

Registered number: 05865697

Charity number: 1115815

# **Newcastle Vision Support**

(a company limited by guarantee)

## **REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2024**

### **STEPHENSON COATES AUDIT LIMITED**

Chartered Accountants & Statutory Auditor

West 2, Asama Court

Newcastle Business Park

Newcastle upon Tyne

NE4 7YD

# **Newcastle Vision Support**

(a company limited by guarantee)

## **Financial Statements**

**Period ended 31 March 2024**

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# Newcastle Vision Support

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## Reference and administrative details

Period ended 31 March 2024

Registered charity name	Newcastle Vision Support
Charity registration number	1115815
Company registration number	05865697
Registered office	Hadrian House Higham Place Suite 1, 6th Floor West A Newcastle upon Tyne NE1 8AF
Trustees	Buckley, Heather Davis, Richard Deas, David Deas, Maxine Goodfellow, Angela Harris-Merrick, Victoria Laborte, Maria Pages, Marc Rance, Lesley
Independent Examiner	Peter Alexander BSc Stephenson Coates Audit Limited Chartered Accountants & Statutory Auditor West 2, Asama Court Newcastle Business Park Newcastle upon Tyne NE4 7YD
Bankers	Lloyds Bank plc 102 Grey Street Newcastle upon Tyne NE99 1SL
Investment advisors	RBC Brewing Dolphin UK Time Central Newcastle upon Tyne NE1 4SR

# Newcastle Vision Support

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## Trustees' Report (Incorporating the Directors Report)

Period ended 31 March 2024

The Trustees' present their report together with the unaudited financial statements of the charity for the period ended 31 March 2024. The financial statements are also prepared to meet the requirements for a directors' report and accounts for the Companies Act purposes.

The financial statements comply with the Charities Act 2011, The Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102).

### Objectives and Aims

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake in order to further the charitable purposes for the public benefit. These activities are summarised below.

To promote any charitable purpose for the benefit of sight impaired and severely sight impaired people living in Newcastle upon Tyne and the surrounding area<sup>1</sup>. This is achieved by the provision of support calculated to meet their needs - provided that such support will be given in a way which increases and respects their independence, choice, privacy and dignity. These aims and objectives are realised through NVS's provision of a range of specialist, supportive and enabling projects which continue to be developed to meet the identified needs and aspirations of our service users.

### Achievements and performance

Philippa Taylor

Philippa is responsible for the day-to-day running of the NVS office as well as having responsibility for funding applications and ensuring that core costs and salaries are covered.

2023 was a difficult year with the news that the NVS office space within MEA House was being sold to Northumbria University, leaving Philippa as the lead in the quest to find a new home. Due to the nature of the business and its requirement for a central location, good accessibility and compliance with health and safety legislation, finding a suitable location was not without difficulties. After months of searching and viewing properties, Hadrian House satisfied the requirements and NVS moved premises in January 2025.

Fundraising was slow at the beginning of 2024, but NVS were successful with applications in the subsequent months, being awarded several grants which ensured the charity is fully funded until the start of the next tax year.

Philippa believes that the strength and success of NVS is very much a team effort and extends her thanks for the support she receives from staff and trustees.

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### **Trustees' Report (Incorporating the Directors Report) (continued)**

**Period ended 31 March 2024**

Senior Business Administrator

Courtney Lee

Courtney is the first point of contact at Newcastle Vision Support (NVS). She deals with incoming calls regarding sight loss issues, enquiries about our activity groups, general information and advice. Courtney produces the quarterly newsletters for NVS in four accessible formats as well as preparing the monthly activity group invitation letters, annual membership administration, and all other correspondence.

Courtney provides support with funding applications by collating information and producing funding reports and bids, as well as providing one-to-one support to the office manager. Courtney deals with financial related tasks such as purchasing goods with external suppliers, analysing invoices, and manages incoming petty cash. Courtney ensures that the website is kept up to date and is responsible for organising member's events such as the annual Christmas lunch and fundraising events.

Financial Inclusion Officer

Philippa Taylor

As Financial Inclusion Officer, Philippa helps individuals within the Newcastle area to apply for the financial benefits to which they are entitled. This includes Attendance Allowance, Universal Credit and Personal Independence Payments. Over the reporting period, Philippa has secured over £738,000 in benefits for visually impaired people within the Newcastle area. Philippa also helps with Blue Badge applications, Disabled Bus Passes, reduced cost TV licences and lower tax codes for those registered severely sight impaired. Within the reporting period, Philippa has supported 237 individuals to access the relevant benefits.

Vision Inclusion Officer

Jacqui Smith

Jacqui co-ordinates and facilitates the Vision Matters Course (a course for people who are experiencing sight loss). The course runs over 5 sessions and repeats throughout the year. From 1st January 2023 to 31st March 2024, 8 courses took place with a total of 96 attendees.

A total of 55 individuals have been supported accessing talking books and 185 have been signposted to Social Care Direct to help support the individual's independent living. To help support individuals living with sight loss, approximately 170 users have been signposted to social groups and 68 for counselling and emotional support.

A total of 65 have been directed to our IT Services, as well as to other organisations who may have the resources to help with their needs. During the reporting period, 219 service users have been supported on a one-to-one basis, normally over a 12-week period.

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### **Trustees' Report (Incorporating the Directors Report) (continued)**

**Period ended 31 March 2024**

Information Technology Officer

Angus Huntley

2023 was the first full year of the One Vision project funded by the National Lottery. During the reporting period, the technology service had a total of 75 referrals, a slight increase on the number of referrals from 2022/2023.

The referrals comprised of face-to-face appointments in the office, visits to client's homes and remote telephone support. The remote support generally involved offering advice with 'Access to Work' funding for service users who had experienced sight loss and required further support and guidance. Clients who required such support were talked through the Access to Work process and what to expect at subsequent appointments. Other remote referrals were generally simple issues that could be remedied without the need of an appointment, giving telephone support to help resolve IT issues.

The IT service offered by Newcastle Vision Support to its service users is completely free (no other organisation provides this in Newcastle), and we work with each client to provide the level of support and pace of learning which best suits their needs.

Bookkeeper

Angie Porter

As the Charity's bookkeeper, Angie ensures that all invoices are recorded, paid and processed in a timely fashion. Angie is responsible for preparing monthly and annual reports, recording and banking incoming funds, as well as administration regarding the financial running of the charity. Angie is responsible for processing the monthly salaries and the updating of Sage accounts and payroll.

Safeguarding officer

Sharon Heatherington

Sharon is the NVS Safeguarding officer and has the responsibility to ensure that all service users have access to appropriate protection, have the right to live in safety, free from harm, abuse (financially, mentally or physically) and neglect. NVS are committed to providing a proactive approach ensuring that service users receive support before crisis is reached. During the reporting period, 76 service users have been supported by our Safeguarding Officer.

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### **Trustees' Report (Incorporating the Directors Report) (continued)**

**Period ended 31 March 2024**

Group Activity Coordinator

Joanne Harbottle

Joanne is responsible for group activities at NVS which include Walking, Yoga, Chair Exercise, Art, Knit and Natter, and CU Wednesday groups. Joanne also explores opportunities to add further group activities to our timetable.

On a weekly basis Joanne contacts our services users, encouraging their attendance and arranging transport where applicable. Joanne ensures that all group activities are adequately supervised, set-up correctly, comfortably and safely.

Joanne is responsible for recruiting and managing a team of volunteers who are on hand to help those needing extra support and guidance. Joanne organises speakers for our group talks and arranges visits to places of interest within the locality.

### **Significant Activities**

The charity's work includes- Outreach, Advocacy, Empowerment, Safeguarding, Financial Inclusion and IT support. In addition a range of social and support groups are provided to improve the quality of service users lives, this is through offering specialist support to enable people to maintain and develop skills and self-confidence, reduce isolation, loneliness and depression.

### **Volunteers**

Volunteers support our activities and without whom it simply wouldn't be possible to deliver what we do. Volunteers take on a variety of roles in varying degrees of length from being a committee member, to being a fundraiser or support the delivery of projects. The Trustees plan to create new roles in the next year with the support of our local infrastructure organisation.

## **FINANCIAL REVIEW**

### **Financial Position**

General fund income in the year was £240,350 (2023: £156,417), primarily from grants, donations, and sponsorships. Expenditure was £244,241 (2023: £161,694) resulting in net deficit of £3,369 (2022: £10,128) for the period.

### **Reserves Policy**

In determining the charity's reserves policy, the Trustees have taken into account the unpredictable nature of its income from donations, gifts and legacies and the need to avoid suspension of much needed services to its vulnerable client group.

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### Trustees' Report (Incorporating the Directors Report) (continued)

Period ended 31 March 2024

The Trustees have therefore resolved that, so far as possible, unrestricted reserves should be held to enable services to be sustained for a period of six months in the event of a marked downturn in income. Such reserves would also be required to cover the financial obligations of the charity in the event of dissolution. After consideration the trustees consider the appropriate level of unrestricted reserves to be £100,000. The Trustees are carefully monitoring the reserves position on a regular basis to ensure current services can be maintained.

The unrestricted reserves not invested in fixed assets at 31 March 2024 were £52,323 (2022: £100,443 and excludes designated funds of £nil (2022: £40,493).

### Principle Risks and Uncertainties

The principal risk to the charity is short-term grant funding and restricted income sources. The change in funding priorities may impact the charities ability to meet a growing demand for services into the future. Whilst there are more opportunities for core funding these are limited as a result of the competitive nature of these funding posts due to cost-of-living pressures.

The Trustees forecast the level of funding required to meet its objectives on a regular basis so that they are in a position to meet the charities obligations.

### Governing Document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Decision Making

The organisation is governed by a Board of Directors, which consists of nominated members. The Board is responsible for the management and control of the Charity and overall direction of its work. Directors are also appointed as Trustees of the Charity. The day to day operations of the charity are over seen by the Charity Manager who is reportable to the Charity Chair.

The Directors have the power to co-opt new Directors as set out in the Memorandum and Articles of Association.

The Trustees, who are also the Directors for the purpose of company law, and who served during the year were:

Buckley, Heather	Resigned 10 August 2023
Davis, Richard	Appointed 10 August 2023
Deas, David	
Deas, Maxine	Appointed 10 August 2023
Goodfellow, Angela	
Harris-Merrick, Victoria	Resigned 1 October 2023
Laborte, Maria	Appointed 10 August 2023
Pages, Marc	Appointed 10 August 2023
Rance, Lesley	Appointed 10 August 2023



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### Trustees' Report (Incorporating the Directors Report) (continued)

Period ended 31 March 2024

#### Exemptions from Disclosure

There are no exemptions from disclosure.

#### Funds Held as Custodian Trustee on Behalf of Others

There are no funds held as Custodian Trustee on behalf of others.

#### Major Risks

Major risks have been reviewed and systems or procedures have been established to manage those

#### Policies and Procedures for Induction and Training of Trustees

The trustees recognise that an induction programme is vital to ensure they understand the work, demands and requirements of their role. All Trustees:

- Receive links to key documents and have access to all policies and procedures of the organisation, their purpose and implementation. This includes general organisational policies, organisational chart, board skills and experience, minutes of meetings, charity commission guidance i.e., the essential trustee
- Receive training relevant to their role, responsibilities and individual needs. This includes Safeguarding, Health and Safety, Employment Law, Diversity and Inclusion, Financial Management
- Trustees are kept up to date with regards to organisational developments, alongside updates from regulators and partners.
- Annual appraisal and opportunities for mentoring and training.

**Trustees' Report (Incorporating the Directors Report) (continued)****Period ended 31 March 2024****Statement of Trustees' responsibilities**

The Trustees, who are also the Directors of Northumberland Pride Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

**Small Company Provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemptions.

The Trustees' annual report was approved on 19 December 2024 and signed on behalf of the Trustees



**Richard Davies**  
Trustee

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### Independent Examiner's Report to the Trustees of Northumberland Pride Limited

Period ended 31 March 2024

I report on the financial statements for the period ended 31 March 2024, which comprise the statement of financial activities (including income and expenditure account), balance sheet and the related notes to the accounts.

#### Responsibilities and basis of report

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

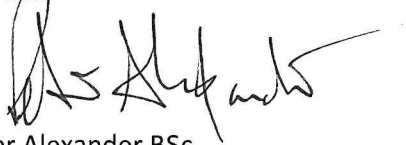
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act').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

#### Independent examiner's statement

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

- accounting records were not kept in respect of the company as required by section 386 of the 2006 Act and, in any other case, section 130 of the Charities Act 2011; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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



Peter Alexander BSc  
Stephenson Coates Audit Limited  
Chartered Accountants  
West 2, Asama Court  
Newcastle Business Park  
Newcastle upon Tyne  
NE4 7YD

Date: 19 December 2024

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### Statement of Financial Activities (Including Income and Expenditure Account)

Period ended 31 March 2024

	Note	2024			2022
		Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	3	37,717	199,062	236,779	148,852
Charitable activities	4	1,803	-	1,803	5,622
Investments	5	1,768	-	1,768	1,943
Total income		41,288	199,062	240,350	156,417
<b>Expenditure</b>					
Raising funds	6	2,924	-	2,924	2,544
Charitable activities	6	125,042	116,275	241,317	159,150
Total expenditure	6	127,966	116,275	244,241	161,694
Net gains on investments		522	-	522	(4,851)
<b>Net (expenditure)/ income</b>		(86,156)	82,787	(3,369)	(10,128)
Transfers between funds		96,740	(96,740)	-	-
Net movement in funds		10,584	(13,953)	(3,369)	(10,128)
Funds brought forward		142,940	13,953	156,893	167,021
<b>Total funds carried forward</b>	<b>14</b>	<b>153,524</b>	<b>-</b>	<b>153,524</b>	<b>156,893</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 12 to 19 form part of these financial statements.

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### Balance Sheet As At 31 March 2024

	Note	2024 £	2022 £
<b>Fixed Assets</b>			
Tangible assets	11	1,201	2,004
Investments held as fixed assets	11	-	57,725
		<u>1,201</u>	<u>59,729</u>
<b>Current Assets</b>			
Debtors	12	40	22,115
Cash at bank and in hand		155,736	84,760
		<u>155,776</u>	<u>106,875</u>
<b>Creditors: amounts due within one year</b>	13	(3,453)	(9,711)
<b>Net current assets</b>		<u>152,323</u>	<u>97,164</u>
<b>Net assets</b>		<u>153,524</u>	<u>156,893</u>
<b>Charity Funds</b>			
Unrestricted funds		53,524	102,447
Designated funds		100,000	40,493
Restricted funds		-	13,953
	14	<u>153,524</u>	<u>156,893</u>

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

The members have not required the charitable company to obtain an audit of its financial statements for the period ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

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

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

The notes on pages 12 to 19 form part of these financial statements.

The financial statements were approved by the Board of Trustees on 19 December 2024 and signed on their behalf by:



**Richard Davies**  
Trustee

**Company number: 11326518**

**1. General Information**

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Suit 1, 6th Floor, West A, Hadrian House, Higham Place, Newcastle upon Tyne, NE1 8AF.

**2. Accounting Policies****2a. Basis of Accounting**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Charities Act 2011, the Companies Act 2006, and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**2b. Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the Income will be received and the amount can be measured reliably, other than income that relates to specific future events.

The charity receives government grants. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Grants for capital expenditure are shown as deferred income and are amortised over the useful life of the asset.

**2c. Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.



**Notes to the Financial Statements (continued)****Period ended 31 March 2024****2d. Taxation**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

**2e. Fund Accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**2f. Tangible Fixed Assets**

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost 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:

Fixtures and Fittings	25% straight line
Computer equipment	33% straight line

**2g. Debtors and Creditors Receivable/Payable Within One Year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**2h. Cash at bank and in Hand**

Cash at bank and in hand includes cash and instant access bank accounts.

**2i. Provisions**

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

**2j. Pensions**

The charitable company has pension contributions under a defined contribution auto enrolment arrangement.

**2k. Financial Instruments**

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Notes to the Financial Statements (continued)****Period ended 31 March 2024****2l. Preparation of the Accounts on a Going Concern Basis**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**2m. Operating Leases**

The charity classifies the lease of the premises and photocopier hire as operating leases. Rentals charges are charged on a straight line basis over the term of the lease.

**2n. Donated Services and Facilities**

No amount is included in the financial statements for volunteer time in line with the SORP. Further detail is given in the Trustees' Annual Report.

**2o. Investments**

Investments are a form of financial instrument and are initially recognised at transaction value and subsequently measured at their fair value at the balance sheet date using quoted market price. The statement of financial activities includes the net gains and losses arising on revaluations and disposals.

**3. Donations and Legacies**

	<b>2024</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Donations (including gift aid)	26,687	22,968
Legacies	5,000	10,000
Grants	205,092	115,884
	<u>236,779</u>	<u>148,852</u>

The income from grants received was £205,092 (2022: £115,884) of which £6,030 was unrestricted (2022: £14,500) and £199,062 was restricted (2022: £101,384)

**4. Income from Charitable Activities**

	<b>2024</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Charges for services, equipment and contributions	<u>1,803</u>	<u>5,622</u>

**5. Income from Investments**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Investment income	<u>1,768</u>	<u>1,943</u>



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## Notes to the Financial Statements (continued)

Period ended 31 March 2024

### 6. Analysis of Expenditure on Charitable Activities

	2024	2022
	£	£
<b>Activities undertaken directly</b>		
Wages and salaries	97,078	69,085
Purchases	11,516	3,635
Travel and subsistence	1,512	3,711
Transport and outings	7,203	6,837
Establishment expenses	-	16,581
Print, post, stationery and telephone	-	5,394
Computer maintenance	-	2,985
Project expenditure	-	3,634
Staff and volunteer training	-	706
Repairs and renewals	-	231
Sundry expenses	10,482	283
	<u>127,791</u>	<u>113,082</u>
<b>Support costs</b>		
Salaries	40,987	20,887
Defined contribution pension cost	2,354	249
Training and welfare	-	20
Travel and subsistence	4,819	225
Repairs and renewals	8,689	116
Establishment expenses	33,440	8,123
Print, post, stationery and telephone	10,765	2,480
Hire of equipment	1,827	-
Computer maintenance	3,040	1,262
Advertising and marketing	866	-
Sundry expenses	571	283
Bookkeeping fees	-	4,663
Legal fees	1,213	48
Consultancy fees	600	-
Bank charges	199	-
Depreciation and amortisation	2,212	1,904
<b>Governance</b>		
Wages and salaries	-	1,968
Independent examiner's remuneration	1,944	3,840
Total expenditure on charitable activities	<u>241,317</u>	<u>159,150</u>
<b>Raising funds</b>		
fundraising costs	2,924	216
Investment management costs	-	360
Wages and salaries	-	1,968
Total expenditure	<u>244,241</u>	<u>161,694</u>

**Notes to the Financial Statements (continued)****Period ended 31 March 2024****7. Trustees' Remuneration and Benefits**

There were no Trustees' remuneration or other benefits for the year ended 30 April 2024 (2022: £nil).

The key management personnel of the charity comprise the trustees and the charity manager who was appointed post year end. The total employee benefits (excluding employer pension costs) of the key management personnel of the Trust were £ nil (2022: £nil).

A total of £nil (2022: £nil) were reimbursed to Trustee's in respect of expenses incurred.

**8. Staff Costs**

	<b>2024</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Gross wages and salaries	138,065	91,940
Employers National Insurance	-	-
Employers Pension Contributions	2,354	249
	<u>140,419</u>	<u>92,189</u>

The average number of employees during the period was 6 (2022: 5) with all employee time involved in providing either direct charitable services, support to the governance of the charity or support services to charitable activities. No employee received employee benefits of more than £60,000 during the year (2022: nil)

**9 Net Movement in Funds**

Net movement in funds is stated after charging:

	<b>2024</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Depreciation	2,212	1,904
Pension costs	2,354	249

**10 Independent Examiner's Remuneration for the Year**

The independent examiner's remuneration amounts to an independent examination fee of £1,800 (2022 - £1,290). This includes preparation of the financial statements.

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### Notes to the Financial Statements (continued)

Period ended 31 March 2024

#### 11. Tangible Fixed Assets

	Furniture and fittings £	Computer equipment £	Total £
<b>Cost</b>			
At 1 January 2023	3,377	43,639	47,016
Additions	-	1,409	1,409
At 31 March 2024	3,377	45,048	48,425
<b>Depreciation</b>			
At 1 January 2023	3,349	41,663	45,012
Charge for year	29	2,183	2,212
At 31 March 2024	3,378	43,846	47,224
<b>Net Book Value</b>			
At 31 March 2024	(1)	1,202	1,201
At 31 December 2022	28	1,976	2,004
	<b>Listed Investments</b>		<b>Total</b>
Carrying values of investments			
At 1 January 2023	55,208		55,208
Disposal	(55,208)		(55,208)
At 31 March 2024	-		-

#### 12. Debtors

	2024 £	2022 £
Prepayments and accrued income	-	20,979
Other debtors	40	1,136
	40	22,115

#### 13. Creditors: Amounts falling due within one year

	2024 £	2022 £
Other taxes	2,444	-
Other creditors	1,009	9,711
	3,453	9,711

# Newcastle Vision Support

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## Notes to the Financial Statements (continued)

Period ended 31 March 2024

### 14. Analysis of charitable funds

	1 January 2023	Income	Expenditure	31 March 2024
<b>Unrestricted</b>				
General fund	102,447	41,288	(86,951)	56,784
Transfer between funds	-	96,740	(100,000)	(3,260)
Designated funds				
Operating fund	-	100,000	-	100,000
Safeguarding	30,000	-	(30,000)	-
Activity room	10,493	-	(10,493)	-
	<u>142,940</u>	<u>238,028</u>	<u>(227,444)</u>	<u>153,524</u>
<b>Restricted</b>				
Core salary costs	2,295	-	(2,295)	-
IT Support	1,658	10,639	(12,297)	-
Core costs	10,000	134,029	(47,289)	96,740
Day-care	-	22,728	(22,728)	-
Safeguarding adults	-	12,734	(12,734)	-
Vision matters	-	8,932	(8,932)	-
Lifeline	-	10,000	(10,000)	-
Transfer between funds			(96,740)	(96,740)
	<u>13,953</u>	<u>199,062</u>	<u>(213,015)</u>	<u>-</u>
	<u>156,893</u>	<u>437,090</u>	<u>(440,459)</u>	<u>153,524</u>
	1 January 2022	Income	Expenditure	31 December
<b>Unrestricted</b>				
General fund	102,168	53,526	(53,247)	102,447
Designated funds				
Safeguarding	30,000	-	-	30,000
Activity room	14,362	-	(3,869)	10,493
	<u>146,530</u>	<u>53,526</u>	<u>(57,116)</u>	<u>142,940</u>
<b>Restricted</b>				
Day-care	18,330	16,837	(35,167)	-
Macular	1,971	625	(2,596)	-
Safeguarding adults	-	11,284	(11,284)	-
Empowerment	-	5,000	(5,000)	-
Welfare benefits	-	4,821	(4,821)	-
Vision matters	-	32,512	(32,512)	-
Core salary costs	190	13,173	(11,068)	2,295
IT Support	-	8,639	(6,981)	1,658
Core costs	-	10,000	-	10,000
	<u>190</u>	<u>102,891</u>	<u>(109,429)</u>	<u>13,953</u>
Total funds	<u>146,720</u>	<u>156,417</u>	<u>(166,545)</u>	<u>156,893</u>

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### Notes to the Financial Statements (continued)

Period ended 31 March 2024

#### 15. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds 2,024 £	Total funds 2022 £
Tangible fixed assets	1,201	-	1,201	57,212
Current assets	155,776	-	155,776	109,392
Current liabilities	(3,453)	-	(3,453)	(9,711)
Non-current liabilities	-	-	-	-
	<u>153,524</u>	<u>-</u>	<u>153,524</u>	<u>156,893</u>

#### 16. Related Party Transactions

There were no related party transactions during the period.