753	3,297
Training	0	1,378	1,378	814
Motor - travel expenses	50	615	665	2,138
Company Insurance	0	1,227	1,227	1,210
Befriending contract and call costs.	0	8,006	8,006	6,164
Other telephone costs.	0	779	779	975
Governance costs	0	1,122	1,122	976
Consultancy fees	0	0	0	4,365
General running expenses	1,579	690	2,269	3,303
Depreciation	455	0	455	607
Total Charitable Expenditure 2023	11,149	71,816	82,965	81,761
Total Charitable Expenditure 2022	5,930	75,831	81,761	

Sightline Vision (North West) Limited

Notes to the Accounts

For the year ended 31st December 2023.

5 Governance costs	2023	2022
	£	£
Consultancy fees	0	4,365
Filing fees	13	13
Independent examination	1,109	963
	1,122	5,341

6 Tangible Fixed Assets.	Grant Funded		Non grant	
	New		Fixtures &	
	Equipment	Motor Car	Equipment	Total
	£	£	£	£
Cost / Valuation				
At 1st January 2023	535	10,260	0	10,795
At 31st December 2023	535	10,260	0	10,795
Depreciation				
At 1st January 2023	432	8,544	0	8,976
Charge for the year	26	429	0	455
At 31st December 2023	458	8,973	0	9,431
Net Book Value				
At 31st December 2023	77	1,287	0	1,364
At 31st December 2022	103	1,716	0	1,819

All assets are held for the charity's own charitable purposes.

The net book value of assets purchased with funding received from the Lottery Funding at the 31st December 2023 is £1,364 (2022 £1,819)

7 Debtors: amounts falling due within one year	2023	2022
	£	£
Other Debtors	0	0
Prepayments and Accrued Income.	852	725
	852	725

8 Creditors: amounts falling due within one year	2023	2022
	£	£
Accruals and deferred income.	1,805	1,794

Sightline Vision (North West) Limited

Notes to the Accounts

For the year ended 31st December 2023

9 Unrestricted income funds including designated grant funded assets

	1st January 2023 Balance brought forward £	Income £	Expenditure £	Transfers £	31st December 2023 Balance carried forward £
General Income Fund.	31,899	3,273	11,149	0	24,023

10 Restricted Funds

	1st January 2023 Balance brought forward £	Income £	Expenditure £	Transfers £	31st December 2023 Balance Carried forward £
Lottery Reaching Communities Fund Revenue Costs	26,617	63,117	71,816	0	17,918
Total Funds	26,617	63,117	71,816	0	17,918

11 Analysis of net assets between funds

	Unrestricted & Designated Funds £	Restricted Fund £	Total 2023 £	Total 2022 £
Tangible fixed Assets	1,365	0	1,365	1,819
Net Current Assets	22,658	17,918	40,576	56,697
2023 Total	24,023	17,918	41,941	58,516
2022 Total.	31,899	26,617		58,516

12 Related party transactions.

There were no transactions with any trustees during the year and no expenses were paid to or on behalf of the trustees (2022 Nil)

Galloway's Society for the Blind is an associated charity and recharged the charity in respect of the following costs.

	2023 £	2022 £
Office Rent.	4,602	5,780

SIGHTLINE VISION (NORTH WEST) LIMITED

England & Wales - Charity number 1096452

Accounts

Sightline Vision (North West) Limited

(A company limited by guarantee)

Financial Statements

For the year ended 31st December 2022.

Charity Number: 1096452

Company Number: 04620457

Sightline Vision (North West) Limited

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Sightline Vision (North West) Limited

Company / Charity Reference and Administrative Information.

Company Directors / Trustees

Mr.P.A. Howard.	Chair	
Mr.P.W. Booth.		Appointed 1st September 2022
Mrs.C.J.Holmes.	MBE	
Mr.A.V.Kimpton.		
Mr.E. Murgatroyd.		

Company Secretary.	Mr.E.Murgatroyd.	Resigned 21st November 2022
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Charity Director.	Mr.I.C.Edwards.
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Registered Office.	Howick House Howick Park Avenue Penwortham Preston PR1 0LS
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Company Registration Number	04620457
Charity Registration Number	1096452

Independent Examiner:	Harrison Latham and Company Chartered Accountants 97 Tulketh Street Southport Merseyside PR8 1AW
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Bankers	Barclays Bank plc Liverpool North, Bootle
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Sightline Vision (North West) Limited

Trustees' Annual Report

For the year ended 31st December 2022

The trustees, who are also directors for the purposes of the Companies Act, present their Annual Report and Financial Statements for the year ended 31st December 2022, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Companies Act 2006. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities (FRS 102) in preparing the annual report and financial statements of the charity.

Sightline Vision (North West) Limited is a company limited by guarantee and does not have a share capital, members contribute £5 in the event of the charity winding up. The company was registered with the Charity Commission on the 11th March 2003. The principal governing document is its Memorandum and Articles of Association dated the 11th November 2002.

Objectives

Sightline's objective is to provide a premier telephone befriending service for visually impaired people which is completely free, totally secure and absolutely confidential. In response to the COVID pandemic Sightline began to offer its service across England and Wales. The service is still unique within the North West of England and only a handful of organisations provide anything similar within the rest of the UK. As a result Sightline has forged partnerships with the likes of RNIB, Guide Dogs, Age UK and many other organisations supporting blind and partially sighted people. Sightline's telephone based befriending service is designed to reduce loneliness and isolation for anyone living with visual impairment. Our service is staffed by a team of dedicated friendly, trained volunteers who have close experience of sight loss, which leads to a high level of understanding, empathy and support between Service Users and Volunteers. Consequently, many of our Service Users and Volunteers are benefitting from the positive impact a telephone befriending relationship can offer.

Activities and Performance.

In setting our objectives and planning our activities our trustees have considered the Charity Commission's guidance on public benefit.

Sightline Vision (North West) Limited recognises and adheres to a strict policy of confidentiality within our work, respect for each other and for those who contact us, together with our networking partners which we see as paramount to our success. Indeed, it is Sightline's new approach to partnership working that has driven a rapid rise in the number of visually impaired people accessing the telephone befriending service. Sightline will soon celebrate 20 years as a registered charity, although its befriending service was only launched in 2018.

For the first time ever during 2022 Sightline received more than 100 new referrals, to be precise 106 (2021-65) from various sources including national and local sight loss charities, local authorities and healthcare professionals. During 2022 Sightline had an average of 70 matches per month (2021--44) which highlights the excellent progress Sightline has made during the financial year.

Sightline Vision (North West) Limited has increased its networking opportunities through a variety of media (eg website, social media, newsletters and peer support groups). Now that things have returned to normal after the pandemic face to face activities have also resumed with Sightline staff attending a number of events, exhibitions and the annual Visionary conference. These networking activities have enabled Sightline to continue to raise its profile and the awareness of the befriending service, hence the on-going demand from Service Users.

Sightline Vision (North West) Limited

Trustees' Annual Report

For the year ended 31st December 2022.

Our Volunteers.

The delivery of our befriending service is reliant on our amazing team of volunteers, many of whom are themselves visually impaired. At the end of our current financial year, we have 45 (2021--37). Many of our Volunteers now support more than one Service User. All Volunteers are in regular contact with the Services Manager, to provide feedback, discuss issues and ensure that the befriending matches provide the best possible support to the Service Users. All new Volunteers receive a comprehensive Induction, Training and Support Guide together with online training in Equality, Diversity and Inclusion, Safeguarding and Communication Skills.

Like most charities and as evidenced by the National Council for Voluntary Organisations (NCVO) Sightline has struggled to recruit new Volunteers and it is worthy therefore to note that at the end of 2022 Sightline only had 7 Service Users on its waiting list which has reduced to just 2 by the end of this first week in January.

Financial Review.

Principal funding sources including grants have supported the key objectives of the Charity, running costs and services. Overall resources available have increased by £7,683. (2021 increased by £ 11,091)

Reserves policy and going concern.

The trustees aspire to having free reserves at a level that would cover three months normal running costs. Free reserves as at the 31st December 2022 are £ 30,080 2021 (£ 19,969).

Taxation

The charity has no liability to tax as all its income is used for charitable purposes.

Plans for future periods

Sightline Vision (North West) Limited secured a sizeable grant from the National Lottery Reaching Communities Programme in December 2020 covering a substantial proportion of our expenditure during the period 1st April 2021 to 31st March 2024, for which it is extremely grateful. Sightline will seek to supplement this grant with grants from other funders to ensure the continuation of the befriending service for many years to come.

The Business Development Plan approved in 2020 has now been fully implemented and the impact can be clearly seen in the number of new Service User referrals although as mentioned earlier recruiting new Volunteers has been a struggle. The Charity Director has implemented new monitoring and evaluation systems, consequently the Trustees receive very comprehensive management reports at their quarterly trustee meetings.

Sightline Vision (North West) Limited has continued to network with other organisations working across the UK sight loss sector to raise awareness of and promote our telephone befriending service which supports visually impaired people through emotional support and signposting. During 2022 Sightline has entered into partnerships with RNIB and Guide Dogs whilst through its membership of Visionary has increased its levels of networking with local sight loss charities so that many more visually impaired people are aware of its befriending service.

Sightline Vision (North West) Limited

Trustees' Annual Report.

For the year ended 31st December 2022.

Sightline Vision (North West) Limited has developed a variety of monitoring and evaluation processes to ensure that our Service Users receive the best possible service and so that accurate data can be provided to existing and potential new funders.

Risk Management.

The main risks to which the charity is exposed as identified by the trustees have been considered and systems have been established to mitigate those risks.

Structure, Governance and Management.

Directors and Trustees.

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end are shown on page 1.

Appointment of Trustees.

One third of trustees must retire at each Annual General Meeting in accordance with the Articles of Association.

Trustees' induction and training.

New trustees are briefed on their legal obligations under Charity and Company Law, the Charity Commission guidance on public benefit, and are informed of the content of the Memorandum and Articles of Association, the Committee and decision making process, the business plan and recent financial performance of the charity. Trustees are encouraged to attend appropriate training events where these will facilitate the undertaking of their role.

Organisation.

The Board of Trustees which consists of at least three and not more than twelve individuals administers the charity. The board meet at least four times a year. The Charity Director is appointed by the trustees to manage the day-to-day operations of the charity.

Key management personnel.

The day-to-day management of the charity is delegated to the Charity Director who in turn leads a staff team with specific areas of responsibility.

Related parties and co-operation with other organisations.

None of the Trustees receive remuneration or other benefits from their work with the charity. Related party transactions in the current year are shown in note 12.

Sightline Vision (North West) Limited

Trustees' Annual Report.

For the year ended 31st December 2022.

Related parties (continued)

The charity has a close relationship with Galloway's Society for the Blind, a charity which shares our passion for supporting persons who are blind or visually impaired.

Sightline Vision (North West) Limited has trustees in common with Galloway's Society for the Blind, with two trustees also being trustees of Galloways.(Charity Number 526088)
The trustees do not consider this charity to be under common control since there are additional trustees on both the Board of Galloway's Society for the Blind and Sightline Vision (North West) Limited.

Trustees' responsibilities in relation to the Financial Statements.

The charity trustees (who are also directors for the purposes of company law) are responsible for preparing a Trustees Report and Financial Statements in accordance with applicable law.

Company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with United Kingdom Accounting Standards and applicable law (United Kingdom Generally Accepted Accounting Practice. (GAAP). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the profit or loss of the company for that period.

In preparing these financial statements the directors are required to:

- * select suitable accounting policies and then apply consistently.
- * make judgements and accounting estimate that are reasonable and prudent.
- * prepare the financial statements on the going concern basis unless it is inappropriate to presume the company will continue in business.

The directors are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for for safeguarding the assets of the company and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company exemptions

The report has been prepared in accordance with the special provisions relating to companies subject to the small companies' regime with part 15 of the Companies Act 2006.

This report was approved by the Board on the 24th January 2023. and signed on their behalf.

P.A. Howard. Director / Trustee.



Sightline Vision (North West) Limited

Independent Examiner's Report to the Trustees.

For the year ended 31st December 2022.

I report on the accounts of the company for the year ended 31st December 2022 which are set out on pages 7 to 14

Respective responsibilities of trustees and examiner

The trustees (who are also directors for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- * examine the accounts under section 145 of the 2011 Act.
- * follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.
- * state whether particular matters have come to my attention.

Basis of Independent Examiners's Report.

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the next statement.

Independent examiner's statement.

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that in any material respect the requirements:
 - * to keep accounting records in accordance with section 386 of the Companies Act 2006 and
 - * to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice Accounting and Reporting by Charities.have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Neil Latham FCA
Harrison Latham & Company
97 Tulketh Street
Southport.
10th February 2023

Sightline Vision (North West) Limited

Statement of Financial Activities. (including Income and Expenditure Account)

For the year ended 31st December 2022

	Note.	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income.					
Grants	3a.	15,000	74,008	89,008	78,846
Investment Income	3c.	5		5	2
Other Income-Donations	3d.	431		431	311
Total Income		15,436	74,008	89,444	79,159
Expenditure					
Charitable Activities	4	5,930	75,831	81,761	68,068
Total Expenditure		5,930	75,831	81,761	68,068
Net (expenditure) / income		9,506	-1,823	7,683	11,091
Transfer between funds		0	0	0	0
Net movement in Funds		9,506	-1,823	7,683	11,091
Reconciliation of Funds.					
Total Funds brought forward		22,393	28,440	50,833	39,742
Total Funds carried forward.		31,899	26,617	58,516	50,833

The statement of financial activities includes all gains and losses recognised in the year and complies with the requirements for an income and expenditure account under the Companies Act.

All income and expenditure derive from continuing activities.

The notes on pages 9 to 14 form part of these financial statements.

Sightline Vision (North West) Limited

Balance Sheet

As At 31st December 2022.

	Note.	2022 £	2022 £	2021 £	2021 £
Fixed Assets.					
Tangible Assets	6		1,819		2,426
Current Assets					
Debtors	7	725		664	
Cash at Bank and in hand		<u>57,766</u>		<u>49,022</u>	
Total Current Assets.		58,491		49,686	
Creditors					
Amounts falling due within one year	8	<u>1,794</u>		<u>1,279</u>	
Net Current Assets			56,697		48,407
Net Assets			<u>58,516</u>		<u>50,833</u>
Charity Funds.					
Unrestricted income funds	9		31,899		22,393
Restricted income funds.	10		26,617		28,440
Total Charity Funds			<u>58,516</u>		<u>50,833</u>

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006

The Directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the accounts.

The accounts were approved by the Board of Directors on the 24th January 2023 and signed on their behalf.

P.A. Howard. Director / Trustee.

The notes on pages 9 to 14 form part of these accounts

Company Registration Number O4620457

Sightline Vision (North West) Limited.

Notes to the Accounts.

For the year ended 31st December 2022.

1 Accounting Policies.

Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) effective 1st January 2015, the Charities Act 2011 and the Companies Act 2006

The financial statements are prepared on a ongoing basis under the historical cost convention.

Fund Structure

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided, at their discretion, to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be used solely for particular areas of the trust's work or for specific projects being undertaken by the charity.

Income Recognition

Income is recognised when the charity becomes legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Income from donations and grants, including capital grants, are included in incoming resources when these are receivable, except as follows:

Sightline Vision (North West) Limited

Notes to the Accounts.

For the year ended 31st December 2022

Income recognition continued

- * when donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods
- * when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the preconditions have been met.
- * when donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to preconditions regarding entitlement, this income is included in the incoming resources of restricted funds when receivable.

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 bank.

Expenditure Recognition

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category.

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount can be measured reliably.

The charity is not registered for VAT, consequently the input VAT incurred is charged as an expense against the expenditure to which it relates.

Support Costs.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity.

Sightline Vision (North West) Limited

Notes to the Accounts.

For the year ended 31st December 2022.

Governance Costs.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

Tangible Fixed Assets and Depreciation

Tangible fixed assets are initially measured at cost and subsequently measured at cost or deemed cost where the option in FRS 102 to use a fair value of an asset at transition as deemed cost has been taken, less accumulated depreciation and impairment losses.

All assets costing more than £1,000 and having a useful economic life of more than four years are capitalised and included at cost which included costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value of each asset on a systematic basis over its expected useful life.

Motor Car.	25% on written down value.
Fixtures and Fittings	25% on written down value.
Computer Equipment	25% on written down value.

2

Staff Costs and remuneration of key management personnel

	2022	2021
	£	£
Gross Salaries.	31,942	23,585
Social Security Costs.	0	0
Total	31,942	23,585
The average number of employees during the year.	2	2

The charity considers its key management personnel comprises the trustees and the manager.

No remuneration is paid and no expenses reimbursed to the Board of Trustees during the year.

Sightline Vision (North West) Limited.

Notes to the Accounts.

For the year ended 31st December 2022.

Income and Expenditure Account.	2022 Unrestricted Fund £	2022 Restricted Fund £	2022 Total £	2021 Total £
3				
Income				
a Grants	15,000	74,008	89,008	78,846
	15,000	74,008	89,008	78,846
c Investment income: bank interest	5		5	2
d Other income Donations	431		431	311
2022 Total Income	15,436	74,008	89,444	
2021 Total Income.				79,159
4 Expenditure Charitable Activities				
Salaries, NIC and pension costs.	0	31,942	31,942	23,585
Finance and Admin support.	300	19,890	20,190	17,340
Accommodation: Rent and Services	0	5,780	5,780	5,537
Communications and Marketing	0	3,297	3,297	4,434
Training	0	814	814	503
Motor - travel expenses	50	2,088	2,138	305
Company Insurance	0	1,210	1,210	1,375
Befriending contract and call costs.	0	6,164	6,164	5,815
Other telephone costs.	0	975	975	815
Governance costs	0	976	976	740
Consultancy fees	4,205	160	4,365	516
General running expenses	768	2,535	3,303	3,868
Office Equipment	0	0	0	1,906
Depreciation	607	0	607	809
Loss on Disposal of Assets	0	0	0	520
Total Charitable Expenditure 2022	5,930	75,831	81,761	68,068
Total Charitable Expenditure 2021	1,329	66,739	68,068	

Sightline Vision (North West) Limited

Notes to the Accounts

For the year ended 31st December 2022.

5 Governance costs	2022	2021
	£	£
Consultancy fees	4,365	516
Filing fees	13	13
Independent examination	963	740
	5,341	1,269

6 Tangible Fixed Assests.	Grant Funded		Non grant Fixtures & Equipment	Total
	New Equipment	Motor Car		
	£	£	£	£
Cost / Valuation				
At 1st January 2022	535	10,260	0	10,795
At 31st December 2022	535	10,260	0	10,795
Depreciation				
At 1st January 2022	398	7,971	0	8,369
Charge for the year	34	573	0	607
At 31st December 2022	432	8,544	0	8,976
Net Book Value				
At 31st December 2022	103	1,716	0	1,819
At 31st December 2021	137	2,289	0	2,426

All assets are held for the charity's own charitable purposes.

The net book value of assets purchased with funding received from the Lottery Funding at the 31st December 2022 is £1,819 (2021 £2,426)

7 Debtors: amounts falling due within one year

	2022	2021
	£	£
Other Debtors	0	158
Prepayments and Accrued Income.	725	506
	725	664

8 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income.	1,794	1,279

Sightline Vision (North West) Limited

Notes to the Accounts

For the year ended 31st December 2022

9 Unrestricted income funds including designated grant funded assets

	1st January 2022 Balance brought forward £	Income £	Expenditure £	Transfers £	31st December 2022 Balance carried forward £
General Income Fund.	22,393	15,436	5,930	0	31,899

10 Restricted Funds

	1st January 2022 Balance brought forward £	Income £	Expenditure £	Transfers £	31st December 2022 Balance Carried forward £
Lottery Reaching Communities Fund					
Revenue Costs	28,440	70,508	75,831	0	23,117
Masonic Foundation Grant	0	3,500	0	0	3,500
Total Funds	28,440	74,008	75,831	0	26,617

11 Analysis of net assets between funds

	Unrestricted & Designated Funds £	Restricted Fund £	Total 2022 £	Total 2021 £
Tangible fixed Assets	1,819	0	1,819	2,426
Net Current Assets	30,080	26,617	56,697	48,407
2022 Total	31,899	26,617	58,516	50,833
2021 Total.	22,393	28,753		50,833

12 Related party transactions.

There were no transactions with any trustees during the year and no expenses were paid to or on behalf of the trustees (2021 Nil)

Galloway's Society for the Blind is an associated charity and recharged the charity in respect of the following costs.

	2022 £	2021 £
Office Rent.	5,780	5,537

SIGHTLINE VISION (NORTH WEST) LIMITED

England & Wales - Charity number 1096452

Accounts

Sightline Vision (North West) Limited

(A company limited by guarantee)

Financial Statements

For the year ended 31st December 2021.

Charity Number: 1096452

Company Number: 04620457

Sightline Vision (North West) Limited

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Sightline Vision (North West) Limited

Company/Charity Reference and Administrative

Company Directors / Trustees

Mr.P.A. Howard.	Chair
Mrs.C.J.Holmes.	MBE
Mr.A.V.Kimpton.	
Mr.E. Murgatroyd.	

Company Secretary Mr.E.Murgatroyd.

Charity Director Mr.I.C.Edwards.

Registered Office Howick House
Howick Park Avenue
Penwortham
Preston
PR1 0LS

Company Registration Number 04620457

Charity Registration Number 1096452

Independent Examiner Harrison Latham and Company
Chartered Accountants

97 Tulketh Street
Southport
Merseyside
PR8 1AW

Bankers

Barclays Bank plc
Liverpool North, Bootle

re Information

Appointed 16th February 2021

pany

Sightline Vision (North West) Limited

Trustees' Annual Report

For the year ended 31st December 2021

The trustees, who are also directors for the purposes of the Companies Act, present their Annual Report and Financial Statements for the year ended 31st December 2021, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Companies Act 2006. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities (FRS 102) in preparing the annual report and financial statements of the charity.

Sightline Vision (North West) Limited is a company limited by guarantee and does not have a share capital, members contribute £5 in the event of the charity winding up. The company was registered with the Charity Commission on the 11th March 2003. The principal governing document is its Memorandum and Articles of Association dated the 11th November 2002.

Objectives

Sightline's primary objective has been to provide a first- class telephone befriending service, and this is currently unique across the North West of England in that the service is completely free, totally confidential, secure, and open to anybody with visual impairment. Sightline's telephone based befriending service is designed to reduce loneliness and isolation for anybody living with a visual impairment. Our service is staffed by a team of dedicated, friendly, trained volunteers who have close experience of sight loss, which leads to a high level of understanding, empathy and support between Service Users and Volunteers. Consequently, many of our Service Users and Volunteers are benefitting from the positive impact a telephone befriending relationship can offer.

Activities and Performance.

In setting our objectives and planning our activities our trustees have considered the Charity Commission's guidance on public benefit.

Sightline Vision (North West) Limited recognises and adheres to a strict policy of confidentiality within our work, respect for each other and for those who contact us, together with our networking partners which has over the past eighteen years been paramount to our success.

The Befriending Service was launched in August 2018. During 2021 we have received 65 new referrals (2020 - 67) from various sources including national and local sight loss charities, local authorities, and healthcare professionals. During 2021 Sightline had an average of 44 matches per month (2020 - 34), which highlights the excellent progress that Sightline has made during this financial year especially as the number of matches in operation during December 2021 was 61.

Sightline Vision (North West) Limited has increased its networking opportunities through a variety of media (e.g. website, social media, newsletters and peer support groups) although most face-to-face activities have continued to be suspended due to the Coronavirus pandemic. These networking activities has enabled Sightline to raise its profile and the awareness of the befriending service, hence the on-going demand from Service Users.

Sightline Vision (North West) Limited

Trustees' Annual Report

For the year ended 31st December 2021.

Our Volunteers.

The delivery of our befriending service is reliant upon our amazing volunteers. At the end of the current financial year, we have 37 (2020-38) with 26 of them joining Sightline during 2021. All volunteers are in regular contact with our Services Coordinator, although monthly face-to-face peer group support meetings and training sessions have continued to be postponed due to Coronavirus pandemic. All new Volunteers receive a comprehensive Induction, Training and Support Guide together with online training in Equality, Diversity, Inclusion and Safeguarding and Communication Skills.

Financial Review.

Principal funding sources including grants have supported the key objectives of the Charity, running costs and services. Overall resources available have increased by £ 11,091 (2020 decreased by £ 18,307)

Reserves policy and going concern.

The trustees aspire to having free reserves at a level that would cover three months normal running costs. Free reserves as at the 31st December 2021 are £ 19,654 (2020-£ 19,654).

Taxation

The charity has no liability to tax as all its income is used for charitable purposes.

Plans for future periods

Sightline Vision (North West) Limited secured a sizeable grant from the National Lottery Reaching Communities Programme in December 2020 covering a substantial proportion of our expenditure during the period 1st April 2021 to 31st March 2024, for which it is extremely grateful. Sightline will seek to supplement this grant with grants from other funders to ensure the continuation of the befriending service for many years to come.

To coincide with the new funding from the National Lottery the trustees have approved a Business Development Plan which sets out plans to increase the number of Service User referrals, to recruit more Volunteers, to obtain feedback from both Service Users and Volunteers to ensure the befriending service is still appropriate to their needs and to monitor the length of befriending calls as this gives a good indicator as to the quality of the relationships.

Sightline Vision (North West) Limited will continue to network with other organisations working across the UK sight loss sector to raise awareness of and promote our telephone befriending service which supports visually impaired people through emotional support and signposting. During 2021 Sightline has increased its levels of networking so many more visually impaired people are aware of its befriending service.

Sightline Vision (North West) Limited will continue to encourage and recruit Volunteers, for the delivery of our befriending service, who are themselves visually impaired. To support our Volunteers, we will offer a comprehensive induction and training programme with ongoing support. Our aim is to recruit new Volunteers to support the increased expansion plans for the befriending service during 2022 and beyond now that the application to the National Lottery Reaching Communities Programme has been successful. Sightline remains indebted to its team of volunteers which now stands at 37, with 70% of these having joined the team during 2021.

Sightline Vision (North West) Limited

Trustees' Annual Report.

For the year ended 31st December 2021.

Sightline Vision (North West) Limited has developed a variety of monitoring and evaluation processes to ensure that our Service Users receive the best possible service and so that accurate data can be provided to existing and potential new funders.

Risk Management.

The main risks to which the charity is exposed as identified by the trustees have been considered and systems have been established to mitigate those risks.

Structure, Governance and Management.

Directors and Trustees.

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end are shown on page 1.

Appointment of Trustees.

One third of trustees must retire at each Annual General Meeting in accordance with the Articles of Association.

Trustees' induction and training.

New trustees are briefed on their legal obligations under Charity and Company Law, the Charity Commission guidance on public benefit, and are informed of the content of the Memorandum and Articles of Association, the Committee and decision making process, the business plan and recent financial performance of the charity. Trustees are encouraged to attend appropriate training events where these will facilitate the undertaking of their role.

Organisation.

The Board of Trustees which consists of at least three and not more than twelve individuals administers the charity. The board meet at least four times a year. The Charity Director is appointed by the trustees to manage the day-to-day operations of the charity.

Key management personnel.

The day-to-day management of the charity is delegated to the Charity Director who in turn leads a staff team with specific areas of responsibility.

Related parties and co-operation with other organisations.

None of the Trustees receive remuneration or other benefits from their work with the charity. Related party transactions in the current year are shown in note 14.

Sightline Vision (North West) Limited

Trustees' Annual Report.

For the year ended 31st December 2021.

Related parties (continued)

The charity has a close relationship with Galloway's Society for the Blind, a charity which shares our passion for supporting persons who are blind or visually impaired.

Sightline Vision (North West) Limited has trustees in common with Galloway's Society for the Blind, with two trustees also being trustees of Galloways.(Charity Number 526088)
The trustees do not consider this charity to be under common control since there are additional trustees on both the Board of Galloway's Society for the Blind and Sightline Vision (North West) Limited.

Trustees' responsibilities in relation to the Financial Statements.

The charity trustees (who are also directors for the purposes of company law) are responsible for preparing a Trustees Report and Financial Statements in accordance with applicable law.

Company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with United Kingdom Accounting Standards and applicable law (United Kingdom Generally Accepted Accounting Practice. (GAAP). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the profit or loss of the company for that period.

In preparing these financial statements the directors are required to:

- * select suitable accounting policies and then apply consistently.
- * make judgements and accounting estimate that are reasonable and prudent.
- * prepare the financial statements on the going concern basis unless it is inappropriate to presume the company will continue in business.

The directors are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company exemptions

The report has been prepared in accordance with the special provisions relating to companies subject to the small companies' regime with part 15 of the Companies Act 2006.

This report was approved by the Board on the 19th January 2022. and signed on their behalf.

P.A. Howard. Director / Trustee.

Sightline Vision (North West) Limited

Independent Examiner's Report to the Trustees.

For the year ended 31st December 2021.

I report on the accounts of the company for the year ended 31st December 2021 which are set out on pages 9 to 14

Respective responsibilities of trustees and examiner

The trustees (who are also directors for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- * examine the accounts under section 145 of the 2011 Act.
- * follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.
- * state whether particular matters have come to my attention.

Basis of Independent Examiners's Report.

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those record It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the next statement.

Independent examiner's statement.

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that in any material respect the requirements:
 - * to keep accounting records in accordance with section 386 of the Companies Act 2006 and
 - * to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice Accounting and Reporting by Charities.have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Neil Latham FCA
Harrison Latham & Company
97 Tulketh Street
Southport.

Sightline Vision (North West) Limited
Statement of Financial Activities.
(including Income and Expenditure Account)

For the year ended 31st December 2021

Income.	Note.	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Grants and Donations.		0	78,846	78,846	28,000
Investment Income		2	0	2	28
Other Income-Donations		311	0	311	0
Total Income		313	78,846	79,159	28,028
Expenditure					
Charitable Activities		0	66,739	66,739	-46,335
Depreciation of Assets		809	0	809	
Loss on Asset Disposal		520	0	520	
Total Expenditure		1,329	66,739	68,068	-46,335
Net (expenditure) / income		-1,016	12,107	11,091	-18,307
Transfer between funds		0	0	0	0
Net movement in Funds		-1,016	12,107	11,091	-18,307
<u>Reconciliation of Funds.</u>					
Total Funds brought forward		23,409	16,333	39,742	58,048
Total Funds carried forward.		22,393	28,440	50,833	39,741

The statement of financial activities includes all gains and losses recognised in the year and complies with the requirements for an income and expenditure account under the Companies Act.

All income and expenditure derive from continuing activities.

The notes on pages 9 to 14 form part of these financial statements.

Sightline Vision (North West) Limited

Balance Sheet

As At 31st December 2021.

	Note.	2021 £	2021 £	2020 £	2020 £
Fixed Assets.					
Tangible Assets			2,426		3,755
Current Assets					
Debtors		664		728	
Cash at Bank and in hand		<u>49,022</u>		<u>36,261</u>	
Total Current Assets.		49,686		36,989	
Creditors					
Amounts falling due within one year		<u>1,279</u>		<u>-1,003</u>	
Net Current Assets			48,407		35,986
Net Assets			<u>50,833</u>		<u>39,741</u>
Charity Funds.					
Unrestricted income funds			22,393		23,409
Restricted income funds.			28,440		16,332
<u>Total Charity Funds</u>			<u>50,833</u>		<u>39,741</u>

For the financial year in question the company was entitled to exemption under section 447 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006

The Directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the accounts.

The accounts were approved by the Board of Directors on the 19th January 2022 and signed on their behalf.

P.A. Howard. Director / Trustee.

The notes on pages 9 to 14 form part of these accounts

Company Registration Number O4620457

Sightline Vision (North West) Limited.

Notes to the Accounts.

For the year ended 31st December 2021.

1 Accounting Policies.

Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) effective 1st January 2015, the Charities Act 2011 and the Companies Act 2006

The financial statements are prepared on a ongoing basis under the historical cost convention.

Fund Structure

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided, at their discretion, to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be used solely for particular areas of the trust's work or for specific projects being undertaken by the charity.

Income Recognition

Income is recognised when the charity becomes legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Income from donations and grants, including capital grants, are included in incoming resources when these are receivable, except as follows:

Sightline Vision (North West) Limited

Notes to the Accounts.

For the year ended 31st December 2021

Income recognition continued

- * when donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods
- * when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the preconditions have been met.
- * when donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to preconditions regarding entitlement, this income is included in the incoming resources of restricted funds when receivable.

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 bank.

Expenditure Recognition

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category.

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount can be measured reliably.

The charity is not registered for VAT, consequently the input VAT incurred is charged as an expense against the expenditure to which it relates.

Support Costs.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity.

Sightline Vision (North West) Limited

Notes to the Accounts.

For the year ended 31st December 2021.

Governance Costs.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

Tangible Fixed Assets and Depreciation

Tangible fixed assets are initially measured at cost and subsequently measured at cost or deemed cost where the option in FRS 102 to use a fair value of an asset at transition as deemed cost has been taken, less accumulated depreciation and impairment losses.

All assets costing more than £1,000 and having a useful economic life of more than four years are capitalised and included at cost which included costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value of each asset on a systematic basis over its expected useful life.

Motor Car.	25% on written down value.
Fixtures and Fittings	25% on written down value.
Computer Equipment	25% on written down value.

2

Staff Costs and remuneration of key management personnel

	2021 £	2020 £
Gross Salaries.	23,585	17,529
Social Security Costs.	0	0
Total	23,585	17,529
The average number of employees during the year.	2	1

The charity considers its key management personnel comprises the trustees and the manager.

No remuneration is paid and no expenses reimbursed to the Board of Trustees during the year.

Sightline Vision (North West) Limited.

Notes to the Accounts.

For the year ended 31st December 2021.

<u>Income and Expenditure Account.</u>				
	2021 Unrestricted Fund £	2021 Restricted Fund £	2021 Total £	2020 Total £
3				
Income				
a Grants	0	78,846	78,846	0
Lottery/Government emergency funding	0	0	0	19,000
Thomas Pocklington Trust.	0	0	0	9,000
Donations	311	0	311	
	<u>311</u>	<u>78,846</u>	<u>79,157</u>	<u>28,000</u>
c Investment income: bank interest	2	0	2	28
d Other income	0	0	0	0
2021 Total Income	<u>313</u>	<u>78,846</u>	<u>79,159</u>	
2020 Total Income.				<u>28,028</u>
4 Expenditure Charitable Activities				
Salaries,NIC and pension costs.		23,585		17,529
Finance and Admin support.		17,340		13,440
Accommodation: Rent and Services		5,537		4,200
Communications and Marketing		4,434		0
Training		503		228
Motor - travel expenses		305		132
Car Tax and Company Insurance		1,375		1,582
Befriending contract and call costs.		5,815		5,173
Other telephone costs.		815		0
Governance costs		740		798
Consultancy fees		515		975
General running expenses		3,868		1,026
Office Equipment		1,906		0
Depreciation	809	0		1,252
Loss on Disposal of Assets	520	0		0
Total Charitable Expenditure 2021	<u>1,329</u>	<u>66,738</u>	<u>68,067</u>	<u>46,335</u>
Total Charitable Expenditure 2020	<u>1,252</u>	<u>45,083</u>	<u>46,335</u>	

Sightline Vision (North West) Limited

Notes to the Accounts

For the year ended 31st December 2021.

5 Governance costs	2021 £	2020 £
Consultancy fees	516	975
Filing fees	13	13
Independent examination	740	740
	1,269	1,728

6 Tangible Fixed Assets.	Grant Funded		Non grant Fixtures & Equipment £	Total £
	New Equipment £	Motor Car £		
Cost / Valuation				
At 1st January 2021	1,735	10,260	330	12,325
Disposals	-1,200	0	-330	-1,530
At 31st December 2021	535	10,260	0	10,795
Depreciation				
At 1st January 2021	1,110	7,208	252	8,570
Charge for the year	46	763	0	809
Depreciation on disposals	-758	0	-252	-1,010
At 31st December 2021	398	7,971	0	8,369
Net Book Value				
At 31st December 2021	137	2,289	0	2,426
At 31st December 2020	625	3,052	78	3,755

All assets are held for the charity's own charitable purposes.

The net book value of assets purchased with funding received from the Lotter Funding at the 31st December 2021 is £ 2,426 (2020 £3,755)

7 Debtors: amounts falling due within one year	2021 £	2020 £
Prepayments and Accrued Income.	664	728

8 Creditors: amounts falling due within one year	2021 £	2020 £
Accruals and deferred income.	1,279	1,003

Sightline Vision (North West) Limited

Notes to the Accounts

For the year ended 31st December 2021

9 Unrestricted income funds including designated grant funded assets	1st January 2021 Balance brought forward £	Income £	Expenditure £	Transfers £	31st December 2021 Balance carried forward £
General Income Fund.	23,409	313	1,329	0	22,393

10 Restricted Funds	1st January 2021 Balance brought forward £	Income £	Expenditure £	Transfers £	31st December 2021 Balance Carried forward £
Lottery Reaching Communities Fund Revenue Costs	16,333	78,846	66,738	0	28,441
Total Funds	16,333	78,846	66,738	0	28,441

11 Analysis of net assets between funds	Unrestricted & Designated Funds £	Restricted Fund £	Total 2021 £	Total 2020 £
Tangible fixed Assets	2,426	0	2,426	3,755
Net Current Assets	19,967	28,440	48,407	35,987
2021 Total	22,393	28,440	50,833	39,742
2020 Total.	23,409	16,333		39,742

12 Related party transactions.

There were no transactions with any trustees during the year and no expenses were paid to or on behalf of the trustees (2020 Nil)

Galloway's Society for the Blind is an associated charity and recharged the charity in respect of the following costs.

	2021 £	2020 £
Office Rent.	5,537	4,200

SIGHTLINE VISION (NORTH WEST) LIMITED

England & Wales - Charity number 1096452

Accounts

Sightline Vision (North West) Limited

(A Company Limited by Guarantee)

Financial Statements

For the year ended 31 December 2020

Charity No: 1096452

Company No: 04620457 (England and Wales)

SIGHTLINE VISION (NORTH WEST) LIMITED

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SIGHTLINE VISION (NORTH WEST) LIMITED

COMPANY/CHARITY REFERENCE AND ADMINISTRATIVE INFORMATION

Directors/Trustees	Mr P A Howard-- Chair Mr A V Kimpton Mr E Murgatroyd Miss JP Binns	Resigned 16 th September 2020.
Company Secretary	Mr E Murgatroyd	
Manager	Mr I Edwards	Appointed 7 th January 2020
Registered Office	Howick House Howick Park Avenue Penwortham Preston PR1 0LS	
Company Registration No	04620457	
Charity Registration No	1096452	
Independent Examiner	Harrison, Latham and Company 97 Tulketh Street Southport Merseyside PR8 1AW	
Bankers	Barclays Bank plc Liverpool North Bootle	

SIGHTLINE VISION (NORTH WEST) LIMITED

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees, who are also directors for the purposes of the Companies Act, present their Annual Report and Financial Statements for the year ended 31 December 2020, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Companies Act 2006. The trustees have adopted the provision of the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities (FRS 102) in preparing the annual report and financial statements of the charity.

Sightline Vision (North West) Limited is a company limited by guarantee and does not have a share capital, members contribute £5 in the event of the charity winding up. The company was registered with the Charity Commission on 11 March 2003. The principal governing document is its Memorandum and Articles of Association dated 11 November 2002.

Objectives

Following the closure of Sightline's telephone helpline in February 2020 the sole focus of the organisation going forward is on the free and secure confidential telephone befriending service that was launched in August 2018. The service is predominately for the sight loss community across the North West of England and is delivered by a team of trained volunteers. The vast majority of volunteers have experience of sight loss themselves, which gives the service and its users understanding, empathy and support.

Activities and performance

In setting our objectives and planning our activities our trustees have considered the Charity Commission's guidance on public benefit.

Sightline Vision (North West) Limited recognises and adheres to a strict policy of confidentiality within our work, respect for each other and for those who contact us, together with our networking partners, which has over the past 18 years been paramount to our success.

The Befriending Service was launched in August 2018. During 2020 we have received 67 new referrals (2019: 20) from various sources including wellbeing services, other organisations and healthcare professionals. During 2020 the organisation had an average of 34 matches per month (2019: 14), which highlights the excellent progress the organisation has made during this financial year.

Sightline Vision (North West) Limited received grant funding during the year from the National Lottery Reaching Communities Programme and in specific response to the Covid 19 pandemic emergency funding from the Thomas Pocklington Trust and the HM Government/National Lottery.

Sightline Vision (North West) Limited has increased its networking opportunities through a variety of media (e.g. talking newspapers, newsletters, regional peer support groups), although all face to face activities have stopped due to the Coronavirus pandemic. These networking activities has enabled the organisation to raise its profile and the awareness of the Befriending Service, hence the substantial increase in the number of Service User referrals.

Our volunteers

The delivery of our services is reliant upon volunteers. At the end of the current financial year we have 38 (2019: 23) with 28 of them joining the organisation during 2020. All volunteers are in regular contact with the Services Coordinator, although monthly face to face peer group support meetings and training sessions had to be postponed. However, all new volunteer receive online training in the following subjects : Safeguarding, Listening Skills, Telephone Support and Befriending Inductions, Emotional and Suicidal Callers and finally Confidentiality.

SIGHTLINE VISION (NORTH WEST) LIMITED

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

Financial Review

Principal funding sources including grants have supported the key objectives of the charity, running costs and services. Overall resources available have decreased by £18,307 (2019: decrease £ 16,782).

Reserves policy and going concern

The trustees aspire to having free reserves at a level that would cover three months normal running costs. Free reserves as at 31 December 2020 were £ 19,654 (2019: £ 19,627).

Taxation

The charity has no liability to tax as all of its income is used for charitable purposes.

Plans for future periods

The organisation is now focusing solely on its free confidential telephone befriending service following the closure of its helpline in February 2020.

Sightline Vision (North West) Limited secured a sizeable grant from the National Lottery Reaching Communities Programme in December 2020 covering a substantial proportion of its expenditure during the period 1st April 2021 to 31st March 2024, for which it is extremely grateful. The organisation will seek to supplement this grant with grants from other funders to ensure the continuation of the befriending service for many years to come.

Sightline Vision (North West) Limited will continue to encourage and recruit volunteers, for the delivery of our befriending services, who are themselves visually impaired. To support our volunteers we will offer training in listening, communications and telephone skills. Our aim is to recruit new volunteers to support the expansion of the Befriending Service during 2021 now that the application to the National Lottery Reaching Communities Programme has been successful. Sightline remains indebted to its team of volunteers which now stands at nearly 40, with 50% of these having joined the team during 2020.

Sightline Vision (North West) Limited will continue to network with other organisations working across the UK sight loss sector in order to raise the awareness of, and promote our telephone befriending service which supports visually impaired people through emotional support and signposting. During 2020 the organisation has increased its levels of networking so many more visually impaired people are aware of its befriending service. The impact has been outstanding with more than a 100% increase in the number of Service Users during 2020 when compared to 2019.

Sightline Vision (North West) Limited has developed a variety of monitoring and evaluation processes to ensure that our Service Users receive the best possible service and so that accurate data can be provided to existing and potential new funders.

Risk management

The main risks to which the charity is exposed as identified by the trustees have been considered and systems have been established to mitigate those risks.

SIGHTLINE VISION (NORTH WEST) LIMITED

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

Structure, governance and management

Directors and Trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end are shown on page 1.

Appointment of Trustees

One third of trustees must retire at each Annual General Meeting in accordance with the Articles of Association.

Trustees induction and training

New trustees are briefed in their legal obligations under Charity and Company Law, the Charity Commission guidance on public benefit, and are informed of the content of the Memorandum and Articles of Association, the Committee and decision-making processes, the business plan and recent financial performance of the charity. Trustees are encouraged to attend appropriate training events where these will facilitate the undertaking of their role.

Organisation

The Board of Trustees, which consists of at least three and not more than twelve individuals, administers the charity. The board meet at least four times a year. The manager is appointed by the trustees to manage the day to day operations of the charity.

Key management personnel

The day to day management of the charity is delegated to the manager, who in turn leads a staff team with specific areas of responsibility.

Related parties and co-operation with other organisations

None of the trustees receive remuneration or other benefits from their work with the charity. Related party transactions in the current year are shown in note 12.

The charity has a close relationship with Galloway's Society for the Blind, a charity which shares our passion for supporting persons who are blind or visually impaired.

Sightline Vision (North West) Limited has trustees in common with Galloway's Society for the Blind, with two of the trustees also being trustees of Galloway's Society for the Blind (Charity No 526088). The trustees do not consider this charity to be under common control since there are additional trustees on both the Board of Galloway's Society for the Blind and of Sightline Vision (North West) Limited.

Trustees responsibilities in relation to the financial statements

The charity trustees (who are also directors for the purposes of company law) are responsible for preparing a Trustees Report and Financial Statements in accordance with applicable law.

SIGHTLINE VISION (NORTH WEST) LIMITED

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Accounting Standards and applicable law (United Kingdom Generally Accepted Accounting Practice). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimate that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company exemptions

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within part 15 of the Companies Act 2006.

This report was approved by the Board on the 22nd January 2021 and signed on their behalf.



.....
P A Howard Director / Trustee

SIGHTLINE VISION (NORTH WEST) LIMITED

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2020

I report on the accounts of the company for the year ended 31 December 2020 which are set out on pages 7 to 13.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006: and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice Accounting and Reporting by Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Neil Latham FCA
Harrison Latham & Company
97 Tulketh Street
Southport

Dated: 11th February 2021

SIGHTLINE VISION (NORTH WEST) LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (including Income and Expenditure Account)

FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Income					
Grants and donations	3(a)	-	28,000	28,000	43,564
Charitable activities	3(b)	-	-	-	-
Investment income	3(c)	28	-	28	59
Other income	3(d)	-	-	-	205
Total income		<u>28</u>	<u>28,000</u>	<u>28,028</u>	<u>43,828</u>
Expenditure					
Charitable activities	4	(1,252)	(45,083)	(46,335)	(60,610)
Total expenditure		<u>(1,252)</u>	<u>(45,083)</u>	<u>(46,335)</u>	<u>(60,610)</u>
Net (expenditure)/income		(1,224)	(17,083)	(18,307)	(16,782)
Transfers between funds		-	-	-	-
Net movement in funds		<u>(1,224)</u>	<u>(17,083)</u>	<u>(18,307)</u>	<u>(16,782)</u>
Reconciliation of funds					
Total funds brought forward		24,633	33,415	58,048	74,830
Total funds carried forward		<u>23,409</u>	<u>16,332</u>	<u>39,741</u>	<u>58,048</u>

The statement of financial activities includes all gains and losses recognised in the year and complies with the requirements for an income and expenditure account under the Companies Act.

All income and expenditure derive from continuing activities.

The notes on pages 9 to 13 form part of these financial statements.

SIGHTLINE VISION (NORTH WEST) LIMITED

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Note	£	2020 £	£	2019 £
Fixed assets					
Tangible assets	6		3,755		5,006
Current assets					
Debtors	7	728		4,520	
Cash at bank and in hand		36,261		51,566	
Total current assets		36,989		56,086	
Creditors: Amounts falling due within one year.		(1,003)		(3,044)	
Net current assets			35,986		53,042
Net assets			39,741		58,048
Charity funds					
Unrestricted income funds	9		23,409		24,633
Restricted funds			16,332		33,415
Total charity funds			39,741		58,048

For the financial year in question the company was entitled to exemption under section 447 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

The accounts were approved by the Board of Directors on the 22nd January 2021 and signed on their behalf:



..... P A Howard Director / Trustee

The notes on pages 9 to 13 form part of these financial statements.

Company registration number 04620457

1 Accounting policies

The significant accounting policies applied in the preparation of these financial statements are set out below:

Basis of preparation

The financial statements have been prepared in accordance with 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) effective 1 January 2015, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities Act 2011 and the Companies Act 2006.

The financial statements are prepared on a going concern basis under the historical cost convention.

Fund structure

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the trust's work or for specific projects being undertaken by the charity.

Income recognition

Income is recognised when the charity becomes legally entitled to the income and amount can be quantified with reasonable accuracy.

Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Income from donations and grants, including capital grants, are included in incoming resources when these are receivable, except as follows:

- when donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods;
- when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the preconditions for use have been met;
- when donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to preconditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

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 bank.

Expenditure recognition All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category.

Notes to the Accounts

FOR THE YEAR 31 DECEMBER 2020

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

The charity is not registered for VAT, consequently input VAT incurred is charged as an expense against the expenditure heading to which it relates.

Support costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity.

Governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

Tangible fixed assets and depreciation

Tangible fixed assets are initially measured at cost and subsequently measured at cost or deemed cost where the option in FRS102 to use a fair value of an asset at transition as deemed cost has been taken, less accumulated depreciation and impairment losses.

All assets costing more than £1,000 and having a useful economic life of more than four years are capitalised and included at cost which includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value of each asset on a systematic basis over its expected useful life as follows:

Motor car	-	25% on written down value
Fixtures and fittings	-	25% on written down value
Computer equipment	-	25% on written down value

2 Staff costs and remuneration of key management personnel

	2020	2019
	£	£
Gross salaries	17,529	40,189
Social Security Costs	-	-
Total	17,529	40,189
<hr/>		
The average number of employees during the year was:	1	2
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The charity considers its key management personnel comprises the trustees and the manager

No remuneration is paid and no expenses reimbursed to the Board of Trustees during the year

Notes to the Accounts

FOR THE YEAR 31 DECEMBER 2020

3 Income	Unrestricted fund £	Restricted fund £	Total 2020 £	Total 2019 £
(a) Grants and donations				
Lottery & Government Emergency Funding	-	19,000	19,000	43,564
Thomas Pocklington Trust Donations	-	9,000	9,000	-
	-	-	-	205
	-----	-----	-----	-----
	-	28,000	28,000	43,769
	=====	=====	=====	=====
(c) Investment income				
Bank interest	28	-	28	59
	=====	=====	=====	=====
(d) Other income	-	-	-	-
	=====	=====	=====	=====
2020 Total income	28	28,000	28,028	43,828
	=====	=====	=====	=====
2019: Total income	264	43,564		43,828
	=====	=====		=====

4 Charitable activities	Unrestricted fund	Restricted fund	2020	2019
Salaries, NIC & pension costs.	-	17,529	17,529	40,189
Finance and Admin support	-	13,440	13,440	300
Accommodation: Office rent and services	-	4,200	4,200	4,200
Training	-	228	228	1,676
Motor – travel expenses	-	132	132	2,172
Car Tax and Insurance	-	1,582	1,582	1,215
Befriending Contract and Call Costs	-	5,173	5,173	4,893
Governance Costs	-	798	798	840
Consultancy Fees	-	975	975	1,113
Activity and Development	-	-	-	550
General running expenses	-	1,026	1,026	1,793
Depreciation	1,252	-	1,252	1,669
	-----	-----	-----	-----
2020: Total charitable expenditure	1,252	45,083	46,335	60,610
	=====	=====	=====	=====
2019: Total charitable expenditure	1,669	58,941		60,610
	=====	=====		=====

Notes to the Accounts
FOR THE YEAR 31 DECEMBER 2020

5 Governance costs – unrestricted fund	2020	2019
	£	£
Consultancy fees	975	1,113
Filing fees	13	13
Independent examination	740	840
	<u>1,728</u>	<u>1,966</u>

6 Tangible fixed assets

	<u>Grant funded</u>			
	New equipment	Motor car	Fixtures & equipment	Total
	£	£	£	£
Cost/valuation				
At 1 January 2020	1,735	10,260	330	12,325
Additions	-	-	-	-
At 31 December 2020	<u>1,735</u>	<u>10,260</u>	<u>330</u>	<u>12,325</u>
Depreciation				
At 1 January 2020	902	6,191	226	7,319
Charge for the year	208	1,017	26	1,251
At 31 December 2020	<u>1,110</u>	<u>7,208</u>	<u>252</u>	<u>8,570</u>
Net book value				
At 31 December 2020	<u>625</u>	<u>3,052</u>	<u>78</u>	<u>3,755</u>
At 31 December 2019	<u>834</u>	<u>4,069</u>	<u>104</u>	<u>5,006</u>

All assets are held for the charity's own charitable purposes

The net book value of assets purchased with funding received from the Big Lottery at 31 December 2020 was £3,755' (2019 £5,006).

7 Debtors: amounts falling due within one year

	2020	2019
	£	£
Prepayments and accrued income	<u>728</u>	<u>4,520</u>

8 Creditors: amounts falling due within one year

	2020	2019
	£	£
Taxation and social security	-	-
Accruals and deferred income	1,003	3,044
	<u>1,003</u>	<u>3,044</u>

Notes to the Accounts

FOR THE YEAR 31 DECEMBER 2020

9 Unrestricted income funds including designated grant funded assets

	Balance Brought Forward £	Income £	Expenditure £	Transfers £	Balance Carried Forward £
General income fund	24,633	28	1,252	-	23,409

10 Restricted funds

	Balance Brought Forward £	Income £	Expenditure £	Transfers £	Balance Carried Forward £
The Big Lottery: Revenue Costs	33,415	28,000	45,083	-	16,332
Total funds	58,048	28,028	46,335	-	39,741

11 Analysis of net assets between funds

	Unrestricted & designated funds £	Restricted fund £	Total 2020 £	Total 2019 £
Tangible fixed assets	3,755	-	3,755	5,006
Net Current assets	19,654	16,332	35,986	53,042
2020: Total	23,409	16,332	39,741	58,048
2019: Total	24,633	33,415		58,048

12 Related party transactions

There were no transactions with any trustees during the year and no expenses were paid to or on behalf of the trustees (2019 nil)

Galloway's Society for the Blind is an associated charity and recharged the charity in respect of the following costs:

	2020 £	2019 £
Administration	-	300
Office rent	4,200	4,200
	4,200	4,500