

WILTSHIRE BLIND ASSOCIATION

England & Wales · Charity number 1119462

Details

Other names	WILTSHIRE SIGHT
Status	Registered
Legal form	CIO
Registered	2007-06-01
Register	View on the Charity Commission register

Contact

Address St Lucy's Sight Centre
Browfort
Bath Road
Devizes
Wiltshire
SN10 2AT

Phone 01380739113

Email info@wiltshiresight.org

Website www.wiltshiresight.org

Activities

Objects: ARE TO PROMOTE THE WELFARE OF BLIND AND PARTIALLY SIGHTED PERSONS LIVING IN WILTSHIRE AND SWINDON.

Activities: Wiltshire Sight exists to reduce the impact of sight loss, providing local services to enable Blind and Partially-Sighted people in Wiltshire and Swindon to lead fulfilling, independent lives.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Disability
- **Who:** Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** WILTSHIRE AND SWINDON
- Swindon
- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£222,294	£254,000	-	-
2024-03-31	£133,482	£228,500	-	-
2023-03-31	£188,451	£230,539	-	-
2022-03-31	£389,492	£219,562	-	-
2021-03-31	£203,987	£131,626	-	-

Trustees

Name	Role	Appointed
Carl Hall	Chair	2015-11-05
Gillian Stephens		2024-12-16
Luke Hillman		2025-03-20
Nicholas Grinham		2016-09-06
Robin Stephens		2024-03-14

WILTSHIRE BLIND ASSOCIATION

England & Wales - Charity number 1119462

Accounts

Charity no. 1119462

Wiltshire Blind Association
Report and Unaudited Financial
Statements
31 March 2025

Wiltshire Blind Association

Reference and administrative details

For the year ended 31 March 2025

Charity number 1119462

Registered office and operational address St. Lucy's Sight Centre
Browfort
Bath Road
Devizes
Wiltshire
SN10 2AT

President The Marchioness of Lansdowne

Trustees Trustees who served during the year and up to the date of this report were as follows:

Carl Hall	Chair
Rachel Farr	resigned 16 December 2024
Nicholas Grinham	
Luke Hillman	appointed 20 March 2025
Gillian Stephens	appointed 16 December 2024
Robin Stephens	

Bankers

CAF Bank Ltd	The Co-operative Bank
Kings Hill	- Business
West Malling	PO Box 250
Kent	Skelmersdale
ME19 4TA	WN8 6WT

HSBC Bank Plc
45 Market Place
Devizes
Wiltshire
SN10 1HZ

Wiltshire Blind Association

Reference and administrative details

For the year ended 31 March 2025

**Investment
managers**

Rathbones Investment Management
Port of Liverpool Building
Pier Head
Liverpool
L3 1NW

**Independent
examiners**

Godfrey Wilson Limited
Chartered accountants and statutory auditors
5th Floor Mariner House
62 Prince Street
Bristol
BS1 4QD

Wiltshire Blind Association
Report of the trustees
For the year ended 31 March 2025

The trustees present their report and the financial statements for the year ended 31 March 2025.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

About Wiltshire Blind Association

The charitable object of Wiltshire Blind Association is to promote the welfare of blind and partially sighted persons living in Wiltshire and Swindon.

The operating name for the charity is **Wiltshire Sight**.

Our aim is to ensure that everyone newly diagnosed or living with sight loss in Wiltshire and Swindon, including children and young people, have equal and timely access to the support and services they need.

We work with people affected by sight loss to help them navigate the often complex provision of services, joining up health, social care and community services.

Our strategy is defined by the views and needs of people with sight loss, and our services reflect what they identify as important to them.

Our outcomes

Those directly affected by sight loss (including children) in Wiltshire and Swindon will:

- Understand their eye condition, and what it means for them;
- Have someone to talk to who will understand and listen;
- Be able to remain as independent as possible, and to look after themselves and their family;

Wiltshire Blind Association

Report of the trustees

For the year ended 31 March 2025

- Be able to access support to improve their health and wellbeing;
- Have access to the right benefits, and be able to maintain control of finances and plan for the future;
- Have access to volunteering opportunities and employment support;
- Be able to be part of their community and play an active role in it;
- Be aware of, and able to use, resources and technology that is relevant to their needs;
- Understand how to make the most of their remaining sight;
- Be able to make connections with others living with sight loss; and
- Be able to influence the services which affect them and others living with sight loss.

Families and carers of people affected by sight loss in Wiltshire and Swindon will have:

- Access to support, advice and guidance in how to support people with sight loss; and
- A greater understanding of the challenges faced by people with sight loss and the resources available to overcome these challenges.

Local authorities, health service and other providers in Wiltshire and Swindon will be supported to:

- Understand and address the needs of people living with sight loss in the provision of effective statutory services; and
- Work together to ensure greater consistency, good practice and reduced duplication of services for people living with sight loss.

Communities, businesses and the general public in Wiltshire and Swindon will have a:

- Greater awareness of the importance of eye health, regular eye checks and other action to prevent sight loss; and
- Greater awareness of the challenges faced by people living with sight loss and be supported to remove barriers that inhibit participation and inclusion.

Wiltshire Blind Association

Report of the trustees

For the year ended 31 March 2025

Review of the year

The past year has been one of steady growth and consolidation for Wiltshire Sight. At a time when several of the large national sight loss organisations are scaling back their direct services, we have taken important steps forward — reaching more individuals than ever before, strengthening our community presence, and ensuring that no one in Wiltshire and Swindon has to face sight loss alone.

Our innovative partnership with Sight Support West of England and Insight Gloucestershire — sharing a central team for management, finance, fundraising, communications, and administration — enables us to deliver high-quality, comprehensive services across the region. This collaborative approach not only brings cost and management efficiencies for our charity but ensures that people with sight loss benefit from consistent, high-quality support. The marked growth in the number of people accessing one-to-one support and our social activities highlights the difference this partnership model is making.

Extending our reach and deepening our impact

We currently provide services to 1,610 people with sight loss in Wiltshire and Swindon. Over the past year we have provided face-to-face support to 838 individuals, delivering over 1,800 information, advice and guidance interventions - a 52% increase on the previous year.

We now operate 19 hubs across Wiltshire, bringing support closer to people's homes — with over 98% of service users living within five miles of a hub. Across the county, 273 unique individuals engaged in our local social groups and activities (a 35% rise on 2023/24), with new groups launched in Trowbridge, Tisbury and Amesbury during the year.

“I was having one of the worst days since losing my sight. Then I walked into the Wiltshire Sight hub in Salisbury. The advice and support I was able to get has given me so much hope and confidence.”

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Report of the trustees
For the year ended 31 March 2025

Recognising that weekday groups aren't accessible for everyone, and to help groups of service users with similar needs and interests, we also introduced four new virtual hubs via Zoom this year, offering tailored peer support for university students, working-age adults, parents of visually impaired children, and young carers. In addition, telephone consultations have been introduced to offer quicker, more flexible support — especially important after a new diagnosis when reassurance is urgently needed.

Over the year, our combined team of volunteers contacted 332 randomly selected service users across our group of charities, to ask for feedback on their experience. 97% rated the service they had received as good, with 77% rating it as excellent. We are incredibly proud that over 93% of service users contacted reported feeling more able to cope with day-to-day life after receiving support from us, and 91% of those who were suffering from isolation reported feeling less isolated.

Raising awareness

Our public awareness work stepped up in 2024/25. During National Eye Health Week, together with Sight Support and Insight Gloucestershire, we ran a coordinated campaign across social media and in our charity shops, promoting the importance of regular eye checks. We've revitalised our social media channels, introducing more video testimonies and case studies.

We have also installed new information stations — featuring key messages and resources — in our shops, providing eye health information and informing the general public about support available.

Wiltshire Blind Association

Report of the trustees

For the year ended 31 March 2025

Digital inclusion

In March, we welcomed a new Digital Inclusion Lead in Wiltshire, whose role will be to replicate the success of our Bristol programme, running smartphone and tablet training courses, alongside providing one-to-one IT support through a team of digital volunteers. Now that we have the staffing in place this project will be a key priority in 2025.

Involving our community

This year, 121 volunteers gave their time and energy to support others in Wiltshire, contributing over 4,500 hours of their time. In our most recent volunteer survey, 95% told us that they felt positive and happy in their roles. Just over 23% of our volunteers in Wiltshire have direct experience of sight loss themselves, enriching our services with lived experience.

Our shared West of England Lived Experience Advisory Panel (LEAP - previously named the Client Advisory Group) continues to guide our work. The panel, made up of local people with sight loss from across the region, plays a crucial role in shaping our services, communications, and strategy.

Governance

This year we recruited two new trustees, one with lived experience of sight loss, and another who grew up with parents with sight loss. We remain committed to diversifying our Board to reflect the community we serve and ensure we have the right skills and experience for the future.

In 2024 we worked with Sight Support and Insight Gloucestershire to formalise the governance structure between our three charities, to clarify management reporting lines and put in place a procedure for disputes. We now have a draft Partnership Agreement which has been agreed by all three Boards and will be finalised in the coming few months.

Wiltshire Blind Association

Report of the trustees

For the year ended 31 March 2025

Plans for the future

Our Operational Plan for 2025/26 sets out clear objectives, actions, and success indicators. Our key priorities for the coming year are:

- Monitor impact and respond to anticipated increasing demand for services following changes to the national CVI (Certificate of Vision Impairment) process (which will now include a referral to local sight loss support services) and cuts to national charities' services;
- Embed the new Digital Inclusion project in Wiltshire and ensure wide reach and take-up across the county;
- Develop our outreach work to engage harder-to-reach communities, conducting research into excluded communities in Swindon; and
- Develop our corporate fundraising offer, building relationships with local companies to increase our corporate income and harness volunteering opportunities.

Financial review

Expenditure for 2024/25 was in line with the budget set for the year by the Board. In line with our reserves policy, the Board set a deficit budget to bring down reserves during the year. However, due to the receipt of an unexpected legacy, income for the year was higher than expected, resulting in a smaller deficit than for the year than budgeted, of approximately £42,000.

Our partnership model with Sight Support West of England and Insight Gloucestershire continues to make a significant difference to our overhead costs which means that more of the income we receive is able to go directly to fund our frontline services. In line with our financial planning, we are continuing to use our free reserves to fund services as we bring down our reserves levels in line with our Reserves Policy.

Wiltshire Blind Association

Report of the trustees

For the year ended 31 March 2025

Going concern

After making appropriate enquiries, the Board of Trustees has a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, it continues to adopt the going concern basis in preparing the financial statements.

Charitable funders and supporters

Wiltshire Sight wishes to thank all its charitable funders and supporters, listed below for the year April 2024 – March 2025. As an independent charity we rely on the generosity of our supporters and the local community. Without their support we would not be able to deliver any of our valuable work providing local support for blind and partially sighted people in communities across Wiltshire and Swindon:

Athelstan Probus Club	Moonraker Lodge No 8747
Awards For All	Benevolent Fund
Calne Town Council	Nixon & Shaw Opticians, Devizes
The Co-op Local Community Fund	Sainsburys, Devizes
D&M Gompels	Salisbury Baptist Church Ladies Friendship Group
Devizes Bowls Club	Salisbury and District Darts League
Devizes Town Band	St James Trust
Inchcape Foundation	St Johns Omnes As Unum
Lord Hanson Foundation	St Thomas PCC
Malmesbury Opticians	Trowbridge Town Council
Mark Jones Eye Care	West Lavington WI
Marlborough Town Council	Westbury Town Council
Melksham Almshouses	

Wiltshire Blind Association

Report of the trustees

For the year ended 31 March 2025

Reserves policy

Total funds held at 31 March 2025 were £558,005, of which £20,000 were restricted in accordance with the donors' wishes. A further £129,143 of unrestricted reserves are tied up in the capital assets of the charity and £150,000 has been designated by the trustees for both building maintenance and to ensure the charity can fulfil its commitments over the next few years under our new collaboration agreement venture with Sight Support West of England and Insight Gloucestershire.

Our current level of free reserves, defined as unrestricted general funds is £258,862.

The trustees are particularly aware of the need to take certain factors into account to cover fluctuations in income (principally legacies), current liabilities and unplanned expenditure. The target amount for contingency set by the charity is therefore 12 months' operating costs. The trustees are aware that the level of unrestricted general funds is slightly higher than the target amount, and will take action in the coming year to bring funds down to the target level. The reserves policy is kept under constant scrutiny by the trustees.

The level of reserves has been set by Wiltshire Sight taking into account the following:

- The smooth running of the charity, and the provision of core services to visually impaired clients, needs to be maintained. Funds should be available to continue to subsidise the provision of core services until alternative sources of funding can be found;
- If the charity were to close it would take a minimum of 12 months to find alternative and equivalent sources of support for our visually impaired clients across Wiltshire and Swindon;
- Funding should be available to deal with the contingencies which might arise in the day to day running of the organisation; and
- A number of costs would be associated with dissolution of the charity.

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Report of the trustees

For the year ended 31 March 2025

Structure, governance and management

The organisation converted from a charitable company limited by guarantee to a Charitable Incorporated Organisation (CIO) on 1 September 2020. The charity was established in 1918 and registered under the Companies Act 2006 on 22 January 2007 and registered under the Charities Act 2011 on 1 June 2007. A new constitution of the CIO replaced the existing Memorandum of Association on 1 September 2020. This constitution establishes the objects and powers of the CIO, and governs its operations.

The organisation is governed by a Board of Trustees. The trustees do not receive any remuneration for their services to the charity.

In the event of the CIO being wound up, the trustees have no liability to contribute to its assets.

Related parties

There were no related party transactions with trustees or senior management.

Risk management and delegation

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate systems and controls are in place in order to mitigate those risks and to provide reasonable assurance against fraud and error. During the year the trustees have considered the major risks and systems have been put in place to mitigate their impact.

The charity investment portfolio is managed by an independent investments manager who operates within the specific guidelines and restrictions set and is reviewed annually by the board.

Wiltshire Blind Association

Report of the trustees

For the year ended 31 March 2025

Public benefit

The Board of Trustees have given due consideration to Charity Commission published guidance on the operation of the public benefit requirement and confirm that these requirements are met by the charity.

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements 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 accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

Wiltshire Blind Association
Report of the trustees
For the year ended 31 March 2025

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity have no liability to contribute to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Independent examiners

Godfrey Wilson Limited were re-appointed as the charity's independent examiners at the Annual General Meeting and have confirmed their willingness to act in that capacity.

Approved by the trustees on 2 September 2025 and signed on their behalf by



Carl Hall - Chair

Independent examiner's report

To the trustees of

Wiltshire Blind Association

I report to the trustees on my examination of the accounts of Wiltshire Blind Association (the CIO) for the year ended 31 March 2025, which are set out on pages 16 to 29.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Godfrey Wilson Limited also provides bookkeeping services to the CIO. I confirm that as a member of the ICAEW I am subject to the FRC's Revised Ethical Standard 2016, which I have applied with respect to this engagement.

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

- (1) accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

Independent examiner's report

To the trustees of

Wiltshire Blind Association

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.

Rob Wilson

Date: 3 September 2025

Robert Wilson FCA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Wiltshire Blind Association

Statement of financial activities

For the year ended 31 March 2025

	Note	Restricted £	Unrestricted £	2025 Total £	2024 Total £
Income from:					
Donations and legacies	3	-	164,841	164,841	81,314
Charitable activities	4	24,050	23,217	47,267	42,154
Investments		-	10,186	10,186	10,014
Total income		<u>24,050</u>	<u>198,244</u>	<u>222,294</u>	<u>133,482</u>
Expenditure on:					
Raising funds		-	31,408	31,408	10,630
Charitable activities		4,050	218,542	222,592	217,870
Total expenditure	6	<u>4,050</u>	<u>249,950</u>	<u>254,000</u>	<u>228,500</u>
Net income / (expenditure) before gains		20,000	(51,706)	(31,706)	(95,018)
Net gains / (losses) on investments	11	-	(10,571)	(10,571)	32,655
Net income / (expenditure) and net movement in funds	7	<u>20,000</u>	<u>(62,277)</u>	<u>(42,277)</u>	<u>(62,363)</u>

Wiltshire Blind Association

Statement of financial activities

For the year ended 31 March 2025

	Note	Restricted £	Unrestricted £	2025 Total £	2024 Total £
Net income / (expenditure) and net movement in funds (continued)	7	20,000	(62,277)	(42,277)	(62,363)
Reconciliation of funds:					
Total funds brought forward		<u>-</u>	<u>600,282</u>	<u>600,282</u>	<u>662,645</u>
Total funds carried forward		<u><u>20,000</u></u>	<u><u>538,005</u></u>	<u><u>558,005</u></u>	<u><u>600,282</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 15 to the accounts.

Wiltshire Blind Association

Balance sheet

As at 31 March 2025

	Note	£	2025 £	2024 £
Fixed assets				
Tangible assets	10		129,143	133,729
Investments	11		342,855	515,916
			471,998	649,645
Current assets				
Debtors	12	-		88,555
Cash at bank and in hand		150,408		32,705
		150,408		121,260
Liabilities				
Creditors: amounts falling due within 1 year	13	(64,401)		(170,623)
Net current assets / (liabilities)			86,007	(49,363)
Net assets	14		558,005	600,282
Funds	15			
Restricted funds			20,000	-
Unrestricted funds				
Designated funds			279,143	433,729
General funds			258,862	166,553
Total charity funds			558,005	600,282

Approved by the trustees on 2 September 2025 and signed on their behalf by



Carl Hall - Chair

Wiltshire Blind Association

Notes to the financial statements

For the year ended 31 March 2025

1. Accounting policies

a) General information and basis of preparation

Wiltshire Blind Association is an unincorporated charity registered in England and Wales. The registered office address is St. Lucy's Sight Centre, Browfort, Bath Road, Devizes, Wiltshire, SN10 2AT.

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

Wiltshire Blind Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern. The charity holds unrestricted funds of £538,005 and has sufficient cash and investments to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of provision of a specified service is deferred until criteria for income recognition are met.

d) 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.

Wiltshire Blind Association

Notes to the financial statements

For the year ended 31 March 2025

1. Accounting policies (continued)

e) Funds accounting

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 charity's work or for specific projects being undertaken by the charity.

f) Expenditure and irrecoverable VAT

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.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Grants payable

Grants payable are charged in the year in which the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attached have been fulfilled. Grants offered subject to conditions at the year end are noted as commitment but are not accrued as expenditure.

h) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated in full to expenditure on charitable activities which is deemed to be reflective of the activities of the charity in this period.

i) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Long leasehold	50 years straight line
Computer equipment	3 years straight line*
Fixtures and fittings	25% reducing balance

Items of equipment are capitalised where the purchase price exceeds £500.

* During the year, the charity updated its accounting policy for the depreciation of computer equipment to align with the policy applied by the parent charity and across the group. Previously, computer equipment was depreciated using the 25% reducing balance method. From this year onwards, the depreciation policy has been changed to a straight-line basis over 3 years. The impact of this change in the current year is an increase in the depreciation charge of £212. If this policy had been applied retrospectively, the net book value of computer equipment as at the year end would have been £1,683 lower. No prior year adjustments have been made in respect of this change, as the impact is not considered material.

Wiltshire Blind Association

Notes to the financial statements

For the year ended 31 March 2025

1. Accounting policies (continued)

j) Investments

Investments held at the year end are valued at the current market value at that date. Investment income from dividends is included in incoming resources while realised and unrealised losses and gains on investments are shown separately on the statement of financial activities (SoFA). Realised gains and losses are calculated on investment disposals during the year as the difference between the opening market value and the proceeds received on sale. Unrealised gains and losses are calculated on investment holdings at the year end as the difference between the closing market value and the opening market value or purchase value during the year.

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

o) Foreign currency transactions

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

p) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Wiltshire Blind Association

Notes to the financial statements

For the year ended 31 March 2025

1. Accounting policies (continued)

p) Accounting estimates and key judgements (continued)

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described below.

Depreciation

As described in note 1i to the financial statements, depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life.

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2024 Total £
Income from:			
Donations and legacies	-	81,314	81,314
Charitable activities	11,558	30,596	42,154
Investments	-	10,014	10,014
Total income	<u>11,558</u>	<u>121,924</u>	<u>133,482</u>
Expenditure on:			
Raising funds	-	10,630	10,630
Charitable activities	9,158	208,712	217,870
Total expenditure	<u>9,158</u>	<u>219,342</u>	<u>228,500</u>
Net income / (expenditure) before gains	2,400	(97,418)	(95,018)
Net gains on investments	-	32,655	32,655
Net income / (expenditure)	2,400	(64,763)	(62,363)
Transfers between funds	<u>(2,400)</u>	<u>2,400</u>	<u>-</u>
Net movement in funds	<u>-</u>	<u>(62,363)</u>	<u>(62,363)</u>

3. Income from donations and legacies

	2025 Total £	2024 Total £
Donations	20,436	21,889
Legacies	144,405	59,425
	<u>164,841</u>	<u>81,314</u>

All income from donations and legacies in the current and prior period was unrestricted.

Wiltshire Blind Association

Notes to the financial statements

For the year ended 31 March 2025

4. Income from charitable activities

	Restricted £	Unrestricted £	2025 Total £
Grants	24,050	15,492	39,542
Resource sales	-	7,725	7,725
	<u>24,050</u>	<u>23,217</u>	<u>47,267</u>

Prior period comparative:

	Restricted £	Unrestricted £	2024 Total £
Grants	11,558	19,805	31,363
Resource sales	-	10,791	10,791
	<u>11,558</u>	<u>30,596</u>	<u>42,154</u>

5. Government grants

Income recorded as government grants are discretionary awards made by local councils and administrations totaling £3,800 (2024: £4,630). In 2025 the National Lottery Community Fund awarded a grant of £19,500 (2024: £nil). There are no unfulfilled conditions or contingencies attached to any of these grant awards.

Wiltshire Blind Association

Notes to the financial statements

For the year ended 31 March 2025

6. Total expenditure

	Raising funds £	Charitable activities £	Support and governance £	2025 Total £	Raising funds £	Charitable activities £	Support and governance £	2024 Total £
Staff costs (note 8)	-	78,887	-	78,887	8,018	75,978	-	83,996
Grants payable	31,408	134,874	-	166,282	2,612	133,343	-	135,955
Depreciation	-	-	4,586	4,586	-	-	4,753	4,753
Accountancy	-	-	3,040	3,040	-	-	2,628	2,628
Advertising and promotion	-	-	-	-	-	-	42	42
Insurance	-	-	463	463	-	-	370	370
Investment management fees	-	-	300	300	-	-	300	300
Bank charges	-	-	407	407	-	-	407	407
Repairs and maintenance	-	-	-	-	-	-	14	14
Subscriptions	-	-	35	35	-	-	35	35
Sub-total	31,408	213,761	8,831	254,000	10,630	209,321	8,549	228,500
Allocation of support and governance costs	-	8,831	(8,831)	-	-	8,549	(8,549)	-
Total expenditure	31,408	222,592	-	254,000	10,630	217,870	-	228,500

Total governance costs were £2,700 (2024: £2,340).

All amounts included in grants payable are paid to Sight Support West of England, the parent charity of Wiltshire Blind Association, for direct Wiltshire service delivery costs paid by Sight Support, and for shared operational costs under our collaboration agreement.

Wiltshire Blind Association

Notes to the financial statements

For the year ended 31 March 2025

7. Net movement in funds

This is stated after charging:

	2025	2024
	£	£
Depreciation	4,586	4,753
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Independent examiner's remuneration (excluding VAT):		
▪ Independent examination fee	<u>2,250</u>	<u>1,950</u>

8. Staff costs and numbers

Staff costs were as follows:

	2025	2024
	£	£
Salaries and wages	70,708	75,872
Social security costs	4,632	4,583
Pension costs	<u>3,547</u>	<u>3,541</u>
	<u>78,887</u>	<u>83,996</u>

No employee earned more than £60,000 during the year.

The key management personnel of the charity comprise the trustees. There was no remuneration paid to key management personnel.

	2025	2024
	No.	No.
Average number of employees	4	7
Full time equivalent number of employees	<u>3</u>	<u>4</u>

9. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Wiltshire Blind Association

Notes to the financial statements

For the year ended 31 March 2025

10. Tangible fixed assets

	Long leasehold £	Computer equipment £	Fixtures and fittings £	Total £
Cost				
At 1 April 2024 and at 31 March 2025	<u>161,424</u>	<u>34,562</u>	<u>34,070</u>	<u>230,056</u>
Depreciation				
At 1 April 2024	32,280	32,031	32,016	96,327
Charge for the year	<u>3,228</u>	<u>848</u>	<u>510</u>	<u>4,586</u>
At 31 March 2025	<u>35,508</u>	<u>32,879</u>	<u>32,526</u>	100,913
Net book value				
At 31 March 2025	<u>125,916</u>	<u>1,683</u>	<u>1,544</u>	<u>129,143</u>
At 31 March 2024	<u>129,144</u>	<u>2,531</u>	<u>2,054</u>	<u>133,729</u>

11. Investments

	2025 £	2024 £
Market value at 1 April 2024	508,017	449,185
Additions	196,126	86,053
Disposals proceeds	(365,157)	(59,876)
Historical cost update	36	-
Realised gains / (losses)	1,676	(1,206)
Unrealised gains / (losses)	<u>(12,283)</u>	<u>33,861</u>
Market value at 31 March 2025	328,415	508,017
Cash held pending reinvestment	<u>14,440</u>	<u>7,899</u>
Total investments	<u>342,855</u>	<u>515,916</u>
Represented by:		
Listed equities	328,415	508,017
Cash	<u>14,440</u>	<u>7,899</u>
Total investments	<u>342,855</u>	<u>515,916</u>

Investments comprise listed investments held by the charity via Rathbones.

Wiltshire Blind Association

Notes to the financial statements

For the year ended 31 March 2025

12. Debtors

	2025	2024
	£	£
Trade debtors	-	555
Accrued income	-	88,000
	<u>-</u>	<u>88,000</u>
	<u><u>-</u></u>	<u><u>88,555</u></u>

13. Creditors : amounts due within 1 year

	2025	2024
	£	£
Owed to Sight Support West of England	61,701	168,283
Accruals	2,700	2,340
	<u>64,401</u>	<u>170,623</u>
	<u><u>64,401</u></u>	<u><u>170,623</u></u>

14. Analysis of net assets between funds

	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	129,143	-	129,143
Investments	-	150,000	192,855	342,855
Current assets	20,000	-	130,408	150,408
Current liabilities	-	-	(64,401)	(64,401)
	<u>20,000</u>	<u>279,143</u>	<u>258,862</u>	<u>558,005</u>
Net assets at 31 March 2025	<u>20,000</u>	<u>279,143</u>	<u>258,862</u>	<u>558,005</u>

	Designated funds £	General funds £	Total funds £
Prior period comparative			
Tangible fixed assets	133,729	-	133,729
Investments	300,000	215,916	515,916
Current assets	-	121,260	121,260
Current liabilities	-	(170,623)	(170,623)
	<u>433,729</u>	<u>166,553</u>	<u>600,282</u>
Net assets at 31 March 2024	<u>433,729</u>	<u>166,553</u>	<u>600,282</u>

Wiltshire Blind Association

Notes to the financial statements

For the year ended 31 March 2025

15. Movements in funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers between funds £	Gains / (losses) £	At 31 March 2025 £
Restricted funds						
Wiltshire community sight loss service	-	4,550	(4,050)	-	-	500
Digital Inclusion	-	19,500	-	-	-	19,500
Total restricted funds	-	24,050	(4,050)	-	-	20,000
Unrestricted funds						
<i>Designated funds:</i>						
Development fund	300,000	-	-	(300,000)	-	-
Building maintenance fund	-	-	-	30,000	-	30,000
Collaboration fund	-	-	-	120,000	-	120,000
Fixed asset fund	133,729	-	(4,586)	-	-	129,143
<i>Total designated funds</i>	<u>433,729</u>	<u>-</u>	<u>(4,586)</u>	<u>(150,000)</u>	<u>-</u>	<u>279,143</u>
General funds	<u>166,553</u>	<u>198,244</u>	<u>(245,364)</u>	<u>150,000</u>	<u>(10,571)</u>	<u>258,862</u>
Total unrestricted funds	<u>600,282</u>	<u>198,244</u>	<u>(245,364)</u>	<u>-</u>	<u>(10,571)</u>	<u>538,005</u>
Total funds	<u>600,282</u>	<u>222,294</u>	<u>(249,414)</u>	<u>-</u>	<u>(10,571)</u>	<u>558,005</u>

Purposes of restricted funds

Wiltshire community sight loss service Funding provided for the costs of a Community Sight Loss Advisor in Wiltshire.

Digital Inclusion To provide technology support for people with sight loss.

Purposes of designated funds

Development fund To fund Sight Support West of England to provide sight loss advice and guidance services across Wiltshire and Swindon.

Building maintenance fund To provide for significant building repairs which may be required to maintain the St. Lucy's Sight Centre in Devizes.

Collaboration fund To ensure Wiltshire Sight can fulfil its commitments under our new collaboration agreement venture with Sight Support West of England and Insight Gloucestershire.

Fixed asset fund Represents the net book value of fixed assets.

Wiltshire Blind Association

Notes to the financial statements

For the year ended 31 March 2025

15. Movements in funds (continued)
Prior period comparative

	At 1 April 2023 £	Income £	Expenditure £	Transfers between funds £	Gains £	At 31 March 2024 £
Restricted funds						
Wiltshire community sight loss service	-	2,500	(2,500)	-	-	-
Screwfix	-	2,400	-	(2,400)	-	-
Trowbridge services hub	-	6,658	(6,658)	-	-	-
Total restricted funds	-	11,558	(9,158)	(2,400)	-	-
Unrestricted funds						
<i>Designated funds:</i>						
Development fund	300,000	-	-	-	-	300,000
Fixed asset fund	138,482	-	(4,753)	-	-	133,729
<i>Total designated funds</i>	<i>438,482</i>	<i>-</i>	<i>(4,753)</i>	<i>-</i>	<i>-</i>	<i>433,729</i>
General funds	224,163	121,926	(214,591)	2,400	32,655	166,553
Total unrestricted funds	662,645	121,926	(219,344)	2,400	32,655	600,282
Total funds	662,645	133,484	(228,502)	-	32,655	600,282

16. Financial instruments at fair value

	2025 £	2024 £
Financial assets measured at fair value	342,855	515,916

Financial assets measured at fair value comprise listed investments.

17. Related party transactions

Nick Grinham and Carl Hall (to 26 July 2024), trustees of Wiltshire Blind Association (WBA), are also trustees of Sight Support West of England (SSWE). WBA sees SSWE as its parent charity, and they share some services. During the year ended 31 March 2025, WBA collected monies on behalf of SSWE and granted it £166,282 (2024: £135,955). SSWE recharged staff costs of £78,887 (2024: £83,996) to WBA. At 31 March 2025, WBA owed SSWE £61,701 (2024: £168,283).

WILTSHIRE BLIND ASSOCIATION

England & Wales - Charity number 1119462

Accounts

Charity no. 1119462

Wiltshire Blind Association
Report and Unaudited Financial
Statements
31 March 2024

Wiltshire Blind Association

Reference and administrative details

For the year ended 31 March 2024

Charity number 1119462

Registered office and operational address St. Lucy's Sight Centre
Browfort
Bath Road
Devizes
Wiltshire
SN10 2AT

President The Marchioness of Lansdowne

Trustees Trustees who served during the year and up to the date of this report were as follows:

Rachel Farr
Kayvan Ghotbi-
Ravandi resigned 24 November 2023
Nicholas Grinham
Carl Hall Chair
Robin Stephens appointed 14 March 2024

Bankers CAF Bank Ltd The Co-operative Bank
Kings Hill - Business
West Malling PO Box 250
Kent Skelmersdale
ME19 4TA WN8 6WT

HSBC Bank Plc
45 Market Place
Devizes
Wiltshire
SN10 1HZ

Wiltshire Blind Association

Reference and administrative details

For the year ended 31 March 2024

**Investment
managers**

Rathbones Investment Management
Port of Liverpool Building
Pier Head
Liverpool
L3 1NW

**Independent
examiners**

Godfrey Wilson Limited
Chartered accountants and statutory auditors
5th Floor Mariner House
62 Prince Street
Bristol
BS1 4QD

Wiltshire Blind Association
Report of the trustees
For the year ended 31 March 2024

The trustees present their report and the financial statements for the year ended 31 March 2024.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

About Wiltshire Blind Association

The charitable object of Wiltshire Blind Association is to promote the welfare of blind and partially sighted persons living in Wiltshire and Swindon.

The operating name for the charity is **Wiltshire Sight**.

Our aim is to ensure that everyone newly diagnosed or living with sight loss in Wiltshire and Swindon, including children and young people, have equal and timely access to the support and services they need.

We work with people affected by sight loss to help them navigate the often complex provision of services, joining up health, social care and community services.

Our strategy is defined by the views and needs of people with sight loss, and our services reflect what they identify as important to them.

Our outcomes

Those directly affected by sight loss (including children) in Wiltshire and Swindon will:

- Understand their eye condition, and what it means for them
- Have someone to talk to who will understand and listen
- Be able to remain as independent as possible, and to look after themselves and their family

Wiltshire Blind Association

Report of the trustees

For the year ended 31 March 2024

- Be able to access support to improve their health and wellbeing
- Have access to the right benefits, and be able to maintain control of finances and plan for the future
- Have access to volunteering opportunities and employment support
- Be able to be part of their community and play an active role in it
- Be aware of, and able to use, resources and technology that is relevant to their needs
- Understand how to make the most of their remaining sight
- Be able to make connections with others living with sight loss
- Be able to influence the services which affect them and others living with sight loss

Families and carers of people affected by sight loss in Wiltshire and Swindon will have:

- Access to support, advice and guidance in how to support people with sight loss
- A greater understanding of the challenges faced by people with sight loss and the resources available to overcome these challenges

Local authorities, health service and other providers in Wiltshire and Swindon will be supported to:

- Understand and address the needs of people living with sight loss in the provision of effective statutory services
- Work together to ensure greater consistency, good practice and reduced duplication of services for people living with sight loss

Communities, businesses and the general public in Wiltshire and Swindon will have a:

- Greater awareness of the importance of eye health, regular eye checks and other action to prevent sight loss
- Greater awareness of the challenges faced by people living with sight loss and be supported to remove barriers that inhibit participation and inclusion

Wiltshire Blind Association
Report of the trustees
For the year ended 31 March 2024

Review of the year

Over the past six years we have been working in partnership with Sight Support West of England to deliver our services in Wiltshire and Swindon. This year has seen a significant change in our partnership working as in July 2023 we joined forces with a third sight loss charity, Insight Gloucestershire. This means that our three charities now share all of our back-office functions, including management team, fundraising, finance, IT, HR, admin and communications. This model allows the three charities all to continue to run as independent, separate charities, but to benefit from shared costs and efficiencies, and to ensure good practice is replicated across the region.

The 23-24 year has again been a positive one for Wiltshire Sight. Although we continue to see increasing demand for services, with a 6% increase in total clients over the year, our strategy of working through local community hubs across the county has meant that we have been able to ensure people can access support and social activities in their local area. Our 20 hubs across the county mean that 96% of the population has access to local support within a 5-mile radius of their home.

This year we saw a 57% increase in the number of people attending social activities (a total of 202 individuals), with new volunteer-led groups opening alongside our community hubs in Wroughton, Calne, Marlborough, Pewsey, Amesbury and Tisbury.

In November we held another Eye Can exhibition event – this time at the Swindon Steam Museum. The event had over 150 attendees, with 100% of people rating it good or excellent.

Over the year, 88 evaluations were done by our team of volunteers: 98% of clients rated our services good, with 86% rating it as excellent. 93% of clients told us that they feel more able to cope with day-to-day life as a result of our support, and 91% said they were feeling less isolated.

Wiltshire Blind Association
Report of the trustees
For the year ended 31 March 2024

In Spring 2024 we launched a new campaign with our partners Sight Support West of England, entitled 'Here from Day One'. The focus of the campaign is the aim to ensure that everyone who is diagnosed with sight loss has access to information and support from the point of diagnosis and throughout their sight loss journey. With the launch this year of the new Eye Care Support Pathway, we will be working hard over the next year to ensure the pathway is understood by local health and social care providers in Wiltshire and that actions are identified to improve referrals and integration of the clinical and community support available.

Our annual staff and volunteer survey results were again very positive, showing an engaged and happy team. We are proud that 30% of our joint staff teams and 29% of our volunteer team have lived experience of sight loss.

Our Client Advisory Group, launched with Sight Support in early 2023 is now fully functioning and self-managing. The group, consisting of service users from across the West of England area has proved to be invaluable, providing user feedback on service developments, fundraising messages and communications.

Specific progress against the key objectives we set ourselves for 23-24 is summarised below:

- **Map the demographics of the region to identify key geographic areas where services are less accessible;**
At the end of 2023 we undertook a mapping exercise to look at the coverage of our services. With 20 hubs running across Wiltshire, we know that 100% of our clients are living within a 10-mile radius of a community hub, and 96% are within a 5-mile radius. At these hubs clients can access support from a Community Sight Loss Advisor, and join a peer support social group. This is a fantastic achievement.

Wiltshire Blind Association

Report of the trustees

For the year ended 31 March 2024

We also conducted mapping of population areas against our map of clients and identified key target areas of focus for the coming year, predominantly within more deprived areas within Swindon.

- **Ensure all community hubs fully established and supported by local volunteers. Increase CSLA capacity to deliver hubs by making those with low attendance ‘on-demand’;**
With the introduction of a new ‘Hub Maturity Model’, we now have a blueprint for the development of new community hubs through to mature hubs which are supported by volunteers, allowing our CSLAs to provide more 1-1 support to clients. We have been successful over the year in recruiting community volunteers, and the strategy is working well, with 10 hubs in Wiltshire and Swindon now considered ‘mature’ with regular volunteer support. This continues to be an area of focus for the coming year.
- **Build relationships with key community organisations to support engagement with harder-to-reach communities;**
Our outreach work to reach new communities has had to take a back seat this year, as other priorities took over. This remains a priority for the coming year.
- **Increase provision of digital support across the region;**
Providing digital support is a key priority for us, as key services continue to shift onto digital platforms and the risk of exclusion for those who are not digitally connected increases. Our Sight Loss Advisors regularly provide 1-1 technology support to people, introducing electronic magnifiers, smartphones and tablets and providing training on their use and how to become digitally connected.

Wiltshire Blind Association

Report of the trustees

For the year ended 31 March 2024

To address the increasing need for digital support being vocalised by our clients in Wiltshire, we will be seeking funding over the coming year to increase the range of technology support and training we are able to offer.

- **Grow awareness of our charity as the local charity of choice within Wiltshire through increased attendance at community events by staff or volunteers.**

We have had an increased focus on raising awareness within communities over the past year, with regular local news articles, social media sharing and posting, and posters put in local GPs, opticians and community settings, advising people where to go if they are struggling with sight loss.

With the opening of our third Wiltshire Sight shop in Trowbridge in December, we now have a very visible presence in the centre of the town. We also used the opportunity to get some good press coverage in papers and on the radio, promoting the support we can offer the local community.

Recruitment of local volunteers to support activities across the county has again gone well this year. We now have an incredible 77 active volunteers in Wiltshire, contributing over 4,000 hours of their time over the course of the last year. Volunteers have provided support over the year giving talks in schools, supporting community events such as our Aston Martin day, and doing supermarket collections. As always, we are incredibly grateful to all those who have given up their time and provided invaluable support.

Wiltshire Blind Association
Report of the trustees
For the year ended 31 March 2024

Plans for the future

Our key development priorities for the 2024-25 year include:

- Ensure all community hubs in Wiltshire run effectively and are supported by local volunteers;
- Map and build relationships with key community organisations to support engagement with under-represented communities;
- Grow awareness of our charity as the local charity of choice within Wiltshire through increased attendance at community events and an increased focus on PR through traditional media channels;
- Open at least one more charity shop in a strategic location and build an online sales operation alongside our physical shops.

Financial review

Income and expenditure for 2023/24 were in line with the budget set for the year by the board. Our partnership with Sight Support West of England has made a significant difference to our overhead costs which means that the money we raise is able to go directly on our frontline services. In line with our financial planning, we are continuing to use our free reserves to fund services as we bring down our reserves levels in line with our reserves policy.

Going concern

After making appropriate enquiries, the board of trustees has a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, it continues to adopt the going concern basis in preparing the financial statements.

Wiltshire Blind Association

Report of the trustees

For the year ended 31 March 2024

Charitable funders and supporters

Wiltshire Sight wishes to thank all its charitable funders and supporters, listed below for the year April 2023 – March 2024. As an independent charity we rely on the generosity of our supporters and the local community. Without their support we would not be able to deliver any of our valuable work providing local support for blind and partially sighted people in communities across Wiltshire and Swindon:

Calne Town Council	Nixon & Shaw Opticians, Devizes
Chippenham Borough Lands	Ray Harris Trust
Chippenham Town Council	Royal Wootton Bassett Town Council
The Co-op Local Community Fund	Salisbury and District Darts League
Devizes Lions	Sainsburys, Devizes
Devizes Town Council	Santander Trowbridge
Ever Green Social Group	Screwfix Foundation
Forss Opticians, Malmesbury	St James Trust
Inchcape Foundation	St Johns PCC
Leekes, Melksham	Trowbridge Town Council
Lord Hanson Foundation	Walter Guinness Charitable Trust
Melksham Town Council	Westbury Town Council
Morrisons Foundation	

Wiltshire Sight would also like to make a special acknowledgement in memory of Jack and Hazel Barber. Their generous bequest will help our work continue for years to come.

Reserves policy

General funds held at 31 March 2024 were £166,553. A further £133,729 of unrestricted reserves are tied up in the capital assets of the charity and £300,000 has been designated by the trustees for future ongoing projects in Wiltshire to be completed over the next three years in partnership with Sight Support West of England.

Wiltshire Blind Association
Report of the trustees
For the year ended 31 March 2024

Our current level of free reserves, defined as unrestricted net current assets/(liabilities), are in deficit of £49,363. Whilst in a current liability position, the charity holds sufficient assets within investments and has safe loan arrangements in place with our parent charity. We do not consider this to be a risk as we are taking actions to liquidate some investments in the coming weeks in order to pay down the loan balance.

The trustees are particularly aware of the need to take certain factors into account to cover fluctuations in income (principally legacies), current liabilities and unplanned expenditure. The target amount for contingency set by the charity is therefore 12 months' operating costs. The reserves policy is kept under constant scrutiny by the trustees.

The level of reserves has been set by Wiltshire Sight taking into account the following:

- The smooth running of the charity, and the provision of core services to visually impaired clients, needs to be maintained. Funds should be available to continue to subsidise the provision of core services until alternative sources of funding can be found
- If the charity were to close it would take a minimum of 12 months to find alternative and equivalent sources of support for our visually impaired clients across Wiltshire and Swindon
- Funding should be available to deal with the contingencies which might arise in the day to day running of the organisation
- A number of costs would be associated with dissolution of the charity

Wiltshire Blind Association

Report of the trustees

For the year ended 31 March 2024

Structure, governance and management

The organisation converted from a charitable company limited by guarantee to a Charitable Incorporated Organisation (CIO) on 1 September 2020. The charity was established in 1918 and registered under the Companies Act 2006 on 22 January 2007 and registered under the Charities Act 2011 on 1 June 2007. A new constitution of the CIO replaced the existing Memorandum of Association on 1 September 2020. This constitution establishes the objects and powers of the CIO, and governs its operations.

The organisation is governed by a board of trustees. The trustees do not receive any remuneration for their services to the charity.

In the event of the CIO being wound up, the trustees have no liability to contribute to its assets.

Related parties

There were no related party transactions with trustees or senior management other than donations received from trustees.

Risk management and delegation

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate systems and controls are in place in order to mitigate those risks and to provide reasonable assurance against fraud and error. During the year the trustees have considered the major risks and systems have been put in place to mitigate their impact.

The charity investment portfolio is managed by an independent investments manager who operates within the specific guidelines and restrictions set and is reviewed annually by the board.

Wiltshire Blind Association

Report of the trustees

For the year ended 31 March 2024

Public benefit

The board of trustees confirm that they have complied with their duty in section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit "Charities and Public Benefit".

Wiltshire Blind Association's charitable objectives are enshrined within its articles and, as such, the trustees ensure that this charter is carried out for the public benefit. This is done through the delivery of services which, whilst primarily aimed at those who are blind or partially sighted are, where appropriate, open to all who might benefit.

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements 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 accounting estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

Wiltshire Blind Association
Report of the trustees
For the year ended 31 March 2024

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Independent examiners

Godfrey Wilson Limited were re-appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 14 June 2024 and signed on their behalf



Carl Hall - Chair

Independent examiner's report

To the trustees of

Wiltshire Blind Association

I report to the trustees on my examination of the accounts of Wiltshire Blind Association (the CIO) for the year ended 31 March 2024, which are set out on pages 17 to 30.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Godfrey Wilson Limited also provides bookkeeping services to the CIO. I confirm that as a member of the ICAEW I am subject to the FRC's Revised Ethical Standard 2016, which I have applied with respect to this engagement.

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

- (1) accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

Independent examiner's report

To the trustees of

Wiltshire Blind Association

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.

Rob Wilson

Date: 14 June 2024

Robert Wilson FCA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Wiltshire Blind Association

Statement of financial activities

For the year ended 31 March 2024

	Note	Restricted £	Unrestricted £	2024 Total £	2023 Total £
Income from:					
Donations and legacies	3	-	81,314	81,314	106,426
Charitable activities	4	11,558	30,596	42,154	73,121
Other trading activities		-	-	-	459
Investments		-	10,014	10,014	8,445
Total income		<u>11,558</u>	<u>121,924</u>	<u>133,482</u>	<u>188,451</u>
Expenditure on:					
Raising funds		-	10,630	10,630	-
Charitable activities		<u>9,158</u>	<u>208,712</u>	<u>217,870</u>	<u>230,539</u>
Total expenditure	6	<u>9,158</u>	<u>219,342</u>	<u>228,500</u>	<u>230,539</u>
Net income / (expenditure) before gains		2,400	(97,418)	(95,018)	(42,088)
Net gains / (losses) on investments	12	<u>-</u>	<u>32,655</u>	<u>32,655</u>	<u>(32,616)</u>
Net income / (expenditure)		<u>2,400</u>	<u>(64,763)</u>	<u>(62,363)</u>	<u>(74,704)</u>

Wiltshire Blind Association

Statement of financial activities

For the year ended 31 March 2024

Net income / (expenditure) (continued)		2,400	(64,763)	(62,363)	(74,704)
Transfers between funds		<u>(2,400)</u>	<u>2,400</u>	<u>-</u>	<u>-</u>
Net movement in funds	7	-	(62,363)	(62,363)	(74,704)
Reconciliation of funds:					
Total funds brought forward		<u>-</u>	<u>662,645</u>	<u>662,645</u>	<u>737,349</u>
Total funds carried forward		<u><u>-</u></u>	<u><u>600,282</u></u>	<u><u>600,282</u></u>	<u><u>662,645</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 16 to the accounts.

Wiltshire Blind Association

Balance sheet

As at 31 March 2024

	Note	£	2024 £	2023 £
Fixed assets				
Tangible assets	11		133,729	138,482
Investments	12		515,916	474,320
			649,645	612,802
Current assets				
Debtors	13	88,555		54,467
Cash at bank and in hand		32,705		117,880
		121,260		172,347
Liabilities				
Creditors: amounts falling due within 1 year	14	(170,623)		(122,504)
Net current assets / (liabilities)			(49,363)	49,843
Net assets	15		600,282	662,645
Funds	16			
Unrestricted funds				
Designated funds			433,729	438,482
General funds			166,553	224,163
Total charity funds			600,282	662,645

Approved by the trustees on 14 June 2024 and signed on their behalf



Carl Hall - Chair

Wiltshire Blind Association

Notes to the financial statements

For the year ended 31 March 2024

1. Accounting policies

a) Basis of preparation

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

Wiltshire Blind Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern. The charity holds unrestricted funds of £600,282 and has sufficient cash and investments to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of provision of a specified service is deferred until criteria for income recognition are met.

d) 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.

Wiltshire Blind Association

Notes to the financial statements

For the year ended 31 March 2024

1. Accounting policies (continued)

e) Funds accounting

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 charity's work or for specific projects being undertaken by the charity.

f) Expenditure and irrecoverable VAT

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.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Grants payable

Grants payable are charged in the year in which the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attached have been fulfilled. Grants offered subject to conditions at the year end are noted as commitment but are not accrued as expenditure.

h) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated in full to expenditure on charitable activities which is deemed to be reflective of the activities of the charity in this period.

i) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Long leasehold	50 years straight line
Computer equipment	25% reducing balance
Fixtures and fittings	25% reducing balance

Items of equipment are capitalised where the purchase price exceeds £500.

j) Investments

Investments held at the year end are valued at the current market value at that date. Investment income from dividends is included in incoming resources while realised and unrealised losses and gains on investments are shown separately on the statement of financial activities (SoFA). Realised gains and losses are calculated on investment disposals during the year as the difference between the opening market value and the proceeds received on sale. Unrealised gains and losses are calculated on investment holdings at the year end as the difference between the closing market value and the opening market value or purchase value during the year.

Wiltshire Blind Association

Notes to the financial statements

For the year ended 31 March 2024

1. Accounting policies (continued)

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

o) Foreign currency transactions

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

p) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described below.

Depreciation

As described in note 1i to the financial statements, depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life.

Wiltshire Blind Association

Notes to the financial statements

For the year ended 31 March 2024

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2023 Total £
Income from:			
Donations and legacies	-	106,426	106,426
Charitable activities	5,334	67,787	73,121
Other trading activities	-	459	459
Investments	-	8,445	8,445
Total income	5,334	183,117	188,451
Expenditure on:			
Charitable activities	5,334	225,205	230,539
Total expenditure	5,334	225,205	230,539
Net income / (expenditure) before gains	-	(42,088)	(42,088)
Net losses on investments	-	(32,616)	(32,616)
Net income / (expenditure) and net movement in funds	-	(74,704)	(74,704)

3. Income from donations and legacies

	2024 Total £	2023 Total £
Donations	21,889	21,449
Legacies	59,425	84,977
	81,314	106,426

All income from donations and legacies in the current and prior period was unrestricted.

Wiltshire Blind Association

Notes to the financial statements

For the year ended 31 March 2024

4. Income from charitable activities

	Restricted £	Unrestricted £	2024 Total £
Grants	11,558	19,805	31,363
Resource sales	-	10,791	10,791
	<u>11,558</u>	<u>30,596</u>	<u>42,154</u>

Prior period comparative:

	Restricted £	Unrestricted £	2023 Total £
Grants	5,334	67,611	72,945
Resource sales	-	176	176
	<u>5,334</u>	<u>67,787</u>	<u>73,121</u>

5. Government grants

Income recorded as government grants are discretionary awards made by local councils and administrations totaling £4,630 (2023: £6,934). In 2023 the National Lottery Community Fund awarded a grant of £10,000. There are no unfulfilled conditions or contingencies attached to any of these grant awards.

Wiltshire Blind Association

Notes to the financial statements

For the year ended 31 March 2024

6. Total expenditure

	Raising funds £	Charitable activities £	Support and governance £	2024 Total £	Charitable activities £	Support and governance £	2023 Total £
Staff costs (note 9)	8,018	75,978	-	83,996	67,594	-	67,594
Grants payable	2,612	133,343	-	135,955	149,434	-	149,434
Depreciation	-	-	4,753	4,753	-	5,258	5,258
Accountancy	-	-	2,628	2,628	-	2,537	2,537
Advertising and promotion	-	-	42	42	-	-	-
Insurance	-	-	371	371	-	360	360
Investment management fees	-	-	300	300	-	300	300
IT and communications	-	-	-	-	-	15	15
Bank charges	-	-	407	407	-	216	216
Repairs and maintenance	-	-	14	14	-	4,790	4,790
Subscriptions	-	-	35	35	-	35	35
Sub-total	10,630	209,321	8,549	228,500	217,028	13,511	230,539
Allocation of support and governance costs	-	8,549	(8,549)	-	13,511	(13,511)	-
Total expenditure	10,630	217,870	-	228,500	230,539	-	230,539

Total governance costs were £2,340 (2023: £2,220)

All amounts included in grants payable are paid to Sight Support West of England (SSWE), the parent charity of Wiltshire Blind Association for the provision and management of sight loss services in Wiltshire and Swindon.

Wiltshire Blind Association

Notes to the financial statements

For the year ended 31 March 2024

7. Net movement in funds

This is stated after charging:

	2024	2023
	£	£
Depreciation	4,753	5,258
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Independent examiner's remuneration (excluding VAT):		
▪ Independent examination fee	<u>2,340</u>	<u>1,850</u>

9. Staff costs and numbers

Staff costs were as follows:

	2024	2023
	£	£
Salaries and wages	75,872	61,177
Social security costs	4,583	3,473
Pension costs	<u>3,541</u>	<u>2,944</u>
	<u>83,996</u>	<u>67,594</u>

No employee earned more than £60,000 during the year.

The key management personnel of the charity comprise the trustees. There was no remuneration paid to key management personnel.

	2024	2023
	No.	No.
Average head count	<u>7</u>	<u>4</u>

10. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Wiltshire Blind Association

Notes to the financial statements

For the year ended 31 March 2024

11. Tangible fixed assets

	Long leasehold £	Computer equipment £	Fixtures and fittings £	Total £
Cost				
At 1 April 2023 and at 31 March 2024	<u>161,424</u>	<u>34,562</u>	<u>34,070</u>	<u>230,056</u>
Depreciation				
At 1 April 2023	29,052	30,961	31,561	91,574
Charge for the year	<u>3,228</u>	<u>1,070</u>	<u>455</u>	<u>4,753</u>
At 31 March 2024	<u>32,280</u>	<u>32,031</u>	<u>32,016</u>	96,327
Net book value				
At 31 March 2024	<u><u>129,144</u></u>	<u><u>2,531</u></u>	<u><u>2,054</u></u>	<u><u>133,729</u></u>
At 31 March 2023	<u><u>132,372</u></u>	<u><u>3,601</u></u>	<u><u>2,509</u></u>	<u><u>138,482</u></u>

12. Investments

	2024 £	2023 £
Market value at 1 April 2023	474,320	499,273
Additions	86,053	32,500
Disposals proceeds	(59,876)	(19,192)
Equalisations	-	146
Realised gains / (losses)	(1,206)	(206)
Unrealised gains / (losses)	33,861	(32,556)
Movement in cash balances	<u>(17,236)</u>	<u>(5,645)</u>
Market value at 31 March 2024	<u><u>515,916</u></u>	<u><u>474,320</u></u>
Represented by:		
Listed equities	508,017	449,185
Cash	<u>7,899</u>	<u>25,135</u>
Total	<u><u>515,916</u></u>	<u><u>474,320</u></u>

Investments comprise listed investments held by the charity via Rathbones.

Wiltshire Blind Association

Notes to the financial statements

For the year ended 31 March 2024

13. Debtors

	2024	2023
	£	£
Trade debtors	555	392
Accrued income	88,000	54,075
	88,555	54,467

14. Creditors : amounts due within 1 year

	2024	2023
	£	£
Trade creditors	-	526
Owed to Sight Support West of England	168,283	119,758
Accruals	2,340	2,220
	170,623	122,504

15. Analysis of net assets between funds

	Designated funds £	General funds £	Total funds £
Tangible fixed assets	133,729	-	133,729
Investments	300,000	215,916	515,916
Current assets	-	121,260	121,260
Current liabilities	-	(170,623)	(170,623)
Net assets at 31 March 2024	433,729	166,553	600,282

	Designated funds £	General funds £	Total funds £
Prior period comparative			
Tangible fixed assets	138,482	-	138,482
Investments	300,000	174,320	474,320
Current assets	-	172,347	172,347
Current liabilities	-	(122,504)	(122,504)
Net assets at 31 March 2023	438,482	224,163	662,645

Wiltshire Blind Association

Notes to the financial statements

For the year ended 31 March 2024

16. Movements in funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers between funds £	Gains / (losses)	At 31 March 2024 £
Restricted funds						
Wiltshire community sight loss service	-	2,500	(2,500)	-	-	-
Screwfix	-	2,400	-	(2,400)	-	-
Trowbridge services hub	-	6,658	(6,658)	-	-	-
Total restricted funds	-	11,558	(9,158)	(2,400)	-	-
Unrestricted funds						
<i>Designated funds:</i>						
Development fund	300,000	-	-	-	-	300,000
Fixed asset fund	138,482	-	(4,753)	-	-	133,729
<i>Total designated funds</i>	<u>438,482</u>	<u>-</u>	<u>(4,753)</u>	<u>-</u>	<u>-</u>	433,729
General funds	<u>224,163</u>	<u>121,926</u>	<u>(214,591)</u>	<u>2,400</u>	<u>32,655</u>	166,553
Total unrestricted funds	<u>662,645</u>	<u>121,926</u>	<u>(214,591)</u>	<u>2,400</u>	<u>32,655</u>	600,282
Total funds	<u>662,645</u>	<u>133,484</u>	<u>(223,749)</u>	<u>-</u>	<u>32,655</u>	600,282

Purposes of restricted funds

Wiltshire community sight loss service Funding provided for the costs of a Community Sight Loss Advisor in Wiltshire.

Screwfix Funding the replacement of a boiler at St Lucy's Sight Centre.

Trowbridge services hub To fund the fitting out and equipment costs of a new resource centre in Trowbridge.

Purposes of designated funds

Development fund To fund Sight Support West of England to provide sight loss advice and guidance services across Wiltshire and Swindon.

Fixed asset fund Represents the net book value of fixed assets.

Purposes of transfers between funds

Transfers from restricted funds represent the purchase of a new boiler in the prior year. The restriction has been discharged by the purchase of the asset.

Wiltshire Blind Association

Notes to the financial statements

For the year ended 31 March 2024

16. Movements in funds (continued)

Prior period comparative	At 1 April 2022 £	Income £	Expenditure and losses £	Gains / (losses) £	At 31 March 2023 £
Restricted funds					
Wiltshire Community Sight Loss Service	-	5,334	(5,334)	-	-
Total restricted funds	-	5,334	(5,334)	-	-
Unrestricted funds					
<i>Designated funds:</i>					
Development fund	300,000	-	-	-	300,000
Fixed asset fund	143,740	-	(5,258)	-	138,482
<i>Total designated funds</i>	443,740	-	(5,258)	-	438,482
General funds	293,609	183,117	(219,947)	(32,616)	224,163
Total unrestricted funds	737,349	183,117	(225,205)	(32,616)	662,645
Total funds	737,349	188,451	(230,539)	(32,616)	662,645

17. Financial instruments at fair value

	2024 £	2023 £
Financial assets measured at fair value	515,916	474,320

Financial assets measured at fair value comprise listed investments.

18. Related party transactions

Nick Grinham, Carl Hall and Kayvan Ghotbi-Ravandi (to 24 November 2023), trustees of Wiltshire Blind Association (WBA), are also trustees of Sight Support West of England (SSWE). WBA sees SSWE as its parent charity, and they share some services. During the year ended 31 March 2024, WBA collected monies on behalf of SSWE and granted it £135,955 (2023: £149,434). SSWE recharged staff costs of £83,996 (2023: £67,594) to WBA. At 31 March 2024, WBA owed SSWE £168,283 (2023: £119,758).

WILTSHIRE BLIND ASSOCIATION

England & Wales - Charity number 1119462

Accounts

Charity no. 1119462

Wiltshire Blind Association
Report and Unaudited Financial
Statements
31 March 2023

Wiltshire Blind Association

Reference and administrative details

For the year ended 31 March 2023

Charity number 1119462

Registered office and operational address St. Lucy's Sight Centre
Browfort
Bath Road
Devizes
Wiltshire
SN10 2AT

President The Marchioness of Lansdowne

Trustees Trustees who served during the year and up to the date of this report were as follows:

Rachel Farr
Kayvan Ghotbi-
Ravandi appointed 2 November 2022
Nicholas Grinham
Carl Hall Chair
Simon Williams resigned 1 June 2022

Bankers CAF Bank Ltd The Co-operative Bank
Kings Hill - Business
West Malling PO Box 250
Kent Skelmersdale
ME19 4TA WN8 6WT

HSBC Bank Plc
45 Market Place
Devizes
Wiltshire
SN10 1HZ

Wiltshire Blind Association

Reference and administrative details

For the year ended 31 March 2023

Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD
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Wiltshire Blind Association
Report of the trustees
For the year ended 31 March 2023

The trustees present their report and the financial statements for the year ended 31 March 2023.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

About Wiltshire Blind Association

The charitable object of Wiltshire Blind Association is to promote the welfare of blind and partially sighted persons living in Wiltshire and Swindon.

The operating name for the charity is **Wiltshire Sight**.

Our aim is to ensure that everyone newly diagnosed or living with sight loss in Wiltshire and Swindon, including children and young people, have equal and timely access to the support and services they need.

We work with people affected by sight loss to help them navigate the often complex provision of services, joining up health, social care and community services.

Our strategy is defined by the views and needs of people with sight loss, and our services reflect what they identify as important to them.

Our outcomes

Those directly affected by sight loss (including children) in Wiltshire and Swindon will:

- Understand their eye condition, and what it means for them
- Have someone to talk to who will understand and listen
- Be able to remain as independent as possible, and to look after themselves and their family

Wiltshire Blind Association

Report of the trustees

For the year ended 31 March 2023

- Be able to access support to improve their health and wellbeing
- Have access to the right benefits, and be able to maintain control of finances and plan for the future
- Have access to volunteering opportunities and employment support
- Be able to be part of their community and play an active role in it
- Be aware of, and able to use, resources and technology that is relevant to their needs
- Understand how to make the most of their remaining sight
- Be able to make connections with others living with sight loss
- Be able to influence the services which affect them and others living with sight loss

Families and carers of people affected by sight loss in Wiltshire and Swindon will have:

- Access to support, advice and guidance in how to support people with sight loss
- A greater understanding of the challenges faced by people with sight loss and the resources available to overcome these challenges

Local authorities, health service and other providers in Wiltshire and Swindon will be supported to:

- Understand and address the needs of people living with sight loss in the provision of effective statutory services
- Work together to ensure greater consistency, good practice and reduced duplication of services for people living with sight loss

Communities, businesses and the general public in Wiltshire and Swindon will have a:

- Greater awareness of the importance of eye health, regular eye checks and other action to prevent sight loss
- Greater awareness of the challenges faced by people living with sight loss and be supported to remove barriers that inhibit participation and inclusion

Wiltshire Blind Association
Report of the trustees
For the year ended 31 March 2023

Review of the year

Over the past five years we have been working in partnership with Sight Support West of England to deliver our services in Wiltshire and Swindon. This partnership has been very beneficial to the charity, firstly in reducing our overhead costs which enables us to spend more of our limited resources on essential services for our clients, and secondly enabling us to benefit from sharing and exchange of knowledge and good practice in the delivery of sight loss services across a larger region, including Bristol, Bath & N-E Somerset, and South Gloucestershire.

Wiltshire Blind Association remains an independent charity committed to providing high quality local services to blind and partially sighted people across Wiltshire and Swindon. The only change over the past five years is that our front-line services are being delivered through Sight Support West of England.

The 22-23 year has been a very positive one for Wiltshire Sight. Although we continue to see increasing demand for services, our strategy of working through local community hubs across the county has meant that we have been able to ensure people can access support and social activities in their local area. In the past year we have opened new hubs in Swindon Coleview, Lawn and Tisbury. We now have 20 hubs across the county where we offer services on a regular basis.

Our client reach in Wiltshire and Swindon has increased by 15% over the year, to 1,240. The Community Sight Loss Advisor team held just over 2,000 one-to-one sessions with clients.

Our Sight Loss Assessment framework measures clients' progress against six key outcome areas:

- Understanding sight condition and registration
- Communication and technology
- Managing at home

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Report of the trustees
For the year ended 31 March 2023

- Moving around
- Health and wellbeing
- Finances and employment

Data collected over the year shows that 88% of the clients we have been working with in 22-23 have already recorded significant improvement during the year in at least one outcome area as a result of our support. Many of these have made significant progress in several or all of the areas in which they were seeking support.

In our evaluation calls with clients, 100% of clients have rated our services good, with 90% rating it as excellent. 94% of clients have told us that they feel more able to cope with day-to-day life as a result of our support.

In October, Wiltshire Sight held a very successful 'Eye Can' exhibition in Salisbury. The event included a range of guest speakers, and exhibitors from a wide range of commercial, public and voluntary organisations coming together to showcase opportunities and technology for people with sight loss. The exhibition attracted more than 150 people over the course of the day, including 55 new clients who had previously not accessed our services. 100% of those interviewed rated event very good or excellent.

In December we launched a joint public awareness campaign with Sight Support, entitled 'See It My Way'. The online campaign included videos, quotes and articles about living with sight loss, and was received very well by our client group, and shared widely.

Wiltshire Blind Association

Report of the trustees

For the year ended 31 March 2023

Our joint fundraising team expanded this year too, with the recruitment of a new Community & Corporate Fundraiser to develop local events and partnership with local businesses. We have also trained our first cohort of volunteer speakers to go out into the community to deliver awareness talks on our behalf - several talks have been booked for early 23-24. In individual giving we now have 504 current active supporters, an increase of 36% over the year.

Specific progress against the key objectives we set ourselves for 22-23 is summarised below:

- **Professionalisation of phone lines to ensure Community Sight Loss team freed up to provide more direct client support**

With funding from the Thomas Pocklington Trust's Get Set Progress internship programme, we recruited a new Customer Service Intern in June to act as the first point of contact for phone calls from clients and the general public. The post was ring-fenced to someone living with sight loss who was either looking for their first employment opportunity, or was long-term unemployed.

The post has had a big impact, both for the organisation and the individual recruited. Not being tied to the phones has enabled our Community Sight Loss advisors to be out in the community more and provide more support to clients. Our intern, Jordon, has settled into the team well and is really proving his worth. Funding allowing, we will aim to continue this post for the foreseeable future.

- **Continue to develop peer support and social opportunities in accessible locations across the county**

Over the year we have focussed on developing new social groups, run by volunteers and sitting alongside our advice hubs. New groups were started in Salisbury, Devizes, Swindon, Chippenham and Trowbridge, and as a result over the year we have seen a 125% increase in the number of people attending social activities. Of those who flagged up isolation as an issue, 88% have told us that they feel less isolated as a result of our support.

Wiltshire Blind Association

Report of the trustees

For the year ended 31 March 2023

- **Develop a plan for engagement with harder-to-reach and increase awareness within these communities of sight loss and available services**

Our outreach work to reach new communities has progressed rather slowly. As a result we are currently in the process of seeking funding for an outreach post who can move this forward over the next year.

- **Raise awareness in communities through local campaigns**

We have had an increased focus on raising awareness within communities over the past year, with regular local news articles, a big increase in social media sharing and posting, and posters put in local GPs, opticians and community settings, advising people where to go if they are struggling with sight loss.

During our training week in March, we held a teambuilding 'Paper the Region' event, resulting in more than 60 posters being put up and leaflets left in nearly 50 different healthcare settings.

In February we conducted a mailing to care homes in the region, offering support for residents with sight loss and gauging interest in training for care home staff.

- **Focus on recruitment of local volunteers to support hubs,**

Recruitment of local volunteers to support hubs has gone really well this year. We now have an incredible 62 active volunteers in Wiltshire, contributing over 3,000 hours of their time over the course of the last year. As always, we are incredibly grateful to all those who have given up their time and provided invaluable support.

Our annual volunteer survey results were again very positive, showing an engaged and happy team. Some quotes from the survey include:

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Report of the trustees

For the year ended 31 March 2023

“You are a lovely charity to volunteer for and I feel supported but not pressured.”

“The friendly staff make the whole aspect of being a volunteer special. Whilst carrying out my roles I feel that I'm very much a part of a team and a very valued part.”

- **Open at least one more charity shop**

In October we opened our second charity shop, linked to our resource centre in Devizes. Situated in a prominent position in the Marketplace, the shop has significantly increased our visibility in the town, and we receive regular enquiries from shoppers about support for family, friends or neighbours with sight loss.

Through the hard work of the shop teams, both the new shop in Devizes and our first shop in Salisbury are turning a good profit, which in turn makes a big contribution to keeping our sight loss advisory services operating.

As with our Salisbury shop, the design of the Devizes shop has accessibility at the core, particularly for people with sight loss – bright and airy, with wide pathways and spacing on the shop floor, high contrast colours for the till area and doorframes, and an accessible till system designed for use by visually-impaired volunteers. Over the next year we will be installing information points in the shops to provide the general public with more information about eye health, sight loss, and the support the charity can provide.

We are very grateful to our supporters for the huge number of high-quality donations received to stock the shops – over the past 12 months we have received over 5,000 bags of donations from across the county.

Wiltshire Blind Association

Report of the trustees

For the year ended 31 March 2023

Plans for the future

Our key development priorities for the 2023-24 year include:

- Map the demographics of the region to identify key geographic areas where services are less accessible
- Ensure all community hubs fully established and supported by local volunteers. Increase CSLA capacity to deliver hubs by making those with low attendance 'on-demand'
- Build relationships with key community organisations to support engagement with harder-to-reach communities
- Increase provision of digital support across the region
- Grow awareness of our charity as the local charity of choice within Wiltshire through increased attendance at community events by staff or volunteers

Financial review

Income and expenditure for 2022-23 were in line with the budget set for the year by the board. Our partnership with Sight Support West of England has made a significant difference to our overhead costs which means that the money we raise is able to go directly on our frontline services. In line with our financial planning, we are continuing to use our free reserves to fund services as we bring down our reserves levels in line with our Reserves Policy.

After making appropriate enquiries, the board of trustees has a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, it continues to adopt the going concern basis in preparing the financial statements.

Wiltshire Blind Association

Report of the trustees

For the year ended 31 March 2023

Charitable funders and supporters

Wiltshire Sight wishes to thank all its charitable funders and supporters, listed below for the year April 2022 – March 2023. As an independent charity we rely on the generosity of our supporters and the local community. Without their support we would not be able to deliver any of our valuable work providing local support for blind and partially sighted people in communities across Wiltshire and Swindon:

Arnold Clarke	Melksham Town Council
Asda Foundation	National Lottery
Calne Town Council	Postcode Lottery
Chippenham Borough Lands	Salisbury and District Darts
Chippenham Town Council	League
The Co-op Local Community Fund	Samuel William Farmer Trust
Devizes Lions	Santander Trowbridge
Devizes Rotary Club	Screwfix Foundation
Devizes Town Council	St James Trust
Douglas Arter Foundation	St Mary and St Ethelbert Church
Hawkeridge Congregational Chapel	Luckington
Inchcape Foundation	St Nicholas Hospital
Julia & Hans Rausing Trust	Trowbridge Town Council
Lord Hanson Foundation	Wadsworth Brewery
Marlborough Town Council	Warminster Town Council
	Wessex Toy and Model club
	Westbury Town Council

Reserves policy

Total funds held at 31 March 2023 were £662,645, of which £nil were restricted in accordance with the donors' wishes. A further £138,482 of unrestricted reserves are tied up in the capital assets of the charity and £300,000 has been designated by the trustees for future ongoing projects in Wiltshire to be completed over the next three years in partnership with Sight Support West of England.

Our current level of free reserves, defined as unrestricted net current assets is £49,843.

Wiltshire Blind Association

Report of the trustees

For the year ended 31 March 2023

The trustees are particularly aware of the need to take certain factors into account to cover fluctuations in income (principally legacies), current liabilities and unplanned expenditure. The target amount for contingency set by the charity is therefore 12 months' operating costs. The reserves policy is kept under constant scrutiny by the trustees.

The level of reserves has been set by Wiltshire Sight taking into account the following:

- The smooth running of the charity, and the provision of core services to visually impaired clients, needs to be maintained. Funds should be available to continue to subsidise the provision of core services until alternative sources of funding can be found
- If the charity were to close it would take a minimum of 12 months to find alternative and equivalent sources of support for our visually impaired clients across Wiltshire and Swindon
- Funding should be available to deal with the contingencies which might arise in the day to day running of the organisation
- A number of costs would be associated with dissolution of the charity

Structure, governance and management

The organisation converted from a charitable company limited by guarantee to a Charitable Incorporated Organisation (CIO) on 1 September 2020. The charity was established in 1918 and registered under the Companies Act 2006 on 22 January 2007 and registered under the Charities Act 2011 on 1 June 2007. A new constitution of the CIO replaced the existing Memorandum of Association on 1st September 2020. This constitution establishes the objects and powers of the CIO, and governs its operations.

The organisation is governed by a board of trustees. The trustees do not receive any remuneration for their services to the charity.

In the event of the CIO being wound up, the trustees have no liability to contribute to its assets.

Wiltshire Blind Association
Report of the trustees
For the year ended 31 March 2023

Related parties

There were no related party transactions with trustees or senior management other than donations received from trustees.

Risk management and delegation

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate systems and controls are in place in order to mitigate those risks and to provide reasonable assurance against fraud and error. During the year the trustees have considered the major risks and systems have been put in place to mitigate their impact.

The charity investment portfolio is managed by an independent investments manager who operates within the specific guidelines and restrictions set and is reviewed annually by the Board.

Public benefit

The board of trustees confirm that they have complied with their duty in section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit "Charities and Public Benefit".

Wiltshire Blind Association's charitable objectives are enshrined within its articles and, as such, the trustees ensure that this charter is carried out for the public benefit. This is done through the delivery of services which, whilst primarily aimed at those who are blind or partially sighted are, where appropriate, open to all who might benefit.

Wiltshire Blind Association

Report of the trustees

For the year ended 31 March 2023

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements 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 accounting estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Wiltshire Blind Association
Report of the trustees
For the year ended 31 March 2023

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Independent examiners

Godfrey Wilson Limited were re-appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 19 June 2023 and signed on their behalf

Carl Hall - Chair

Independent examiner's report

To the trustees of

Wiltshire Blind Association

I report to the trustees on my examination of the accounts of Wiltshire Blind Association (the CIO) for the year ended 31 March 2023, which are set out on pages 18 to 31.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the CIO's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

Godfrey Wilson Limited also provides bookkeeping services to the CIO. I confirm that as a member of the ICAEW I am subject to the FRC's Revised Ethical Standard 2016, which I have applied with respect to this engagement.

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

- (1) accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or

Independent examiner's report

To the trustees of

Wiltshire Blind Association

(3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

Date: 21 June 2023

Rob Wilson FCA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Wiltshire Blind Association

Statement of financial activities

For the year ended 31 March 2023

	Note	Restricted £	Unrestricted £	2023 Total £	2022 Total £
Income from:					
Donations and legacies	3	-	106,426	106,426	318,868
Charitable activities	4	5,334	67,787	73,121	63,447
Other trading activities	5	-	459	459	250
Investments		-	8,445	8,445	6,927
Total income		<u>5,334</u>	<u>183,117</u>	<u>188,451</u>	<u>389,492</u>
Expenditure on:					
Charitable activities		<u>5,334</u>	<u>225,205</u>	<u>230,539</u>	<u>219,562</u>
Total expenditure	7	<u>5,334</u>	<u>225,205</u>	<u>230,539</u>	<u>219,562</u>
Net income before gains		-	(42,088)	(42,088)	169,930
Net losses on investments	12	-	(32,616)	(32,616)	9,999
Net income and net movement in funds	8	<u>-</u>	<u>(74,704)</u>	<u>(74,704)</u>	<u>179,929</u>

Wiltshire Blind Association

Statement of financial activities

For the year ended 31 March 2023

Net income and net movement in funds					
(continued)	8	-	(74,704)	(74,704)	179,929
Reconciliation of funds:					
Total funds brought forward		<u>-</u>	<u>737,349</u>	<u>737,349</u>	<u>557,420</u>
Total funds carried forward		<u><u>-</u></u>	<u><u>662,645</u></u>	<u><u>662,645</u></u>	<u><u>737,349</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 16 to the accounts.

Prior period income has been reclassified to reflect the requirements of the Charities SORP (FRS 102) and to be comparable with the current year. The restatements are purely reclassifications of income and expenditure and do not affect net income.

Wiltshire Blind Association

Balance sheet

As at 31 March 2023

	Note	£	2023 £	2022 £
Fixed assets				
Tangible assets	11		138,482	143,740
Investments	12		474,320	499,273
			612,802	643,013
Current assets				
Debtors	13	54,467		1,194
Cash at bank and in hand		117,880		170,414
		172,347		171,608
Liabilities				
Creditors: amounts falling due within 1 year	14	(122,504)		(77,272)
Net current assets			49,843	94,336
Net assets	15		662,645	737,349
Funds	16			
Restricted funds			-	-
Unrestricted funds				
Designated funds			438,482	443,740
General funds			224,163	293,609
Total charity funds			662,645	737,349

Approved by the trustees on 19 June 2023 and signed on their behalf

Carl Hall - Chair

Wiltshire Blind Association

Notes to the financial statements

For the year ended 31 March 2023

1. Accounting policies

a) Basis of preparation

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

Wiltshire Blind Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern. The charity holds unrestricted funds of £662,645 and has sufficient cash reserves to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of provision of a specified service is deferred until criteria for income recognition are met.

d) 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.

Wiltshire Blind Association

Notes to the financial statements

For the year ended 31 March 2023

1. Accounting policies (continued)

e) Funds accounting

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 charity's work or for specific projects being undertaken by the charity.

f) Expenditure and irrecoverable VAT

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.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Grants payable

Grants payable are charged in the year in which the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attached have been fulfilled. Grants offered subject to conditions at the year end are noted as commitment but are not accrued as expenditure.

h) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated in full to expenditure on charitable activities which is deemed to be reflective of the activities of the charity in this period.

i) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Long leasehold	50 years straight line
Computer equipment	25% reducing balance
Fixtures and fittings	25% reducing balance

Items of equipment are capitalised where the purchase price exceeds £500.

j) Investments

Investments held at the year end are valued at the current market value at that date. Investment income from dividends is included in incoming resources while realised and unrealised losses and gains on investments are shown separately on the statement of financial activities (SOFA). Realised gains and losses are calculated on investment disposals during the year as the difference between the opening market value and the proceeds received on sale. Unrealised gains and losses are calculated on investment holdings at the year end as the difference between the closing market value and the opening market value or purchase value during the year.

Wiltshire Blind Association

Notes to the financial statements

For the year ended 31 March 2023

1. Accounting policies (continued)

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

o) Foreign currency transactions

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

p) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described below.

Depreciation

As described in note 1i to the financial statements, depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life.

Wiltshire Blind Association

Notes to the financial statements

For the year ended 31 March 2023

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2022 Total £
Income from:			
Donations and legacies	-	318,868	318,868
Charitable activities	34,448	28,999	63,447
Other trading activities	-	250	250
Investments	-	6,927	6,927
Total income	34,448	355,044	389,492
Expenditure on:			
Charitable activities	34,448	185,114	219,562
Total expenditure	34,448	185,114	219,562
Net income before gains	-	169,930	169,930
Net gains on investments	-	9,999	9,999
Net income and net movement in funds	-	179,929	179,929

3. Income from donations and legacies

	Restricted £	Unrestricted £	2023 Total £	2022 Total £
Donations	-	21,449	21,449	22,721
Legacies	-	84,977	84,977	296,147
	-	106,426	106,426	318,868

All income from donations and legacies in the prior period was unrestricted.

Wiltshire Blind Association

Notes to the financial statements

For the year ended 31 March 2023

4. Income from charitable activities

	Restricted £	Unrestricted £	2023 Total £
Grants	5,334	67,611	72,945
Resource sales	-	176	176
	<u>5,334</u>	<u>67,787</u>	<u>73,121</u>

Prior period comparative:

	Restricted £	Unrestricted £	2022 Total £
Grants	34,448	28,946	63,394
Resource sales	-	53	53
	<u>34,448</u>	<u>28,999</u>	<u>63,447</u>

5. Income from other trading activities

	Restricted £	Unrestricted £	2023 Total £	2022 Total £
Corporate fundraising	-	336	336	250
eBay sales	-	123	123	-
	<u>-</u>	<u>459</u>	<u>459</u>	<u>250</u>

All income from other trading activities in the prior period was unrestricted.

6. Government grants

Income recorded as government grants are discretionary awards made by local councils and administrations totaling £6,934 (2022: £6,020), and a grant from the National Lottery Community Fund of £10,000 (2022: £10,000). There are no unfulfilled conditions or contingencies attached to any of these grant awards.

Wiltshire Blind Association

Notes to the financial statements

For the year ended 31 March 2023

7. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2023 Total £	Raising funds £	Charitable activities £	Support and governance costs £	2022 Total £
Staff costs (note 9)	-	67,594	-	67,594	-	-	-	-
Grants payable to Sight Support West of England	-	149,434	-	149,434	-	208,464	-	208,464
Depreciation	-	-	5,258	5,258	-	-	5,945	5,945
Accountancy	-	-	2,537	2,537	-	-	3,270	3,270
Advertising and promotion	-	-	-	-	-	-	624	624
Insurance	-	-	360	360	-	-	287	287
Investment management fees	-	-	300	300	-	-	300	300
IT and communications	-	-	15	15	-	-	(98)	(98)
Bank charges	-	-	216	216	-	-	189	189
Repairs and Maintenance	-	-	4,790	4,790	-	-	531	531
Subscriptions	-	-	35	35	-	-	50	50
Sub-total	-	217,028	13,511	230,539	-	208,464	11,098	219,562
Allocation of support and governance costs	-	13,511	(13,511)	-	-	11,098	(11,098)	-
Total expenditure	-	230,539	-	230,539	-	219,562	-	219,562

Total governance costs were £2,220 (2022: £3,000)

All amounts included in grants payable are paid to Sight Support West of England (SSWE), the parent of Wiltshire Blind Association.

Wiltshire Blind Association

Notes to the financial statements

For the year ended 31 March 2023

8. Net movement in funds

This is stated after charging:

	2023	2022
	£	£
Depreciation	5,258	5,945
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Auditor's / independent examiner's remuneration:		
▪ Audit fee / independent examination fee (including VAT)	2,220	3,000
▪ Other services	Nil	270
	<u>67,594</u>	<u>9,215</u>

9. Staff costs and numbers

Staff costs were as follows:

	2023	2022
	£	£
Salaries and wages	61,177	-
Social security costs	3,473	-
Pension costs	2,944	-
	<u>67,594</u>	<u>-</u>

No employee earned more than £60,000 during the year.

The key management personnel of the charity comprise the Trustees. The total employee benefits of the key management personnel were £Nil (2022: £Nil).

	2021	2020
	No.	No.
Average head count	<u>4.00</u>	<u>-</u>

10. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Wiltshire Blind Association

Notes to the financial statements

For the year ended 31 March 2023

11. Tangible fixed assets

	Long leasehold £	Computer equipment £	Fixtures and fittings £	Total £
Cost				
At 1 April 2022 and at 31 March 2023	<u>161,424</u>	<u>34,562</u>	<u>34,070</u>	<u>230,056</u>
Depreciation				
At 1 April 2022	25,824	30,058	30,434	86,316
Charge for the year	<u>3,228</u>	<u>903</u>	<u>1,127</u>	<u>5,258</u>
At 31 March 2023	<u>29,052</u>	<u>30,961</u>	<u>31,561</u>	91,574
Net book value				
At 31 March 2023	<u>132,372</u>	<u>3,601</u>	<u>2,509</u>	<u>138,482</u>
At 31 March 2022	<u>135,600</u>	<u>4,504</u>	<u>3,636</u>	<u>143,740</u>

12. Investments

	2023 £	2022 £
Market value at 1 April 2022	499,273	382,981
Additions	32,500	107,201
Disposals proceeds	(19,192)	(15,243)
Equalisations	146	-
Realised gains / (losses)	(206)	1,798
Unrealised gains / (losses)	(32,556)	8,201
Movement in cash balances	<u>(5,645)</u>	<u>14,335</u>
Market value at 31 March 2023	<u>474,320</u>	<u>499,273</u>
Represented by:		
Listed equities	449,185	468,493
Cash	<u>25,135</u>	<u>30,780</u>
Total	<u>474,320</u>	<u>499,273</u>

Investments comprise listed investments held by the charity via Rathbones.

Wiltshire Blind Association

Notes to the financial statements

For the year ended 31 March 2023

13. Debtors

	2023	2022
	£	£
Trade debtors	392	1,194
Accrued income	54,075	-
	54,467	1,194

14. Creditors : amounts due within 1 year

	2023	2022
	£	£
Trade creditors	526	-
Owed to Sight Support West of England	119,758	74,272
Accruals	2,220	3,000
	122,504	77,272

15. Analysis of net assets between funds

	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	138,482	-	138,482
Investments	-	300,000	174,320	474,320
Current assets	-	-	172,347	172,347
Current liabilities	-	-	(122,504)	(122,504)
Net assets at 31 March 2023	-	438,482	224,163	662,645

Prior period comparative	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	143,740	-	143,740
Investments	-	300,000	199,273	499,273
Current assets	-	-	171,608	171,608
Current liabilities	-	-	(77,272)	(77,272)
Net assets at 31 March 2022	-	443,740	293,609	737,349

Wiltshire Blind Association

Notes to the financial statements

For the year ended 31 March 2023

16. Movements in funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers and gains / (losses) £	At 31 March 2023 £
Restricted funds					
Wiltshire Community Sight Loss Service	-	5,334	(5,334)	-	-
Total restricted funds	-	5,334	(5,334)	-	-
Unrestricted funds					
<i>Designated funds:</i>					
Development fund	300,000	-	-	-	300,000
Fixed asset fund	143,740	-	(5,258)	-	138,482
<i>Total designated funds</i>	<u>443,740</u>	<u>-</u>	<u>(5,258)</u>	<u>-</u>	438,482
General funds	<u>293,609</u>	<u>183,117</u>	<u>(219,947)</u>	<u>(32,616)</u>	224,163
Total unrestricted funds	<u>737,349</u>	<u>183,117</u>	<u>(225,205)</u>	<u>(32,616)</u>	662,645
Total funds	<u>737,349</u>	<u>188,451</u>	<u>(230,539)</u>	<u>(32,616)</u>	662,645

There were no transfers between funds in the year.

Purposes of restricted funds

Wiltshire Community Sight Loss Service Funding provided for the costs of a Community Sight Loss Advisor in Wiltshire.

Purposes of designated funds

Development fund To fund Sight Support West of England to provide sight loss advice and guidance services across Wiltshire and Swindon.

Fixed asset fund Represents the net book value of fixed assets.

Wiltshire Blind Association

Notes to the financial statements

For the year ended 31 March 2023

16. Movements in funds (continued)

Prior period comparative	At 1 April 2021 £	Income £	Expenditure and losses £	Transfers between £	At 31 March 2022 £
Restricted funds					
Wiltshire Community Sight Loss Service	-	29,448	(29,448)	-	-
Salisbury Resource Centre	-	5,000	(5,000)	-	-
Total restricted funds	-	34,448	(34,448)	-	-
Unrestricted funds					
<i>Designated funds:</i>					
Development fund	188,318	-	-	111,682	300,000
Fixed asset fund	149,685	-	(5,945)	-	143,740
<i>Total designated funds</i>	<u>338,003</u>	-	<u>(5,945)</u>	<u>111,682</u>	<u>443,740</u>
General funds	<u>107,735</u>	<u>355,044</u>	<u>(179,169)</u>	<u>9,999</u>	<u>293,609</u>
Total unrestricted funds	<u>445,738</u>	<u>355,044</u>	<u>(185,114)</u>	<u>121,681</u>	<u>737,349</u>
Total funds	<u>445,738</u>	<u>389,492</u>	<u>(219,562)</u>	<u>121,681</u>	<u>737,349</u>

17. Financial instruments at fair value

	2023 £	2022 £
Financial assets measured at fair value	<u>474,320</u>	<u>499,273</u>

Financial assets measured at fair value comprise listed investments.

18. Related party transactions

Nick Grinham, Carl Hall and Kayvan Ghotbi-Ravandi, trustees of Wiltshire Blind Association (WBA) are also trustees of Sight Support West of England (SSWE). During the year ended 31 March 2023, WBA collected monies on behalf of SSWE and granted £149,434 (2022: £208,464). At 31 March 2023, WBA owed SSWE £119,758 (2022: £74,272).

During the year trustees donated £1,000 to Wiltshire Blind Association (2022: £nil)

WILTSHIRE BLIND ASSOCIATION

England & Wales - Charity number 1119462

Accounts

Charity no. 1119462

Wiltshire Blind Association
Report and Audited Financial Statements
31 March 2022

Wiltshire Blind Association

Reference and administrative details

For the year ended 31 March 2022

Charity number	1119462
Registered office and operational address	St. Lucy's Sight Centre Browfort Bath Road Devizes SN10 2AT
President	The Marchioness of Lansdowne
Trustees	Trustees who served during the year and up to the date of this report were as follows: Simon Williams resigned 1 June 2022 Nicholas Grinham Carl Hall Chair Rachel Farr
Bankers	CAF Bank Ltd The Co-operative Bank - Business Kings Hill PO Box 250 West Malling Skelmersdale Kent WN8 6WT ME19 4TA
Independent auditors	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD

Wiltshire Blind Association

Report of the trustees

For the year ended 31 March 2022

The trustees present their report and the financial statements for the year ended 31 March 2022.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

About Wiltshire Blind Association

The charitable object of Wiltshire Blind Association is to promote the welfare of blind and partially sighted persons living in Wiltshire and Swindon.

The operating name for the charity is Wiltshire Sight.

Our aim is to ensure that everyone newly diagnosed or living with sight loss in Wiltshire and Swindon, including children and young people, have equal and timely access to the support and services they need.

We work with people affected by sight loss to help them navigate the often complex provision of services, joining up health, social care and community services.

Our strategy is defined by the views and needs of people with sight loss, and our services reflect what they identify as important to them.

Our outcomes

Those directly affected by sight loss (including children) in Wiltshire and Swindon will:

- Understand their eye condition, and what it means for them;
- Have someone to talk to who will understand and listen;
- Be able to remain as independent as possible, and to look after themselves and their family;
- Be able to access support to improve their health and wellbeing;
- Have access to the right benefits, and be able to maintain control of finances and plan for the future;
- Have access to volunteering opportunities and employment support;
- Be able to be part of their community and play an active role in it;
- Be aware of, and able to use, resources and technology that is relevant to their needs;
- Understand how to make the most of their remaining sight;
- Be able to make connections with others living with sight loss; and
- Be able to influence the services which affect them and others living with sight loss.

Families and carers of people affected by sight loss in Wiltshire and Swindon will have:

- Access to support, advice and guidance in how to support people with sight loss; and
- A greater understanding of the challenges faced by people with sight loss and the resources available to overcome these challenges.

Local authorities, health service and other providers in Wiltshire and Swindon will be supported to:

- Understand and address the needs of people living with sight loss in the provision of effective statutory services; and
- Work together to ensure greater consistency, good practice and reduced duplication of services for people living with sight loss.

Wiltshire Blind Association

Report of the trustees

For the year ended 31 March 2022

Communities, businesses and the general public in Wiltshire and Swindon will have a:

- Greater awareness of the importance of eye health, regular eye checks and other action to prevent sight loss; and
- Greater awareness of the challenges faced by people living with sight loss and be supported to remove barriers that inhibit participation and inclusion.

Review of the year

Over the past four years we have been working in partnership with Sight Support West of England to deliver our services in Wiltshire and Swindon. This partnership has been very beneficial to the charity, firstly in reducing our overhead costs which enables us to spend more of our limited resources on essential services for our clients, and secondly enabling us to benefit from sharing and exchange of knowledge and good practice in the delivery of sight loss services across a larger region, including Bristol, Bath & N-E Somerset, and South Gloucestershire.

Wiltshire Blind Association remains an independent charity committed to providing high quality local services to blind and partially sighted people across Wiltshire and Swindon. The only change over the past four years is that our front-line services are being delivered through Sight Support West of England.

The past year has again been a difficult one for everyone, with the pandemic restrictions in place until summer 2021 and many vulnerable clients still feeling unable to venture out. Now restrictions have ended, we are seeing different challenges. There are a significant number of people who have delayed appointments at the eye hospital or with their optician during the pandemic. Research carried out by SpecSavers shows there were 4.3 million fewer eye tests delivered in 2020 compared to 2019 (a 23% decline). There were 316,000 fewer referrals to ophthalmology than the previous year – these are people who missed being diagnosed as a result of the pandemic. Sadly, an estimated 2,986 people nationally lost vision due to delayed identification and treatment of eye disease. The backlog of missed appointments at Eye Clinics over the last two years has meant deterioration in many peoples' sight conditions and diagnoses.

At Wiltshire Sight we are seeing the impact of this locally. More people than ever are being diagnosed, and then struggling to receive the support they need. There is more demand for our services than ever before.

During the pandemic, we continued to provide face-to-face and virtual services for people across Wiltshire and Swindon, adapting our delivery methods to suit individuals, with a constant eye on the need to reduce transmission risk. Despite the restrictions, we had 148 new clients registering with us over the year, bringing the total number of people supported over the year to 1,080.

As things have slowly returned to normal over the past year, we have had so many stories of how our support has kept people going. It's been a year of change, and we are proud of the achievements and impact the team have had:

Wiltshire Blind Association

Report of the trustees

For the year ended 31 March 2022

"Thank you so much for all you have done to keep me going over the past seven or eight months. I have been really inspired by your work, I wonder how I would have got through without it all. It has been an inspiring journey."

"Your support has given me so much more confidence. It has opened my eyes to what I can do."

"The biggest difference has been to my confidence. I will now do things around the house like washing up and making breakfast which I wouldn't have tried before. I am able to go out to the shop and feel confident crossing the road."

"Fantastic! - You're an excellent model of how a support service should work."

In early 2021 through our partnership with Sight Support we refined our Sight Loss Assessment process to make it more practical, and a more useful tool for working with clients. As part of this, we reduced our key outcome areas down to six:

- Understanding sight condition and registration;
- Communication and technology;
- Managing at home;
- Moving around;
- Health and wellbeing; and
- Finances and employment.

Data collected through the year shows that 82% of the clients we worked with in 21-22 have already recorded significant improvement during the year in at least one outcome area as a result of our support. Many of these have made significant progress in several or all of the areas in which they were seeking support.

In addition, since we introduced our evaluation measures to enable clients to provide feedback on our services, 97% of clients have rated our services good, with 90% rating it as excellent. 91% of clients have told us that they feel more able to cope with day-to-day life as a result of our support.

Specific progress against the key objectives we set ourselves for 21-22 is summarised below:

- **Opening up of community services across Wiltshire as soon as safe to do so, with full Covid-safe procedures in place;**

With some national Covid restrictions still in place until July 2021, and the need above all to protect our vulnerable clients, the transition back to face-to-face services was a measured process. Whilst we were keen to ensure those who felt able to go out had opportunities to meet face-to-face, it was important to continue to offer services over Zoom and telephone for those who were still exercising caution.

In May 2021 we hosted a sight loss exhibition in Chippenham, one of the first opportunities for people with sight loss to re-engage after the pandemic. The event was surprisingly popular, with many people saying they were so grateful for the opportunity to get face-to-face support and to try out daily living and technology aides in person.

Wiltshire Blind Association

Report of the trustees

For the year ended 31 March 2022

Over the course of the year, we re-opened community hubs in 18 different locations across the Wiltshire and Swindon – our aim being to ensure that people were able to get information, advice and guidance in an accessible location without the need to travel long distances, which are so often prohibitive for people with sight loss. As the year progressed, we saw a steadily increasing number of people attending the hubs and seeking support.

- **Develop new opportunities to increase social connections for people living with sight loss in Wiltshire and Swindon, including peer support, volunteering, social groups and befriending;**

With isolation being such a common symptom of sight loss, we have been working this year to develop our social connection offering. Although we are continuing to offer telephone befriending, several of these relationships have developed into face-to-face ones, and new face-to-face pairings are being offered. Four of our 18 hubs now have a social group attached to them, and we are also helping to connect clients to appropriate groups and activities run by other organisations. We will continue the focus on peer support and social connections over the coming year.

- **Work with Sight Support to develop an accessible Knowledge Hub of resources for clients, including an increased focus on health advice and fitness;**

Our new Knowledge Hub was launched in November at the same time as our new joint website with Sight Support West of England. This is the first time the two organisations have shared a website, but it joining up we are not only halving the costs, but are also able to provide more content, resources and regular updates, making it a much more effective and useful tool. Resources included in the joint Knowledge Hub include advice on managing in the kitchen, gardening, travelling, fraud awareness, audio described exercise classes, workouts and yoga, and technology. Importantly, as so many of our older clients are not active online, we have ensured that all resources are also available in large print and pre-recorded USB which can be sent out to clients.

- **Open at least one charity shop to support our longer-term income sustainability, whilst also acting as a client support hub, enabling more clients to access support within easy travelling distance of their home;**

Our first charity shop opened in Salisbury in early November 2021. The shop also contains a resource centre and a consultation room for clients, so we are able to conduct one-to-one advice and training at a location which is easily accessible in the centre of the city. The design of the shop has accessibility at its core, particularly for people with sight loss – bright and airy, with wide pathways and spacing on the shop floor, high contrast colours for the till area and doorframes, and an accessible till system designed for use by visually-impaired volunteers. In addition to traditional charity retail items and new goods, the store sells many of the most commonly used daily living aids, simple technology and gadgets that are useful to our visually impaired clients, including magnifiers, task lighting, talking clocks and watches, and large print diaries, calendars and games.

We are very grateful to our supporters for the huge number of high-quality donations received to stock the shop, which have helped to make it one of most popular charity shops in the area.

At time of writing, we are currently negotiating on new premises in Devizes, and hope to have this second shop open in September 2022.

Wiltshire Blind Association

Report of the trustees

For the year ended 31 March 2022

- **Work with Sight Support to develop an Advisory Board of visually impaired people across the West of England to inform strategy and planning of services and increase client engagement;**

Unfortunately progress on this objective has been slower than we had hoped. However, we do now have a joint Client Advisory group recruited, and the first meeting is planned for July 2022. We will report more on this next year.

- **Further build our team of volunteers and volunteer-led services across the county, with a particular focus on providing volunteering opportunities for people with sight loss.**

Our volunteer team continues to be strong. Although many of the new volunteers we recruited in 20-21 as telephone befrienders had to finish as they returned to work after furlough, our numbers have remained high as we have recruited for many different roles. Over the course of the year we had 44 active volunteers in Wiltshire, nine of whom are living with sight loss. Over the year our volunteers in Wiltshire contributed a total of 1,707 hours of their time. As always, we are incredibly grateful to all those who have given up their time and provided invaluable support over the year.

Plans for the future

Our key development priorities for the 2022-23 year include:

- Professionalisation of phone lines to ensure our Community Sight Loss team are freed up to provide more direct client support;
- Continue to develop peer support and social opportunities in accessible locations across the county;
- Develop a plan for engagement with harder-to-reach communities in Swindon and Wiltshire and increase awareness within these communities of sight loss and available services;
- Raise awareness in communities about services available through local campaigns – parish magazines, social media groups, mailings to care homes, and community noticeboards in key locations;
- Focus on recruitment of local volunteers to support hubs, awareness and fundraising at a local level; and
- Open at least one more charity shop.

Financial review

Income and expenditure for 2021/22 were in line with the budget set for the year by the Board. Our partnership with Sight Support West of England has made a significant difference to our overhead costs which means that the money we raise is able to go directly on our frontline services. In line with our financial planning, we are continuing to use our free reserves to fund services as we bring down our reserves levels in line with our Reserves Policy.

After making appropriate enquiries, the Board of Trustees has a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, it continues to adopt the going concern basis in preparing the financial statements.

Wiltshire Blind Association

Report of the trustees

For the year ended 31 March 2022

Charitable funders and supporters

Wiltshire Sight wishes to thank all its charitable funders and supporters, listed below for the year April 2021 – March 2022. As an independent charity we rely on the generosity of our supporters and the local community. Without their support we would not be able to deliver any of our valuable work providing local support for blind and partially sighted people in communities across Wiltshire and Swindon:

Arnold Clarke	National Lottery Community Fund
Asda Melksham	Persimmon Homes
Calne Town Council	Salisbury Darts League
Chippenham Town Council	SSEN Resilient Communities
Devizes Club for Blind	St James Trust
Devizes Town Council	St Mary and St Ethelbert Church Luckington
Inchcape Foundation	Steve Vick International
Julia & Hans Rausing Trust	Tesco Bags of Help
Lansdown Lodge of Unity	Trowbridge Town Council
Salisbury Ladies Friendship Group	Waitrose Community Matters
Lord Hanson Foundation	Walter Guinness Charitable Trust
Marlborough Town Council	Westbury Town Council
Melksham Town Council	Royal Wootton Bassett Town Council
Melksham without Parish Council	Ulverscroft Foundation

We also received in-memory donations given in memory of some of our cherished clients who sadly passed away during the year: Anthony Underwood, Kathleen Gibbs, Eileen Glynn, Neville Scannell, Richard Mountain, Rita Ford and Evelyn Humpries. Our thoughts are with their families and friends.

Reserves policy

Total funds held at 31 March 2022 were £737,349 all of which were unrestricted. £143,740 of unrestricted reserves are tied up in the capital assets of the charity and £300,000 has been designated by the trustees for future ongoing projects in Wiltshire to be completed over the next three years in partnership with Sight Support West of England.

Our current level of free reserves, defined as unrestricted net current assets is £293,609.

The target amount for contingency set by the charity is 12 months' operating costs. The Trustees are aware that, as a result of a particularly high legacy received during the 21-22 year, the level of unrestricted reserves is higher than the desired target amount. However, legacy income has huge fluctuations which tend to balance out over a number of years, and the trustees therefore recognise that it is important not to spend this income immediately, as it will be required over leaner legacy years. The Board expects the level of reserves to return back to our target amount over the next two to three years. The reserves policy will continue to be kept under constant scrutiny by the Trustees.

The level of reserves has been set by Wiltshire Sight taking into account the following:

- The smooth running of the charity, and the provision of core services to visually impaired clients, needs to be maintained. Funds should be available to continue to subsidise the provision of core services until alternative sources of funding can be found;
- If the charity were to close it would take a minimum of 12 months to find alternative and equivalent sources of support for our visually impaired clients across Wiltshire and Swindon;
- Funding should be available to deal with the contingencies which might arise in the day to day running of the organisation; and
- A number of costs would be associated with dissolution of the charity.

Wiltshire Blind Association

Report of the trustees

For the year ended 31 March 2022

Structure, governance and management

The organisation converted from a charitable company limited by guarantee to a Charitable Incorporated Organisation (CIO) on 1st September 2020. The charity was established in 1918 and registered under the Companies Act 2006 on 22 January 2007 and registered under the Charities Act 2011 on 1 June 2007. A new constitution of the CIO replaced the existing Memorandum of Association on 1st September 2020. This constitution establishes the objects and powers of the CIO, and governs its operations.

The organisation is governed by a Board of Trustees. The Trustees do not receive any remuneration for their services to the charity.

In the event of the CIO being wound up, the trustees have no liability to contribute to its assets.

On 1 April 2021, Sight Support West of England (charity number 1178384) became the controlling party of Wiltshire Blind Association. The consolidated group accounts are available from the Charity Commission.

Related parties

There were no related party transactions with trustees or senior management.

Risk management and delegation

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate systems and controls are in place in order to mitigate those risks and to provide reasonable assurance against fraud and error. During the year the trustees have considered the major risks and systems have been put in place to mitigate their impact.

The charity investment portfolio is managed by an independent investments manager who operates within the specific guidelines and restrictions set and is reviewed annually by the Board.

Public benefit

The board of trustees confirm that they have complied with their duty in section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit "Charities and Public Benefit".

Wiltshire Blind Association's charitable objectives are enshrined within its articles and, as such, the Trustees ensure that this charter is carried out for the public benefit. This is done through the delivery of services which, whilst primarily aimed at those who are blind or partially sighted are, where appropriate, open to all who might benefit.

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Wiltshire Blind Association

Report of the trustees

For the year ended 31 March 2022

The law applicable to charities in England and Wales 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 the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements 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 accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

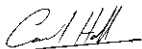
The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditors

Godfrey Wilson Limited were appointed as auditors to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 9 December 2022 and signed on their behalf by



Carl Hall - Chair

Independent auditors' report

To the members of

Wiltshire Blind Association

Opinion

We have audited the financial statements of Wiltshire Blind Association (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, balance sheet and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Independent auditors' report

To the members of

Wiltshire Blind Association

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- sufficient accounting records have not been kept;
- the financial statements are not in agreement with the accounting records and returns; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The procedures we carried out and the extent to which they are capable of detecting irregularities, including fraud, are detailed below:

Independent auditors' report

To the members of

Wiltshire Blind Association

(1) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.

(2) We reviewed the charity's policies and procedures in relation to:

- Identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
- Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.

(3) We inspected the minutes of trustee meetings.

(4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.

(5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.

(6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.

(7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:

- Testing the appropriateness of journal entries;
- Assessing judgements and accounting estimates for potential bias;
- Reviewing related party transactions; and
- Testing transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Independent auditors' report

To the members of

Wiltshire Blind Association

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Godfrey Wilson Limited

9 December 2022

GODFREY WILSON LIMITED

Chartered accountants and statutory auditors
5th Floor Mariner House
62 Prince Street
Bristol
BS1 4QD

Wiltshire Blind Association

Statement of financial activities

For the year ended 31 March 2022

	Note	Restricted £	Unrestricted £	2022 Total £	2021 Total £
Income from:					
Donations and legacies	3	-	310,735	310,735	120,117
Charitable activities	4	34,448	28,999	63,447	76,260
Other trading activities	5	-	8,383	8,383	94
Investments		-	6,927	6,927	7,516
Total income		<u>34,448</u>	<u>355,044</u>	<u>389,492</u>	<u>203,987</u>
Expenditure on:					
Raising funds		-	-	-	444
Charitable activities		<u>34,448</u>	<u>185,114</u>	<u>219,562</u>	<u>131,182</u>
Total expenditure	7	<u>34,448</u>	<u>185,114</u>	<u>219,562</u>	<u>131,626</u>
Net income before gains		-	169,930	169,930	72,361
Net gains on investments	11	-	9,999	9,999	41,447
Net income and net movement in funds	8	-	179,929	179,929	113,808
Reconciliation of funds:					
Total funds brought forward		-	557,420	557,420	443,612
Total funds carried forward		<u>-</u>	<u>737,349</u>	<u>737,349</u>	<u>557,420</u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 15 to the accounts.


Wiltshire Blind Association

Balance sheet

As at 31 March 2022

	Note	£	2022 £	2021 £
Fixed assets				
Tangible assets	10		143,740	149,685
Investments	11		499,273	382,981
			643,013	532,666
Current assets				
Debtors	12	1,194		10
Cash at bank and in hand		170,414		140,582
		171,608		140,592
Liabilities				
Creditors: amounts falling due within 1 year	13	(77,272)		(115,838)
Net current assets			94,336	24,754
Net assets	14		737,349	557,420
Funds	15			
Restricted funds			-	-
Unrestricted funds				
Designated funds			443,740	449,685
General funds			293,609	107,735
Total charity funds			737,349	557,420

Approved by the trustees on 9 December 2022 and signed on their behalf by



Carl Hall - Chair

Wiltshire Blind Association

Notes to the financial statements

For the year ended 31 March 2022

1. Accounting policies

a) Basis of preparation

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

Wiltshire Blind Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern. The charity holds unrestricted funds of £737,349 and has sufficient cash reserves to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of provision of a specified service is deferred until criteria for income recognition are met.

d) 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.

Wiltshire Blind Association

Notes to the financial statements

For the year ended 31 March 2022

1. Accounting policies (continued)

e) Funds accounting

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 charity's work or for specific projects being undertaken by the charity.

f) Expenditure and irrecoverable VAT

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.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Grants payable

Grants payable are charged in the year in which the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attached have been fulfilled. Grants offered subject to conditions at the year end are noted as commitment but are not accrued as expenditure.

h) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated in full to expenditure on charitable activities which is deemed to be reflective of the activities of the charity in this period.

i) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Long leasehold	2% straight line
Computer equipment	25% reducing balance
Fixtures and fittings	25% reducing balance

Items of equipment are capitalised where the purchase price exceeds £500.

j) Investments

Investments held at the year end are valued at the current market value at that date. Investment income from dividends is included in incoming resources while realised and unrealised losses and gains on investments are shown separately on the statement of financial activities (SOFA). Realised gains and losses are calculated on investment disposals during the year as the difference between the opening market value and the proceeds received on sale. Unrealised gains and losses are calculated on investment holdings at the year end as the difference between the closing market value and the opening market value or purchase value during the year.

Wiltshire Blind Association

Notes to the financial statements

For the year ended 31 March 2022

1. Accounting policies (continued)

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

o) Foreign currency transactions

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

p) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described below.

Depreciation

As described in note 1i to the financial statements, depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life.

Wiltshire Blind Association

Notes to the financial statements

For the year ended 31 March 2022

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2021 Total £
Income from:			
Donations and legacies	-	120,117	120,117
Charitable activities	39,544	36,716	76,260
Other trading activities	-	94	94
Investments	-	7,516	7,516
Total income	39,544	164,443	203,987
Expenditure on:			
Raising funds	-	444	444
Charitable activities	39,544	91,638	131,182
Total expenditure	39,544	92,082	131,626
Net income before gains	-	72,361	72,361
Net gains on investments	-	41,447	41,447
Net income and net movement in funds	-	113,808	113,808

3. Income from donations and legacies

	Restricted £	Unrestricted £	2022 Total £	2021 Total £
Donations	-	14,588	14,588	7,886
Legacies	-	296,147	296,147	112,231
	-	310,735	310,735	120,117

All income from donations and legacies in the prior period was unrestricted.

Wiltshire Blind Association

Notes to the financial statements

For the year ended 31 March 2022

4. Income from charitable activities

	Restricted £	Unrestricted £	2022 Total £
Grants	34,448	28,946	63,394
Resource sales	-	53	53
	<u>34,448</u>	<u>28,999</u>	<u>63,447</u>

Prior period comparative:

	Restricted £	Unrestricted £	2021 Total £
Grants	39,544	36,440	75,984
Resource sales	-	276	276
	<u>39,544</u>	<u>36,716</u>	<u>76,260</u>

5. Income from other trading activities

	Restricted £	Unrestricted £	2022 Total £	2021 Total £
Corporate fundraising	-	250	250	-
Events and fundraising	-	8,133	8,133	94
	<u>-</u>	<u>8,383</u>	<u>8,383</u>	<u>94</u>

All income from other trading activities in the prior period was unrestricted.

6. Government grants

The group receives government grants, defined as funding from the National Lottery Community Fund and various town councils to fund charitable activities. The total value of such grants in the year ending 31 March 2022 was £16,020 (2021: £14,905). There are no unfulfilled conditions or contingencies attaching to these grants.

Wiltshire Blind Association

Notes to the financial statements

For the year ended 31 March 2022

7. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2022 Total £	Raising funds £	Charitable activities £	Support and governance costs £	2021 Total £
Grants payable to Sight Support West of England	-	208,464	-	208,464	-	120,369	-	120,369
Depreciation	-	-	5,945	5,945	-	-	6,836	6,836
Accountancy	-	-	3,270	3,270	-	-	2,179	2,179
General office	-	-	-	-	-	-	71	71
Advertising and promotion	-	-	624	624	-	-	936	936
Insurance	-	-	287	287	-	-	268	268
Investment management fees	-	-	300	300	-	-	300	300
IT and communications	-	-	(98)	(98)	-	-	98	98
Bank charges	-	-	189	189	-	-	74	74
Repairs and Maintenance	-	-	531	531	-	-	-	-
Subscriptions	-	-	50	50	-	-	51	51
Fundraising costs	-	-	-	-	444	-	-	444
Sub-total	-	208,464	11,098	219,562	444	120,369	10,813	131,626
Allocation of support and governance costs	-	11,098	(11,098)	-	-	10,813	(10,813)	-
Total expenditure	-	219,562	-	219,562	444	131,182	-	131,626

Total governance costs were £3,000 (2021: £1,920)

All amounts included in grants payable are paid to Sight Support West of England (SSWE), the parent of Wiltshire Blind Association.

Wiltshire Blind Association

Notes to the financial statements

For the year ended 31 March 2022

8. Net movement in funds

This is stated after charging:

	2022	2021
	£	£
Depreciation	5,945	6,836
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Auditor's remuneration:		
▪ Audit fee / independent examination fee (including VAT)	3,000	1,920
▪ Other services	270	259
	<u>270</u>	<u>259</u>

9. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

10. Tangible fixed assets

	Long leasehold £	Computer equipment £	Fixtures and fittings £	Total £
Cost				
At 1 April 2021 and at 31 March 2022	<u>161,424</u>	<u>34,562</u>	<u>34,070</u>	<u>230,056</u>
Depreciation				
At 1 April 2021	22,596	28,541	29,234	80,371
Charge for the year	<u>3,228</u>	<u>1,517</u>	<u>1,200</u>	<u>5,945</u>
At 31 March 2022	<u>25,824</u>	<u>30,058</u>	<u>30,434</u>	<u>86,316</u>
Net book value				
At 31 March 2022	<u>135,600</u>	<u>4,504</u>	<u>3,636</u>	<u>143,740</u>
At 31 March 2021	<u>138,828</u>	<u>6,021</u>	<u>4,836</u>	<u>149,685</u>

Wiltshire Blind Association

Notes to the financial statements

For the year ended 31 March 2022

11. Investments

	2022 £	2021 £
Market value at 1 April 2021	382,981	234,318
Additions	107,201	220,467
Disposals proceeds	(15,243)	(107,712)
Realised gains / (losses)	1,798	16,019
Unrealised gains / (losses)	8,201	25,428
Movement in cash balances	<u>14,335</u>	<u>(5,539)</u>
Market value at 31 March 2022	<u>499,273</u>	<u>382,981</u>
Represented by:		
Listed equities	468,493	360,900
Cash	<u>30,780</u>	<u>22,081</u>
Total	<u>499,273</u>	<u>382,981</u>

Investments comprise listed investments held by the charity via Rathbones.

12. Debtors

	2022 £	2021 £
Trade debtors	<u>1,194</u>	<u>10</u>
	<u>1,194</u>	<u>10</u>

13. Creditors : amounts due within 1 year

	2022 £	2021 £
Trade creditors	-	268
Owed to Sight Support West of England	74,272	113,649
Accruals	<u>3,000</u>	<u>1,921</u>
	<u>77,272</u>	<u>115,838</u>

Wiltshire Blind Association

Notes to the financial statements

For the year ended 31 March 2022

14. Analysis of net assets between funds

	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	143,740	-	143,740
Investments	-	300,000	199,273	499,273
Current assets	-	-	171,608	171,608
Current liabilities	-	-	(77,272)	(77,272)
Net assets at 31 March 2022	-	443,740	293,609	737,349
Prior period comparative	£	£	£	Total funds £
Tangible fixed assets	-	149,685	-	149,685
Investments	-	300,000	82,981	382,981
Current assets	-	-	140,592	140,592
Current liabilities	-	-	(115,838)	(115,838)
Net assets at 31 March 2021	-	449,685	107,735	557,420

Wiltshire Blind Association

Notes to the financial statements

For the year ended 31 March 2022

15. Movements in funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers and gains / (losses) £	At 31 March 2022 £
Restricted funds					
Wiltshire Community Sight Loss Service	-	29,448	(29,448)	-	-
Salisbury Resource Centre	-	5,000	(5,000)	-	-
Total restricted funds	-	34,448	(34,448)	-	-
Unrestricted funds					
<i>Designated funds:</i>					
Development fund	300,000	-	-	-	300,000
Fixed asset fund	149,685	-	(5,945)	-	143,740
<i>Total designated funds</i>	<u>449,685</u>	<u>-</u>	<u>(5,945)</u>	<u>-</u>	<u>443,740</u>
General funds	<u>107,735</u>	<u>355,044</u>	<u>(179,169)</u>	<u>9,999</u>	<u>293,609</u>
Total unrestricted funds	<u>557,420</u>	<u>355,044</u>	<u>(185,114)</u>	<u>9,999</u>	<u>737,349</u>
Total funds	<u>557,420</u>	<u>389,492</u>	<u>(219,562)</u>	<u>9,999</u>	<u>737,349</u>

There were no transfers between funds in the year.

Purposes of restricted funds

Wiltshire Community Sight Loss Service Funding provided for the costs of a Community Sight Loss Advisor in Wiltshire.

Salisbury Resource Centre Funding provided for equipping of new Sight Loss Resource Centre in Salisbury.

Purposes of designated funds

Development fund To fund Sight Support West of England to provide sight loss advice and guidance services across Wiltshire and Swindon.

Fixed asset fund Represents the net book value of fixed assets.

Wiltshire Blind Association

Notes to the financial statements

For the year ended 31 March 2022

15. Movements in funds (continued)

Prior period comparative

	At 1 April 2020 £	Income £	Expenditure and losses £	Transfers between funds £	At 31 March 2021 £
Restricted funds					
Community Sight Loss Service					
Wiltshire and Swindon	-	17,500	(17,500)	-	-
Global Make Some Noise	-	8,369	(8,369)	-	-
Wiltshire Community Foundation	-	4,275	(4,275)	-	-
Resource Centre Refurbishment	-	1,300	(1,300)	-	-
Audio Library	-	100	(100)	-	-
Chippenham Borough Lands					
Charity	-	2,000	(2,000)	-	-
St James Trust	-	1,000	(1,000)	-	-
Age UK Wiltshire	-	5,000	(5,000)	-	-
Total restricted funds	-	39,544	(39,544)	-	-
Unrestricted funds					
<i>Designated funds:</i>					
Development fund	188,318	-	-	111,682	300,000
Fixed asset fund	156,521	-	(6,836)	-	149,685
<i>Total designated funds</i>	344,839	-	(6,836)	111,682	449,685
General funds	98,773	164,443	(85,246)	(70,235)	107,735
Total unrestricted funds	443,612	164,443	(92,082)	41,447	557,420
Total funds	443,612	203,987	(131,626)	41,447	557,420

Wiltshire Blind Association

Notes to the financial statements

For the year ended 31 March 2022

16. Financial instruments at fair value

	2022	2021
	£	£
Financial assets measured at fair value	<u>499,273</u>	<u>382,981</u>

Financial assets measured at fair value comprise listed investments.

17. Related party transactions

Nick Grinham and Carl Hall, trustees of Wiltshire Blind Association (WBA) are also trustees of Sight Support West of England (SSWE). During the year ended 31 March 2022, WBA collected monies on behalf of SSWE and granted £208,464 (2021: £120,369). At 31 March 2022, WBA owed SSWE £74,272 (2021: £113,649).

From 1 April 2021, SSWE (number: 1178384) became the controlling party of WBA. A copy of the consolidated financial statements is available from the Charity Commission. WBA will remain an independent charity with its own board of trustees and its own set of accounts.

WILTSHIRE BLIND ASSOCIATION

England & Wales - Charity number 1119462

Accounts

Charity no. 1119462

**Wiltshire Blind Association
Report and Unaudited Financial
Statements**

31 March 2021

Wiltshire Blind Association

Reference and administrative details

For the year ended 31 March 2021

Charity number	1119462
Registered office and operational address	St. Lucy's Sight Centre Browfort Bath Road Devizes SN10 2AT
President	The Marchioness of Lansdowne
Trustees	Trustees who served during the year and up to the date of this report were as follows: Simon Williams Chair Nicholas Grinham Carl Hall Rachel Wheeler
Company secretary	Mike Silvey
Bankers	CAF Bank Ltd Kings Hill West Malling Kent ME19 4TA
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD

Wiltshire Blind Association

Report of the trustees

For the year ended 31 March 2021

The trustees present their report and the financial statements for the year ended 31 March 2021.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

About Wiltshire Blind Association

The charitable object of Wiltshire Blind Association is to promote the welfare of blind and partially sighted persons living in Wiltshire and Swindon.

The operating name for the charity is **Wiltshire Sight**.

Our aim is to ensure that everyone newly diagnosed or living with sight loss in Wiltshire and Swindon, including children and young people, have equal and timely access to the support and services they need.

We work with people affected by sight loss to help them navigate the often complex provision of services, joining up health, social care and community services.

Our strategy is defined by the views and needs of people with sight loss, and our services reflect what they identify as important to them.

Our outcomes

Those directly affected by sight loss (including children) in Wiltshire and Swindon will:

- Understand their eye condition, and what it means for them;
- Have someone to talk to who will understand and listen;
- Be able to remain as independent as possible, and to look after themselves and their family;
- Be able to access support to improve their health and wellbeing;
- Have access to the right benefits, and be able to maintain control of finances and plan for the future;
- Have access to volunteering opportunities and employment support;
- Be able to be part of their community and play an active role in it;
- Be aware of, and able to use, resources and technology that is relevant to their needs;
- Understand how to make the most of their remaining sight;
- Be able to make connections with others living with sight loss; and
- Be able to influence the services which affect them and others living with sight loss.

Families and carers of people affected by sight loss in Wiltshire and Swindon will have:

- Access to support, advice and guidance in how to support people with sight loss; and
- A greater understanding of the challenges faced by people with sight loss and the resources available to overcome these challenges.

Local authorities, health service and other providers in Wiltshire and Swindon will be supported to:

- Understand and address the needs of people living with sight loss in the provision of effective statutory services; and
- Work together to ensure greater consistency, good practice and reduced duplication of services for people living with sight loss.

Wiltshire Blind Association

Report of the trustees

For the year ended 31 March 2021

Communities, businesses and the general public in Wiltshire and Swindon will have a:

- Greater awareness of the importance of eye health, regular eye checks and other action to prevent sight loss; and
- Greater awareness of the challenges faced by people living with sight loss and be supported to remove barriers that inhibit participation and inclusion.

Review of the year

Over the past three years we have been working in partnership with Sight Support West of England (previously named Vision West of England) to deliver our services in Wiltshire and Swindon. This partnership has been very beneficial to the charity, firstly in reducing our overhead costs which enables us to spend more of our limited resources on essential services for our clients, and secondly enabling us to benefit from sharing and exchange of knowledge and good practice in the delivery of sight loss services across a larger region, including Bristol, Bath and South Gloucestershire.

Wiltshire Blind Association remains an independent charity committed to providing high quality local services to blind and partially sighted people across Wiltshire and Swindon. The only change over the past three years is that our front-line services are being delivered through Sight Support West of England.

The last year has, without a doubt, been a challenging year for everyone. When Coronavirus restrictions began in April 2020, our Wiltshire Sight team adapted quickly to home working. Within a few weeks, we were equipped with PPE and had adapted our resource centre in Devizes to make it Covid-safe. Unfortunately, with the closing of most external venues, we had to suspend our hub clinics across the region, but we are proud to have kept our resource centre in Devizes open throughout the year for face-to-face appointments where needed, whilst adapting other services to be delivered over the phone or online.

The year has been a particularly tough one for many people with sight loss – particularly those living alone without support. Isolation is a major issue for so many of our clients, and the lockdown and extended need to 'shield' for many people with underlying health conditions inevitably compounded this for so many people. In April we began to check in by phone with all clients, to make sure they had access to local support and to provide information and emotional support for those most isolated. We have continued to provide phone support throughout the year, both through the Sight Loss Advisor team, and through our new volunteer telephone befriending service which started in late April and is still ongoing.

All our social groups and peer support sessions have had to move online or be conducted over the phone since April 2020. We focussed on developing new training resources to help visually impaired people access Zoom and other online platforms, and training volunteers in how to facilitate online conversations.

In June and July 2020, we provided a lot of support to help people get out safely, providing information and support around adapted public transport and shopping trips, including sending out free lanyards to help people with social distancing difficulties – a measure which had significant take-up and received very positive feedback from the visually-impaired community.

Wiltshire Blind Association

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For the year ended 31 March 2021

In late Autumn, concerned about the health impact of such a long period indoors for many clients, we commissioned a local fitness instructor to produce a set of audio-described exercise classes targeted at older people unable to leave their homes. As well as being accessible through our website, we have made these classes available to clients on USB sticks (for people without access to the internet). The sessions have been so successful that they have been distributed to wider groups across the region by other agencies such as Age UK and Extend Fitness, who run sessions for people with a wide range of disabilities.

With many people shielding or choosing to delay seeking help during the pandemic, new client numbers were fewer than in the previous two years. In contrast, the number of one-to-one advice or support sessions delivered over the year increased by 80% to almost 1,500. This is a reflection of the popularity of our telephone services, and that our existing clients felt confident in calling us for help. The closure of many other face-to-face groups and organisations increased demand for our services. We were able to meet this increased demand because of the reduced travel for our services team, instead conducting telephone conversations for anyone who didn't require a face-to-face appointment.

As the country moves towards opening up again, our focus in the first quarter of 2021 has been on developing ways for people with sight loss to engage more in the community. In February and March we trained a group of Ramblers' walks leaders to ensure that local walking groups are accessible and welcoming for the visually impaired community. We are also developing new sporting opportunities across Wiltshire to encourage people to get active again as restrictions ease.

Specific progress against the key objectives we set ourselves for 20-21 is summarised below:

- **Continue to explore opportunities for growth of services through new partnerships and innovative working.**

As outlined above, opportunities for growth of services have been driven mainly by needs identified by clients during lockdown – including the need for more accessible audio exercise sessions, the need for emotional support through befriending, and the need for courses to be delivered online. In summer 2020 we conducted a phone and online survey of clients' needs in partnership with Sight Support West of England, which provided us with an insight into what was working well and what additional services might be needed.

In the Autumn, in response to the concern that many people were being excluded from services and support as more things moved online, we developed a new technology course, 'Tablets aren't Just for Swallowing', designed for people who may have never picked up a tablet or smartphone before, taking them through the basics of using these devices as a visually impaired person. Through a partnership with Age UK Wiltshire, we are now also able to loan tablets to people who want to give them a try at home whilst undertaking the course.

In late 2020 we launched a new online 'Moving Forward with Sight Loss' course, to help local people who are newly diagnosed with sight loss development, with the aim of both providing people with practical information and support, but also developing peer support groups. The first two of these courses have been very successful and have developed into informal social support groups for the participants after the end of the course.

Wiltshire Blind Association

Report of the trustees

For the year ended 31 March 2021

- **Further build our team of volunteers and volunteer-led services across Wiltshire, with a particular focus on providing volunteering opportunities for people with sight loss.**

Despite the lockdown, we have made good progress over the past year in building our volunteer team, mainly due to the success of the telephone befriending service set up to help isolated older people during the pandemic. Although some of our regular office volunteers were unable to work during the year, 27 volunteers have provided regular support over the past year in Wiltshire, an increase from 13 in the previous year. A third of our volunteers are visually impaired themselves. We are incredibly grateful to all those who have joined the team and provided invaluable support over the year.

- **Build our individual giving fundraising, and explore the potential of opening retail outlets to support our fundraising and services.**

A significant amount of work has been done over the past year with our partner Sight Support looking at how to build a sustainable funding base for the charity. The Board is confident that the partnership with Sight Support is the best way forward to ensure our work in Wiltshire and Swindon has a sustainable future, and a five-year funding strategy has been approved. The pandemic over the past year has inevitably had an adverse impact on our fundraising plans, most noticeably with the cancellation of all community fundraising events and activities.

However, despite this our fundraising has been relatively successful this year, with a steadily growing supporter base, and an increase in grants from local trusts and foundations.

Plans for opening a retail outlet to raise income for the charity are moving forward, and we hope to see our first store open in Wiltshire towards the end of 2021. These plans have been welcomed by volunteers and donors, and we are confident that the store will be well supported when it can open.

- **Demonstrate the outcomes and impact of our work for people living with sight loss.**

Together with Sight Support West of England we have continued to focus on ensuring our monitoring and evaluation procedures are fit-for-purpose and are able to demonstrate the quality and impact of our services. Following the introduction of our Sight Loss Assessment evaluation framework last year, in June 2020 we were able to produce our first Impact Report showing progress of our service users against key outcomes – this will now become an annual process which we hope will give a very clear picture of the impact our services are having and how they progress over the years.

Some highlights from the last 12 months show 83% of people who received support from one of our Sight Loss Advisors reported an increase in confidence, and 90% of people reported that they felt more able to manage day-to-day life. In satisfaction ratings, 100% of clients who completed a review rated the service they had received from us as 'Good' or higher, with 77% rating it 'Excellent'.

Plans for the future

At the time of writing, we are still living with Government restrictions due to the ongoing pandemic, so it is hard to predict detailed plans for the coming year with any degree of certainty. However, we are confident that we will be opening up services in the community once more, and we know that there are a significant number of people across Wiltshire and Swindon who will need significant support and confidence building to leave the house and re-engage in the community. This will be a key priority over the summer of 2021. Other key development priorities include:

Wiltshire Blind Association

Report of the trustees

For the year ended 31 March 2021

- Opening up of community services across Wiltshire as soon as safe to do so, with full Covid-safe procedures in place;
- Develop new opportunities to increase social connections for people living with sight loss in Wiltshire and Swindon, including peer support, volunteering, social groups and befriending;
- Work with Sight Support to develop an accessible Knowledge Hub of resources for clients, including an increased focus on health advice and fitness;
- Open at least one charity shop to support our longer-term income sustainability, whilst also acting as a client support hub, enabling more clients to access support within easy travelling distance of their home;
- Work with Sight Support to develop an Advisory Board of visually impaired people across the West of England to inform strategy and planning of services and increase client engagement; and
- Further build our team of volunteers and volunteer-led services across the county, with a particular focus on providing volunteering opportunities for people with sight loss.

Financial review

Income and expenditure for 2020/21 were in line with the budget set for the year by the Board. Our partnership with Sight Support West of England has made a significant difference to our overhead costs which means that the money we raise is able to go directly on our frontline services. In line with our financial planning, we are continuing to use our free reserves to fund services as we bring down our reserves levels in line with our Reserves Policy.

After making appropriate enquiries, the Board of Trustees has a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, it continues to adopt the going concern basis in preparing the financial statements.

Charitable funders and supporters

Wiltshire Sight wishes to thank all its charitable funders and supporters, listed below for the year April 2020 – March 2021. As an independent charity we rely on the generosity of our supporters and the local community. Without their support we would not be able to deliver any of our valuable work providing local support for blind and partially sighted people in communities across Wiltshire and Swindon:

Age UK Wiltshire	Salisbury City Council
Calne Town Council	Samuel William Farmer Trust
Chippenham Borough Lands Charity	St James Trust
Chippenham Town Council	Tesco Bags of Help
Devizes Lions Club	Trowbridge Town Council
Inchcape Foundation	Waitrose Community Matters
Julia & Hans Rausing Trust	Warminster Town Council
Global Make Some Noise	Westbury Town Council
Lord Hanson Foundation	WG Edwards Charitable Foundation
Melksham Town Council	Wiltshire Community Foundation
Melksham without Parish Council	Royal Wootton Bassett Town Council
National Lottery	Zurich Community Fund

Wiltshire Blind Association

Report of the trustees

For the year ended 31 March 2021

Reserves policy

Total funds held at 31 March 2021 were £557,420, none of which was restricted. £149,685 of unrestricted reserves are tied up in the capital assets of the charity and £300,000 has been designated by the Trustees for future ongoing projects in Wiltshire to be completed over the next three years in partnership with Sight Support West of England.

Our current level of free reserves, defined as net current assets and liquid investments held in general funds, is £107,735.

The Trustees are particularly aware of the need to take certain factors into account to cover fluctuations in income (principally legacies), current liabilities and unplanned expenditure. The target amount for contingency set by the charity is therefore 12 months' operating costs. The Trustees are aware that the current level of free reserves is slightly lower than 12 months' costs, and will keep the level of reserves and the policy under constant scrutiny.

The level of reserves has been set by Wiltshire Blind Association taking into account the following:

- The smooth running of the charity, and the provision of core services to visually impaired clients, needs to be maintained. Funds should be available to continue to subsidise the provision of core services until alternative sources of funding can be found;
- If the charity were to close it would take a minimum of 12 months to find alternative and equivalent sources of support for our visually impaired clients across Wiltshire and Swindon;
- Funding should be available to deal with the contingencies which might arise in the day to day running of the organisation; and
- A number of costs would be associated with dissolution of the charity.

Structure, governance and management

The organisation converted from a charitable company limited by guarantee to a Charitable Incorporated Organisation (CIO) on 1 September 2020. The charity was established in 1918 and registered under the Companies Act 2006 on 22 January 2007 and registered under the Charities Act 2011 on 1 June 2007. A new constitution of the CIO replaced the existing Memorandum of Association on 1 September 2020. This constitution establishes the objects and powers of the CIO, and governs its operations.

The organisation is governed by a Board of Trustees. During the year to 31 March 2021, the Board met quarterly. The Trustees do not receive any remuneration for their services to the charity.

The organisation is governed by a Board of Trustees. During the year to 31 March 2021, the Board met quarterly. The Trustees are elected at the annual general meeting and do not receive any remuneration for their services to the charity.

On 1 April 2021, the membership structure of Wiltshire Blind Association was changed and Sight Support West of England was appointed as the sole member of the charity in order to formalise the partnership relationship between the two charities. This change in structure means that Wiltshire Blind Association is now a wholly-owned subsidiary of Sight Support (which is itself a CIO, registered charity number 1178384). However, Wiltshire Blind Association remains an independent registered charity with its own Board of Trustees and its own set of accounts.

In the event of the CIO being wound up, the members have no liability to contribute to its assets.

Wiltshire Blind Association

Report of the trustees

For the year ended 31 March 2021

Related parties

There were no related party transactions with trustees or senior management.

Risk management and delegation

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate systems and controls are in place in order to mitigate those risks and to provide reasonable assurance against fraud and error. During the year the trustees have considered the major risks and systems have been put in place to mitigate their impact.

The charity investment portfolio is managed by an independent investments manager who operates within the specific guidelines and restrictions set and is reviewed annually by the Board.

Public benefit

The board of trustees confirm that they have complied with their duty in section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit "Charities and Public Benefit".

Wiltshire Blind Association's charitable objectives are enshrined within its constitution and, as such, the trustees ensure that this charter is carried out for the public benefit. This is done through the delivery of services which, whilst primarily aimed at those who are blind or partially sighted are, where appropriate, open to all who might benefit.

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements 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 accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Wiltshire Blind Association

Report of the trustees

For the year ended 31 March 2021

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Independent examiners

Godfrey Wilson Limited were re-appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 30 July 2021 and signed on their behalf by

Simon Williams - Chair

Independent examiner's report

To the trustees of

Wiltshire Blind Association

I report to the trustees on my examination of the accounts of Wiltshire Blind Association (the CIO) for the year ended 31 March 2021, which are set out on pages 11 to 24.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Godfrey Wilson Limited also provides bookkeeping services to the CIO. I confirm that as a member of the ICAEW I am subject to the FRC's Revised Ethical Standard 2016, which I have applied with respect to this engagement.

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

- (1) accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

Date: 2 August 2021

Rob Wilson FCA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Wiltshire Blind Association

Statement of financial activities

For the year ended 31 March 2021

	Note	Restricted £	Unrestricted £	2021 Total £	2020 Total £
Income from:					
Donations and legacies	3	-	120,117	120,117	10,330
Charitable activities	4	39,544	36,716	76,260	21,139
Other trading activities	5	-	94	94	17,633
Investments		-	7,516	7,516	7,860
Total income		<u>39,544</u>	<u>164,443</u>	<u>203,987</u>	<u>56,962</u>
Expenditure on:					
Raising funds		-	444	444	28
Charitable activities		<u>39,544</u>	<u>91,638</u>	<u>131,182</u>	<u>146,913</u>
Total expenditure	7	<u>39,544</u>	<u>92,082</u>	<u>131,626</u>	<u>146,941</u>
Net income / (expenditure) before gains / (losses)		-	72,361	72,361	(89,979)
Net gains / (losses) on investments	11	-	41,447	41,447	<u>(18,780)</u>
Net income / (expenditure) and net movement in funds	8	-	113,808	113,808	(108,759)
Reconciliation of funds:					
Total funds brought forward		-	<u>443,612</u>	<u>443,612</u>	<u>552,371</u>
Total funds carried forward		-	<u><u>557,420</u></u>	<u><u>557,420</u></u>	<u><u>443,612</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 16 to the accounts.

Wiltshire Blind Association

Balance sheet

As at 31 March 2021

	Note	£	2021 £	2020 £
Fixed assets				
Tangible assets	10		149,685	156,521
Investments	11		382,981	234,318
			532,666	390,839
Current assets				
Stock	12	-		2,318
Debtors	13	10		-
Cash at bank and in hand		140,582		76,679
		140,592		78,997
Liabilities				
Creditors: amounts falling due within 1 year	14	(115,838)		(26,224)
Net current assets			24,754	52,773
Net assets	15		557,420	443,612
Funds	16			
Restricted funds			-	-
Unrestricted funds				
Designated funds			449,685	344,839
General funds			107,735	98,773
Total charity funds			557,420	443,612

Approved by the trustees on 30 July 2021 and signed on their behalf by

Simon Williams - Chair

Wiltshire Blind Association

Notes to the financial statements

For the year ended 31 March 2021

1. Accounting policies

a) Basis of preparation

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

Wiltshire Blind Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern. However, the COVID-19 pandemic has had a profound impact on the global economy, and has in turn affected the charity. The trustees have considered the impact of this issue on the charity's current and future financial position. The charity holds unrestricted funds of £557,420 and has sufficient cash reserves to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of provision of a specified service is deferred until criteria for income recognition are met.

d) 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.

Wiltshire Blind Association

Notes to the financial statements

For the year ended 31 March 2021

1. Accounting policies (continued)

e) Funds accounting

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 charity's work or for specific projects being undertaken by the charity.

f) Expenditure and irrecoverable VAT

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.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Grants payable

Grants payable are charged in the year in which the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attached have been fulfilled. Grants offered subject to conditions at the year end are noted as commitment but are not accrued as expenditure.

h) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated in full to expenditure on charitable activities which is deemed to be reflective of the activities of the charity in this period.

i) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Long leasehold	2% straight line
Computer equipment	25% reducing balance
Fixtures and fittings	25% reducing balance

Items of equipment are capitalised where the purchase price exceeds £500.

j) Investments

Investments held at the year end are valued at the current market value at that date. Investment income from dividends is included in incoming resources while realised and unrealised losses and gains on investments are shown separately on the statement of financial activities (SOFA). Realised gains and losses are calculated on investment disposals during the year as the difference between the opening market value and the proceeds received on sale. Unrealised gains and losses are calculated on investment holdings at the year end as the difference between the closing market value and the opening market value or purchase value during the year.

Wiltshire Blind Association

Notes to the financial statements

For the year ended 31 March 2021

1. Accounting policies (continued)

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

o) Foreign currency transactions

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

p) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described below.

Depreciation

As described in note 1i to the financial statements, depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life.

Wiltshire Blind Association

Notes to the financial statements

For the year ended 31 March 2021

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2020 Total £
Income from:			
Donations and legacies	-	10,330	10,330
Charitable activities	20,265	874	21,139
Other trading activities	-	17,633	17,633
Investments	-	7,860	7,860
Total income	20,265	36,697	56,962
Expenditure on:			
Raising funds	-	28	28
Charitable activities	24,811	122,102	146,913
Total expenditure	24,811	122,130	146,941
Net expenditure before gains / (losses)	(4,546)	(85,433)	(89,979)
Net losses on investments	-	(18,780)	(18,780)
Net expenditure and net movement in funds	(4,546)	(104,213)	(108,759)

3. Income from donations and legacies

	Restricted £	Unrestricted £	2021 Total £	2020 Total £
Donations	-	7,886	7,886	8,267
Legacies	-	112,231	112,231	2,063
	-	120,117	120,117	10,330

All income from donations and legacies in the prior period was unrestricted.

Wiltshire Blind Association

Notes to the financial statements

For the year ended 31 March 2021

4. Income from charitable activities

	Restricted £	Unrestricted £	2021 Total £
Grants	39,544	36,440	75,984
Resource sales	-	276	276
	<u>39,544</u>	<u>36,716</u>	<u>76,260</u>

Prior period comparative:

	Restricted £	Unrestricted £	2020 Total £
Grants	20,265	728	20,993
Resource sales	-	146	146
	<u>20,265</u>	<u>874</u>	<u>21,139</u>

5. Income from other trading activities

	Restricted £	Unrestricted £	2021 Total £	2020 Total £
Corporate fundraising	-	-	-	750
Events and fundraising	-	94	94	16,883
	<u>-</u>	<u>94</u>	<u>94</u>	<u>17,633</u>

All income from other trading activities in the prior period was unrestricted.

6. Government grants

The charity received no government grants during this or the prior period.

Wiltshire Blind Association

Notes to the financial statements

For the year ended 31 March 2021

7. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2021 Total £	Raising funds £	Charitable activities £	Support and governance costs £	2020 Total £
Grants payable to Sight Support West of England	-	120,369	-	120,369	-	131,664	-	131,664
Depreciation	-	-	6,836	6,836	-	-	8,035	8,035
Accountancy	-	-	2,179	2,179	-	-	2,722	2,722
General office	-	-	71	71	-	-	1,873	1,873
Advertising and promotion	-	-	936	936	-	-	1,536	1,536
Insurance	-	-	268	268	-	-	433	433
Investment management fees	-	-	300	300	-	-	300	300
IT and communications	-	-	98	98	-	-	250	250
Bank charges	-	-	74	74	-	-	65	65
Subscriptions	-	-	51	51	-	-	35	35
Fundraising costs	444	-	-	444	28	-	-	28
Sub-total	444	120,369	10,813	131,626	28	131,664	15,249	146,941
Allocation of support and governance costs	-	10,813	(10,813)	-	-	15,249	(15,249)	-
Total expenditure	444	131,182	-	131,626	28	146,913	-	146,941

Total governance costs were £1,920 (2020 - £1,260)

Wiltshire Blind Association

Notes to the financial statements

For the year ended 31 March 2021

8. Net movement in funds

This is stated after charging:

	2021	2020
	£	£
Depreciation	6,836	8,035
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Independent examiners' remuneration:		
▪ Independent examination fee	1,920	1,260
▪ Other services	259	1,247
	<u> </u>	<u> </u>

9. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

10. Tangible fixed assets

	Long leasehold £	Computer equipment £	Fixtures and fittings £	Total £
Cost				
At 1 April 2020 and at 31 March 2021	<u>161,424</u>	<u>34,562</u>	<u>34,070</u>	<u>230,056</u>
Depreciation				
At 1 April 2020	19,368	26,534	27,633	73,535
Charge for the year	<u>3,228</u>	<u>2,007</u>	<u>1,601</u>	<u>6,836</u>
At 31 March 2021	<u>22,596</u>	<u>28,541</u>	<u>29,234</u>	<u>80,371</u>
Net book value				
At 31 March 2021	<u>138,828</u>	<u>6,021</u>	<u>4,836</u>	<u>149,685</u>
At 31 March 2020	<u>142,056</u>	<u>8,028</u>	<u>6,437</u>	<u>156,521</u>

Wiltshire Blind Association

Notes to the financial statements

For the year ended 31 March 2021

11. Investments

	2021 £	2020 £
Market value at 1 April 2020	234,318	245,538
Additions	220,467	7,560
Disposals proceeds	(107,712)	-
Realised gains / (losses)	16,019	-
Unrealised gains / (losses)	25,428	(18,780)
Movement in cash balances	(5,539)	-
Market value at 31 March 2021	382,981	234,318
Represented by:		
Listed equities	366,440	212,237
Cash	16,541	22,081
Total	382,981	234,318

Investments comprise listed investments held by the charity via Rathbones.

12. Stock

	2021 £	2020 £
Merchandise	-	2,318

13. Debtors

	2021 £	2020 £
Other debtors	10	-

14. Creditors : amounts due within 1 year

	2021 £	2020 £
Trade creditors	268	-
Owed to Sight Support West of England	113,649	24,964
Accruals	1,921	1,260
	115,838	26,224

Wiltshire Blind Association

Notes to the financial statements

For the year ended 31 March 2021

15. Analysis of net assets between funds

	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	149,685	-	149,685
Investments	-	300,000	82,981	382,981
Current assets	-	-	140,592	140,592
Current liabilities	-	-	(115,838)	(115,838)
Net assets at 31 March 2021	-	449,685	107,735	557,420
Prior period comparative				
Tangible fixed assets	-	156,521	-	156,521
Investments	-	188,318	46,000	234,318
Current assets	-	-	78,997	78,997
Current liabilities	-	-	(26,224)	(26,224)
Net assets at 31 March 2020	-	344,839	98,773	443,612

Wiltshire Blind Association

Notes to the financial statements

For the year ended 31 March 2021

16. Movements in funds

	At 1 April 2020 £	Income £	Expenditure £	Transfers and gains / (losses) £	At 31 March 2021 £
Restricted funds					
Community Sight Loss Service Wiltshire and Swindon	-	17,500	(17,500)	-	-
Global Make Some Noise	-	8,369	(8,369)	-	-
Wiltshire Community Foundation	-	4,275	(4,275)	-	-
Resource Centre Refurbishment	-	1,300	(1,300)	-	-
Audio Library	-	100	(100)	-	-
Chippenham Borough Lands Charity	-	2,000	(2,000)	-	-
St James Trust	-	1,000	(1,000)	-	-
Age UK Wiltshire	-	5,000	(5,000)	-	-
Total restricted funds	-	39,544	(39,544)	-	-
Unrestricted funds					
<i>Designated funds:</i>					
Development fund	188,318	-	-	111,682	300,000
Fixed asset fund	<u>156,521</u>	-	<u>(6,836)</u>	-	149,685
<i>Total designated funds</i>	<u>344,839</u>	-	<u>(6,836)</u>	<u>111,682</u>	449,685
General funds	<u>98,773</u>	<u>164,443</u>	<u>(85,246)</u>	<u>(70,235)</u>	107,735
Total unrestricted funds	<u>443,612</u>	<u>164,443</u>	<u>(92,082)</u>	<u>41,447</u>	557,420
Total funds	<u>443,612</u>	<u>203,987</u>	<u>(131,626)</u>	<u>41,447</u>	557,420

There were no transfers between funds in the year.

Purposes of restricted funds

Community Sight Loss Service Wiltshire and Swindon	To deliver information, advice, guidance and support to people with sight loss across Wiltshire and Swindon.
Global Make Some Noise	To provide 1:1 support to visually impaired children, young people and their families, and to provide access for visually impaired children to opportunities and experiences they may otherwise struggle to access. These funds have been spent during the year, as part of the grant provided to Sight Support West of England.
Wiltshire Community Foundation	To provide a remote befriending service for people with sight loss in Wiltshire and Swindon.
Resource Centre Refurbishment	To support the refurbishment of our Sight Loss Resource Centre in Devizes.

Wiltshire Blind Association

Notes to the financial statements

For the year ended 31 March 2021

16. Movements in funds (continued)

Purposes of restricted funds (continued)

Audio Library To provide audiobooks to people with sight loss across Wiltshire and Swindon.

Chippenham Borough Lands Charity To deliver community sight loss services in the Chippenham area.

St James Trust To deliver community sight loss services in the Trowbridge area.

Age UK Wiltshire To support digital inclusion of older people with sight loss in Wiltshire and Swindon.

Purposes of designated funds

Development fund To fund Sight Support West of England to provide sight loss advice and guidance services across Wiltshire and Swindon.

Fixed asset fund Represents the net book value of fixed assets.

Prior period comparative

	At 1 April 2019 £	Income £	Expenditure and losses £	Transfers between funds £	At 31 March 2020 £
Restricted funds					
Clothworkers	723	-	(723)	-	-
Devizes Town Council	-	150	(150)	-	-
Global Make Some Noise	3,823	12,330	(16,153)	-	-
Rotary Club of Melksham	-	250	(250)	-	-
Salisbury City Council	-	1,535	(1,535)	-	-
St James Trust	-	1,000	(1,000)	-	-
Trowbridge Town Council	-	500	(500)	-	-
Zurich Community Foundation	-	4,500	(4,500)	-	-
Total restricted funds	4,546	20,265	(24,811)	-	-
Unrestricted funds					
<i>Designated funds:</i>					
Capital fund	25,000	-	-	(25,000)	-
Development fund	319,982	-	(131,664)	-	188,318
Fixed asset fund	164,556	-	(8,035)	-	156,521
<i>Total designated funds</i>	<i>509,538</i>	<i>-</i>	<i>(139,699)</i>	<i>(25,000)</i>	344,839
General funds	38,287	36,697	(1,211)	25,000	98,773
Total unrestricted funds	547,825	36,697	(140,910)	-	443,612
Total funds	552,371	56,962	(165,721)	-	443,612

Wiltshire Blind Association

Notes to the financial statements

For the year ended 31 March 2021

17. Financial instruments at fair value

	2021	2020
	£	£
Financial assets measured at fair value	<u>382,981</u>	<u>234,318</u>

Financial assets measured at fair value comprise listed investments.

18. Related party transactions

Nick Grinham and Carl Hall, trustees of Wiltshire Blind Association (WBA) are also trustees of Sight Support West of England (SSWE). During the year ended 31 March 2021, WBA collected monies on behalf of SSWE and granted £120,369 (2020 - £131,664) for the purposes described in note 16. At 31 March 2021, WBA owed SSWE £113,649 (2020: £25,076).

From 1 April 2021 the relationship between the entities will be formalised with SSWE becoming the sole member of WBA. However, WBA will remain an independent charity with its own Board of Trustees and its own set of accounts.