

# WAKEFIELD DISTRICT SIGHT AID

England & Wales · Charity number 1140483

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2011-02-18

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

## Contact

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**Address** St. Swithuns Community Centre  
Arncliffe Road  
Wakefield  
West Yorkshire  
WF1 4RR

**Phone** 01924215555

**Email** [admin@wdsa.org.uk](mailto:admin@wdsa.org.uk)

**Website** [www.wdsa.org.uk](http://www.wdsa.org.uk)

## Activities

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**Objects:** TO PROMOTE THE RELIEF OF THE BLIND VISUALLY IMPAIRED AND PARTIALLY SIGHTED IN ANY MANNER WHICH IS NOW, OR HEREAFTER MAY BE, DEEMED BY LAW TO BE CHARITABLE, WITHIN THE WAKEFIELD METROPOLITAN DISTRICT, HEREINAFTER CALLED THE AREA OF BENEFIT.

**Activities:** We provide support to people living with sight loss across the Wakefield District. We do this through a variety of practical and wider wellbeing services, including home visits, Demonstration and Advice events, and a programme of community outreach designed to bring people together for friendship and support. We work closely with colleagues at Wakefield Council and a variety of other partners.

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Disability
- **Who:** People With Disabilities

## Geography

- **Area of benefit:** WAKEFIELD
- City Of Wakefield

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£153,399	£124,185	-	-
2023-12-31	£112,028	£94,860	-	-
2022-12-31	£80,142	£74,759	-	-
2021-12-31	£56,027	£74,284	-	-
2020-12-31	£72,712	£71,130	-	-

## Trustees

Name	Role	Appointed
<b>Luke Benjamin Scholey</b>	Chair	2019-05-20
Andrew Christopher Quinn Patterson		2015-01-20
JENNEFER BRIDGET LOCKYER		2013-07-25
MAUREEN LINDA TENNANT-KING		2024-06-05
Neil Newton		2021-05-19
Ross Southall		2023-12-13
Sarah Louise Shooter		2021-05-19
Stephen John Kirk		2021-05-19

**WAKEFIELD DISTRICT SIGHT AID**

England & Wales - Charity number 1140483

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# Accounts

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# **Wakefield District Sight Aid**

Charity number 1140483

A company limited by guarantee number 07432897

## **Annual Report and Financial Statements**

**for the year ended 31 December 2024**



# **Wakefield District Sight Aid**

**WYCAS**

COMMUNITY ACCOUNTING  
WEST YORKSHIRE

# **Wakefield District Sight Aid**

## **Annual Report and Financial Statements for the year ended 31 December 2024**

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**Prepared by West Yorkshire Community Accountancy Service CIO**

# Wakefield District Sight Aid

## Trustees' report for the year ended 31 December 2024

### Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Luke Scholey	Chair	
Bridget Lockyer		
Andrew Patterson		
Stephen Kirk		
Neil Newton		
Sarah Shooter		
Ross Southall		
Maureen Tennant-King		Appointed 5 June 2024
Hayley Grocock	Secretary	
<b>Charity number</b>	1140483	Registered in England and Wales
<b>Company number</b>	07432897	Registered in England and Wales
<b>Registered and principal address</b>	<b>Bankers</b>	<b>Stockbrokers</b>
St Swithun's Community Centre	Virgin Money	AWD Chase de Vere
Arncliffe Road	7 Gold Street	Leeds
Wakefield WF1 4RR	Northampton	
	NN1 1EN	

### Independent examiner

Rhys North ACA

### West Yorkshire Community Accountancy Service CIO

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### Structure, governance and management

The charity is a company limited by guarantee and was formed on 8 November 2010. It is governed by a memorandum and articles of association as amended 4 February 2011. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

### Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

# Wakefield District Sight Aid

## Trustees' report (continued) for the year ended 31 December 2024

### Objectives and activities

#### The charity's objects

To promote the relief of the blind and partially sighted in any manner which is now, or hereafter may be, deemed by law to be charitable, within the Wakefield Metropolitan District.

#### The charity's main activities

Wakefield District Sight Aid provides needs-based, person-centred, practical, emotional, and wellbeing support to people living with sight impairment (partially sighted) and severe sight impairment (blind) living within the Wakefield Metropolitan District Council area. This includes advice and support following diagnosis of an eye condition or deteriorating eyesight, and ongoing support for people living with low vision. We also provide support to the families and carers of people living with sight loss and work closely with eye health practitioners across the district.

Our practical services include:

- One-to-one advice, support and help (at our office and via our telephone helpline).
- Home visits to assess for, provide, and advise on the use of certain assistive equipment to help people live more confidently and independently.\*
- Taking referrals for Talking Newspapers and Talking Books and dealing with queries related to these.\*
- Administering British Wireless for the Blind Fund equipment.\*
- Regular Equipment Demonstration and Advice Days, at which members can experience and purchase a range of equipment designed to assist with a variety of daily living tasks. Relevant partner organisations are also invited to exhibit at these events, including specialist equipment manufacturers, local support services and other charities of interest. The events also have a social aspect, with refreshments provided.
- Provision of Living Well with Sight Loss courses, in partnership with our colleagues at RNIB. This is a confidence-building course, designed to give people the opportunity to connect with others in a similar situation and providing information on a range of services and opportunities available locally to help enable and empower people on their sight loss journey. We invite local partners to speak at these events as well as people with living experience of sight loss to share their stories.\*
- Facilitating the repair and maintenance of certain equipment (e.g. arranging replacement batteries for talking watches).
- Specific advice and support on using assistive technology through our volunteer-led Tech Buddy service (e.g. smart and mobile phones, tablets, computers).
- Offering visual impairment awareness training sessions to local organisations (e.g. GP practices, local businesses) to help them better understand the needs and concerns of people living with sight loss and how to make practical adjustments to improve the experience of a person with low vision interacting with their service. This training is also an opportunity for us to generate revenue to reinvest into our charitable activities.

Our wider, wellbeing-focused services include:

- A programme of community outreach work to reduce social isolation (e.g. talk and support coffee mornings four times a month, two monthly evening social groups, day trips, social events).
- A volunteer-led telephone befriending service.
- Provision of a quarterly newsletter in various accessible formats (including large print, Braille, and audio) for all members and a wide group of stakeholders.
- An emotional support programme working with another local charity to provide access to one-to-one counselling for people struggling with the emotional impacts of losing their sight.

# Wakefield District Sight Aid

## Trustees' report (continued) for the year ended 31 December 2024

### The charity's main activities continued

- Art Beyond Vision - our first fully accessible art project which meets weekly during term-time.
- Events and activities for children and young people with a visual impairment and their families. This consists of one after-school activity every half term. We also worked with our partners at A1 Football Factory to start VI youth football sessions, in July 2024.
- Signposting to other services and sources of assistance at a local, regional, and national level.
- Raising the profile of the needs of people living with sight loss locally, including liaising with relevant stakeholders to improve access to services.
- Promoting the importance of good eye health and care, particularly with reference to the preventable sight loss agenda.

\*These services are kindly supported by Wakefield Metropolitan District Council; through a grant funding agreement we have with them which enables these services to keep running and provides certain equipment which we can distribute free of charge on completion of a home assessment. We are very grateful for this support and also for the excellent referral pathways that exist between us and the Sensory Impairment Team at Wakefield Council.

### Public benefit statement

In setting our objectives and planning our activities, our Board of trustees has given serious consideration to the Charity Commission's general guidance on public benefit, in particular the most effective ways to support and empower people living with sight loss to reach their potential, achieve their goals, and live safely and confidently within their own homes and communities. At the heart of this is our work to help alleviate social isolation, which can be a huge issue for people, particularly those who lose their sight in later life.

Closely linked to this is the promotion of the wider wellbeing agenda (i.e. helping our members to connect with society around them, be active in body and mind, take notice of what's going on in their communities, keep learning, and to give - through peer support and active participation in local life) and with this in mind we strive to nurture partnerships with other local organisations working within the wellbeing space. Awareness-raising and the promotion of the importance of good eye health and care are also key to our activities, particularly bearing in mind that 50% of sight loss is preventable, and to that end we work closely with local stakeholders including eye care professionals and public health for the advancement of the preventable sight loss agenda.

### Achievements and performance

We currently have over 1,400 people on our database. During 2024, we supported these people in the following ways:

- In-home needs-based assessment visits and the provision of appropriate equipment to help people live more independently and confidently at home and when out and about. During 2024, we completed 457 referrals in total (an increase of 9% on the previous year). The equipment we are able to issue is kindly supplied free of charge by Wakefield Council in line with the grant funding agreement we have with them which supports the running of this service. We are very proud to work in partnership with our colleagues at Wakefield Council's Sensory Impairment Team and value their continued support of our service.
- Living Well with Sight Loss courses. We are an accredited delivery partner for this confidence-building course developed by RNIB. We held four face-to-face courses during 2024, and a total of 30 people attended (59 attendances in total).
- One-to-one advice on a variety of sight loss and related matters, predominantly through our telephone helpline which is operational 09.30 – 13.30 Monday – Thursday. We also offer in-person support at our office via pre-booked appointments.

# Wakefield District Sight Aid

## Trustees' report (continued) for the year ended 31 December 2024

### Achievements and performance continued

- Equipment Demonstration and Advice Days, providing the opportunity for people with sight loss, their families, and carers to experience, get advice on, and purchase a range of specialist equipment to help with daily living, and speak to specially invited partners from within the healthcare sector, relevant charities, and equipment manufacturers. We held three events during 2024, which attracted 100 unique visitors (147 attendances in total). We are very grateful to our partners at The Ridings Shopping Centre who kindly allow us the use of their accessible Events Space free of charge.
- A volunteer-led befriending service, where our service users can be paired with a specially trained member of our volunteer team who will call them regularly. We supported 14 members through this service during 2024. Where demand exceeds our capacity to deliver befriending, we have a referral partnership with Sightline, a charity which offers a dedicated telephone-led befriending service for people living with visual impairment.
- Our programme of regular social groups grew during 2024 and consisted of the following:
  - Two monthly coffee mornings at The Ridings (on the first Monday and third Wednesday of the month).
  - A monthly coffee morning at The Cluntergate Centre in Horbury (on the second Tuesday of the month).
  - Our monthly Evening Social Group which meets in central Wakefield (on the fourth Thursday of the month).
  - In April 2024 we launched a new regular coffee morning in at the Broken Bridge Wetherspoon in Pontefract (also on the fourth Thursday of the month).
  - In October 2024 we launched a new Evening Social Group in Pontefract (held at The Iron Dram on the first Thursday of the month).In total, we held 51 regular social groups which welcomed 173 unique visitors (731 attendances in total).
- We also held Fish & Chip lunches in March and September, ran a trip to Bridlington in June, visited the Abbey House Museum in October, and held our annual Christmas lunch in December. In total, these events attracted 60 unique visitors (119 attendances in total).
- Our Art Beyond Vision project continued during 2024, welcoming 25 unique participants to a total of 26 sessions (187 attendances in total). This project has also supported three people with living experience of sight loss into paid employment as facilitators during the year.
- Our emotional support project in partnership with GASPED continued to support people struggling with the emotional aspects of losing their sight. Since this project started in 2022, a total of 19 people have been supported through the delivery of 310 counselling sessions.
- We were delighted to be able to incorporate regular activities for children and young people with a visual impairment and their families into our regular programme of work, thanks to some funding from The Powell Family Foundation and the support of the Children's Sensory Impairment Team at Wakefield Council. A total of 21 families with 22 visually impaired children attended 5 events during the year (159 attendances in total including sighted siblings and family members). In July 2024, we worked with local partners to establish VI youth football sessions, delivered by A1 Football Factory in Pontefract. These sessions were so successful that in October 2024 the weekly sessions were increased to twice a week, with taster sessions for other age groups planned for March 2025.
- Quarterly newsletters which keep members and stakeholders up to date with the charity's activities and include relevant sight loss related news, information about relevant groups and events happening across the District, and helpful contact numbers. The newsletters are available electronically, on paper (high-contrast large print), audio (CD and USB) and Braille.

# Wakefield District Sight Aid

## Trustees' report (continued) for the year ended 31 December 2024

### Achievements and performance continued

#### Feedback from people who have used our services

During 2024 we changed how we gather feedback from our members. Instead of sending a paper-based survey as we have done in previous years, which we found was not accessible for everyone and didn't always provide feedback on all our services, we created service-specific telephone surveys to ask people about their experiences of interacting with different aspects of our work.

#### **Home visiting:**

100% of people surveyed who received a home visit said they felt better informed about the support available and how to access it, and 100% would recommend a home visit to a friend or relative experiencing sight loss.

90% of people said they would consider attending other Sight Aid events like coffee mornings to help them feel more connected to other people with sight loss, and 90% of people said they felt more positive about the future.

#### **Coffee mornings/social groups:**

96% of people said that being at coffee morning helped them feel more connected to other people and more likely to share their experience of sight loss with others.

96% of people said they would recommend our social groups to a friend or relative experiencing sight loss.

Here are some testimonials from people who've attended our social groups:

"WDSA is a brilliant organisation. I'm very new in my sight loss journey and you have really helped bring me out of the depression that came with that. I wouldn't have known where to go to access more support if it wasn't for WDSA. Such a brilliant bunch!"

"I enjoy the coffee mornings, I feel less isolated."

"It's great that there's somewhere people like me can go, who aren't just visually impaired but struggling in other ways to meet up with others, get out of the house and see other people who are like you."

"Coffee morning is a help to a lot of people that haven't accepted that they've gone blind/visually impaired. It's well run, staff are lovely, I would happily recommend it to anyone I know that needs it."

#### **Living Well with Sight Loss (LWWSL) courses:**

94% of people said they felt more connected to other people with sight loss and more able to share their journey with others as a result of attending LWWSL.

94% of people said they felt better informed about the sources of support available and how to access them.

89% of people said they feel more confident managing everyday tasks.

100% of people said they would recommend the course to a friend or relative experiencing sight loss.

We also know that 74% of people who attend LWWSL go on to interact with our other services.

Testimonials from course participants:

"Very informative, just wonderful!"

"Very informative, very lovely. The people who were part of the course gave me great clarity of what was involved in the sight loss journey and what was available."

"It's come in really useful practically, as I have accessed a lot of resources."

"I was very hesitant about attending the course as I thought it might be depressing but was pleasantly surprised. I was made to feel very welcome."

# Wakefield District Sight Aid

## Trustees' report (continued) for the year ended 31 December 2024

### Achievements and performance continued

#### Art Beyond Vision programme – testimonials from workshop participants:

"I've enjoyed trying new crafts and activities. The team has been helpful and patient in helping me learn the techniques."

"It was a fab course, and I'd recommend to everyone to take part."

"It's been great to get creative and interacting with others."

#### Emotional support programme – feedback from counsellors working with WDSA clients:

"Initially anxious, the client found comfort in small adjustments the counsellor made, such as dimming the lights and moving closer to enhance visibility. Although the client spoke of sadness, they shared that they hadn't been able to cry since their diagnosis, experiencing instead an underlying anger. The counsellor supported the client in exploring this anger, helping them to acknowledge it as a valid and natural response to their loss."

"The client described their life as overshadowed by the challenges of vision loss and adjusting to it, feeling a mix of hope and sorrow as they recognized the ongoing nature of their grief. Moving forward, the client looks forward to further support in working toward acceptance, developing self-soothing techniques, and building resilience as they adapt to this life change while balancing their own health needs with those of their family."

"An essential part of the client's journey has been navigating family dynamics. They described struggles with family members who, though well-meaning, may not fully understand the client's new limitations. This lack of understanding sometimes leads to tension, as family members inadvertently push the client beyond their comfort zone. Additionally, several family members have their own health challenges, which creates a shared, yet unique, layer of strain within the family. The counsellor has helped the client to reflect on how to maintain boundaries with family members compassionately, allowing space for both their own needs and the needs of others."

### Funding and future sustainability

We were thrilled to be awarded five years' funding via a National Lottery Community Fund grant towards our core costs in April 2024. This funding makes a huge difference and, as we hope this report illustrates, has already enabled us to expand the work we do in the community.

We are so grateful for the continuing support of key funders such as Prosper Wakefield District and Wakefield Council, without whom so much of our work would not be possible.

### Staff team

The staff team consists of 3 part-time staff: a Chief Executive Officer (30 hours a week), a Finance and Outreach Manager (30 hours a week), and a Sight Loss Advisor (26 hours a week).

### Partnership working

We continued to work closely with local stakeholders, and to share knowledge and best practice with other sight loss organisations across the Yorkshire and the Humber region through our involvement with Visionary, the membership organisation for local sight loss charities.

### Pensions

In accordance with the Pensions Regulations 2015, the charity operates a workplace pension scheme which has been established through the National Employment Savings Trust (NEST). All eligible employees were automatically enrolled in the scheme on the 1st February 2016 and staff who subsequently opted to leave the scheme will be re-enrolled after three years.

# Wakefield District Sight Aid

## Trustees' report (continued) for the year ended 31 December 2024

### Achievements and performance continued

#### Risk Management policy

The charity maintains a risk register adopting the 'Charities and Risk Management' framework; issued by the Charity Commission dated June 2010. The risk register is presented to the Board every 6 months for review, should any risks materially change in the intervening period then it is the responsibility of the CEO to update the Board accordingly



*Our children and young people's group enjoyed a trip to Gravity trampoline park.*



*Our Sight Loss Advisor Nicola Ford demonstrates a Liquid Level Indicator at one of our Living Well with Sight Loss courses.*



*Members enjoying our Pontefract coffee morning, which launched during 2024.*



*Members enjoying our Christmas lunch in December 2024.*



*Members of our youth VI football team, which started in July 2024 in partnership with A1 Football Factory.*



*Chair of Trustees Luke Scholey and long-standing volunteer Julie Whiteley attended a Garden Party at Buckingham Palace in May 2024 in recognition of our King's Award for Voluntary Service.*

# Wakefield District Sight Aid

## Trustees' report (continued) for the year ended 31 December 2024

### Achievements and performance (continued)



*Members of our Art Beyond Vision group show off the items they've made at the workshops.*



*In December 2024 we held our first ever Christmas wreath making workshop, taught by Claire who has living experience of sight loss herself.*



*Chair of Trustees Luke Scholey and CEO Hayley Grocock receive our King's Award for Voluntary Service and official scroll from HM Lord Lieutenant for West Yorkshire, Ed Anderson CBE.*



*Staff, volunteers and members celebrate our King's Award for Voluntary Service in May 2024 with HM Lord Lieutenant Ed Anderson CBE.*



*Wakefield District Sight Aid members enjoyed a touch tour at The Abbey House Museum in Kirkstall in October 2024.*



*Our children and young people's group enjoyed pizza and bowling at Tenpin Castleford*

## **Wakefield District Sight Aid**

### **Trustees' report (continued) for the year ended 31 December 2024**

#### **Financial review**

The net income for the year was £29,728, including net income of £4,280 on unrestricted funds and net income of £25,448 on restricted funds.

#### **Reserves policy**

The charity's free reserves, excluding fixed assets but including investments, at the year end were £91,657.

Wakefield District Sight Aid maintains a policy of holding a minimum of £45,000 in unrestricted reserves, but not more than 9 months' operating costs which based on budgeted 2025 expenditure equates to £105,000.

The sum of £45,000 is the figure determined by the charity as being sufficient to cover redundancy costs and three months' essential operating expenses, in the unlikely event that a managed closure of the charity should be necessary. This figure is reassessed annually.

The maintenance of unrestricted reserves up to 9 months' operating costs is deemed reasonable to give the charity sufficient time to seek alternative sources of funding should other income streams be withdrawn. It also reflects the historic unpredictable cash flow of the organisation and necessity to depend on infrequent legacy donations.

In 2016 the Board committed to funding additional costs out of reserves to maintain service provision for service users. This strategy was extended to 2024.

# **Wakefield District Sight Aid**

## **Trustees' report (continued) for the year ended 31 December 2024**

### **Statement of trustees' responsibilities**

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They 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.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 4/6/2025

Luke Scholey (Trustee)

# **Wakefield District Sight Aid**

## **Independent examiner's report to the trustees of Wakefield District Sight Aid**

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 December 2024, which are set out on pages 13 to 20.

### **Responsibilities and basis of report**

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

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

### **Independent examiner's statement**

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

Rhys North ACA

12/6/2025

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Wakefield District Sight Aid**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 December 2024**

	Notes	2024	2024	2024	2023
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
<b>Income from:</b>					
Grants and donations	(2)	10,345	131,747	142,092	96,590
Sales and Fees		2,127	-	2,127	4,146
Fundraising		3,416	-	3,416	6,917
Investment income		1,995	-	1,995	1,822
Outreach income		3,379	-	3,379	2,553
Other income		390	-	390	-
<b>Total income</b>		<b>21,652</b>	<b>131,747</b>	<b>153,399</b>	<b>112,028</b>
<b>Expenditure on:</b>					
Salaries, NIC and pensions	(3)	7,511	75,984	83,495	58,473
Payroll charges		576	-	576	576
Rent		-	6,000	6,000	6,000
Equipment purchases		1,313	119	1,432	1,468
Travel costs		307	1,925	2,232	2,149
Postage & stationery		635	29	664	184
Insurance		526	321	847	958
Newsletter		125	1,866	1,991	2,019
Publicity		-	450	450	100
Computer costs		303	114	417	273
Independent examination		1,090	422	1,512	1,188
Sundry		441	-	441	466
Subscriptions and licences		848	106	954	684
Depreciation		275	-	275	116
Investment management charges		311	-	311	290
Website costs		600	960	1,560	1,200
DBS checks		280	-	280	96
Fundraising costs		500	-	500	1,085
Community outreach		792	2,141	2,933	1,488
Room hire		252	1,940	2,192	1,365
Office costs		711	-	711	127
Emotional Support Service		-	4,000	4,000	2,905
Project costs		490	8,986	9,476	9,150
Hardship fund payments		-	700	700	2,500
Telephone and Internet		-	236	236	-
<b>Total expenditure</b>		<b>17,886</b>	<b>106,299</b>	<b>124,185</b>	<b>94,860</b>
Net gains/(losses) on investments		514	-	514	2,779
<b>Net income / (expenditure)</b>		<b>4,280</b>	<b>25,448</b>	<b>29,728</b>	<b>19,947</b>
<b>Fund balances brought forward</b>		<b>87,813</b>	<b>19,242</b>	<b>107,055</b>	<b>87,108</b>
<b>Fund balances carried forward</b>	(4)	<b>92,093</b>	<b>44,690</b>	<b>136,783</b>	<b>107,055</b>

All incoming resources and resources expended derive from continuing activities.

**Wakefield District Sight Aid**  
**Balance sheet**  
**as at 31 December 2024**

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets	(5) 436	-	436	233
Investments	(6) 68,305	-	68,305	66,113
<b>Total fixed assets</b>	<u>68,741</u>	<u>-</u>	<u>68,741</u>	<u>66,346</u>
<b>Current assets</b>				
Stock	192	-	192	184
Debtors and prepayments	(7) 447	1,130	1,577	1,430
Cash at bank and in hand	(8) 35,096	45,971	81,067	46,431
<b>Total current assets</b>	<u>35,735</u>	<u>47,101</u>	<u>82,836</u>	<u>48,045</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals	(9) 12,383	2,411	14,794	7,336
<b>Total current liabilities</b>	<u>12,383</u>	<u>2,411</u>	<u>14,794</u>	<u>7,336</u>
<b>Net current assets / (liabilities)</b>	<u>23,352</u>	<u>44,690</u>	<u>68,042</u>	<u>40,709</u>
<b>Net assets</b>	<u>92,093</u>	<u>44,690</u>	<u>136,783</u>	<u>107,055</u>
<b>Funds</b>				
Unrestricted funds	92,093	-	92,093	87,813
Restricted funds	-	44,690	44,690	19,242
<b>Total funds</b>	<u>92,093</u>	<u>44,690</u>	<u>136,783</u>	<u>107,055</u>

For the year ending 31 December 2024 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 4/6/2025

Luke Scholey (Trustee)

# **Wakefield District Sight Aid**

## **Notes to the accounts**

### **for the year ended 31 December 2024**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

##### **Investments**

Investments are stated at market value at the balance sheet date. The SOFA includes the net gains and losses arising on revaluations and disposals throughout the year.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Tangible fixed assets**

Tangible fixed assets costing more than £250 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Project and office equipment: over 3 years

##### **Pensions**

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

##### **Stock**

Stock is valued at the lower of cost and net realisable value.

# **Wakefield District Sight Aid**

## **Notes to the accounts**

### **for the year ended 31 December 2024**

#### **1 Accounting policies continued**

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

##### **Leases**

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

**Wakefield District Sight Aid**  
**Notes to the accounts continued**  
**for the year ended 31 December 2024**

2 Grants and donations	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Anonymous Charitable Trust	-	9,500	9,500	-
National Lottery Community Fund	-	80,000	80,000	-
Prosper Wakefield District Ltd	-	8,125	8,125	2,875
The Powell Family Foundation	-	6,000	6,000	-
Wakefield Metropolitan District Council (WMDC)	-	28,122	28,122	33,297
Coalfields Regeneration Trust	-	-	-	5,000
Live Well Wakefield	-	-	-	7,963
NOVA Wakefield District Ltd	-	-	-	10,000
The Woodroffe Benton Foundation	-	-	-	1,500
Wakefield Health & Community Support Ltd	-	-	-	19,906
Other donations	10,345	-	10,345	16,049
	<u>10,345</u>	<u>-</u>	<u>10,345</u>	<u>16,049</u>
	<u>10,345</u>	<u>131,747</u>	<u>142,092</u>	<u>96,590</u>

3 Staff costs and numbers	2024	2023
	£	£
Gross salaries	80,389	57,299
Social security costs	7,324	4,141
Employment allowance	(6,067)	(4,141)
Pensions	1,849	1,174
	<u>83,495</u>	<u>58,473</u>

The average number of employees during the year was 3, being an average of 2.3 full time equivalent (2023: 3, 1.7 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2024	2023
	£	£
Costs of the scheme to the charity for the year	1,849	1,174
Amount of any contributions outstanding at the year end	396	461

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Art Beyond Vision	6,167	16,240	9,595	494	13,306
Coalfields Regeneration Trust	2,500	-	2,500	-	-
Nova - Emotional support	3,345	-	4,000	-	(655)
Live Well Wakefield	3,861	-	3,861	-	-
Magic Little Grants	494	-	-	(494)	-
National Lottery Community Fund	-	80,000	56,451	-	23,549
The Powell Family Foundation	-	6,000	3,502	-	2,498
Prosper Together Fund	2,875	2,875	1,075	-	4,675
WMDC	-	26,632	25,315	-	1,317
	<u>19,242</u>	<u>131,747</u>	<u>106,299</u>	<u>-</u>	<u>44,690</u>

For fund descriptions see next page.

# Wakefield District Sight Aid

## Notes to the accounts continued

### for the year ended 31 December 2024

#### 4 Restricted funds continued

Fund name	Purpose of restriction
Art Beyond Vision	Towards the Art Beyond Vision project. The transfer is for funds received from the Magic Little Grants restricted fund.
Coalfields Regeneration Trust	Towards the core costs of running the organisation.
Nova - Emotional support	Emotional support pilot project.
Live Well Wakefield	Towards the running costs of the community outreach project.
Magic Little Grants	Towards the Dare to Dream project. The transfer is for unspent funds to the Art Beyond Vision project as agreed by the funder.
National Lottery Community Fund	Supporting people living with sight loss across the Wakefield District.
The Powell Family Foundation	To pilot a programme of activities for visually impaired children and young people, and their families.
Prosper Together Fund	To provide hardship grants to people in need via the Prosper Together Fund.
WMDC	To support the provision of the Home Visiting service and Living Well with Sight Loss courses.

#### 5 Tangible assets

	Office equipment	Total
<u>Cost</u>	£	£
At 1 January 2024	6,595	6,595
Additions	478	478
At 31 December 2024	<u>7,073</u>	<u>7,073</u>
<u>Depreciation</u>		
At 1 January 2024	6,362	6,362
Charge for year	275	275
At 31 December 2024	<u>6,637</u>	<u>6,637</u>
<u>Net book value</u>		
At 31 December 2024	<u>436</u>	<u>436</u>
At 31 December 2023	<u>233</u>	<u>233</u>

#### 6 Fixed assets investments

	2024	2023
	Total	Total
	£	£
Balance b/f	66,113	61,880
(Disposals)	-	-
Gain / (loss) on revaluation	514	2,779
Income generated	1,989	1,744
(Management fees)	(311)	(290)
Total	<u>68,305</u>	<u>66,113</u>

**Wakefield District Sight Aid**  
**Notes to the accounts continued**  
**for the year ended 31 December 2024**

<b>7 Debtors and prepayments</b>	2024	2023
	£	£
Debtors	-	383
Prepayments	1,218	1,017
Accrued income	-	30
Other debtors	359	-
	<u>1,577</u>	<u>1,430</u>

<b>8 Cash at bank and in hand</b>	2024	2023
	£	£
Cash at bank	80,973	46,337
Cash in hand	94	94
	<u>81,067</u>	<u>46,431</u>

<b>9 Creditors and accruals</b>	2024	2023
	£	£
Creditors	3,214	195
Accruals	1,623	1,235
Taxation and social security	3,882	1,449
Other creditors	6,075	4,457
	<u>14,794</u>	<u>7,336</u>

**10 Related party transactions**

**Trustee expenses**

No trustee received any expenses during this year or the previous year.

**Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

**Remuneration and benefits received by key management personnel**

The total employee benefits received by key management personnel were £40,972 (previous year: £27,752).

**11 Operating leases**

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:	2024	2023
	£	£
Within one year	3,000	-
	<u>3,000</u>	<u>-</u>

**Wakefield District Sight Aid**  
**Statement of Financial Activities including comparatives for all funds**  
**(including summary income and expenditure account)**  
**for the year ended 31 December 2024**

	2024	2023	2024	2023	2024	2023
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
<b>Income</b>						
Grants and donations	10,345	47,455	131,747	49,135	142,092	96,590
Sales and Fees	2,127	4,146	-	-	2,127	4,146
Fundraising	3,416	6,917	-	-	3,416	6,917
Investment income	1,995	1,822	-	-	1,995	1,822
Outreach income	3,379	2,553	-	-	3,379	2,553
Other income	390	-	-	-	390	-
<b>Total income</b>	<b>21,652</b>	<b>62,893</b>	<b>131,747</b>	<b>49,135</b>	<b>153,399</b>	<b>112,028</b>
<b>Expenditure</b>						
Salaries, NIC and pensions	7,511	37,492	75,984	20,981	83,495	58,473
Payroll charges	576	576	-	-	576	576
Rent	-	1,670	6,000	4,330	6,000	6,000
Equipment purchases	1,313	1,468	119	-	1,432	1,468
Travel costs	307	742	1,925	1,407	2,232	2,149
Postage & stationery	635	184	29	-	664	184
Insurance	526	958	321	-	847	958
Newsletter	125	1,171	1,866	848	1,991	2,019
Publicity	-	-	450	100	450	100
Computer costs	303	273	114	-	417	273
Independent examination	1,090	1,188	422	-	1,512	1,188
Sundry	441	466	-	-	441	466
Subscriptions and licences	848	684	106	-	954	684
Depreciation	275	116	-	-	275	116
Investment management charges	311	290	-	-	311	290
Website costs	600	1,200	960	-	1,560	1,200
DBS checks	280	96	-	-	280	96
Fundraising costs	500	1,085	-	-	500	1,085
Community outreach	792	1,348	2,141	140	2,933	1,488
Room hire	252	62	1,940	1,303	2,192	1,365
Office costs	711	127	-	-	711	127
Emotional Support Service	-	-	4,000	2,905	4,000	2,905
Project costs	490	250	8,986	8,900	9,476	9,150
Hardship fund payments	-	-	700	2,500	700	2,500
Telephone and Internet	-	-	236	-	236	-
<b>Total expenditure</b>	<b>17,886</b>	<b>51,446</b>	<b>106,299</b>	<b>43,414</b>	<b>124,185</b>	<b>94,860</b>
Net gains/(losses) on investments	514	2,779	-	-	514	2,779
<b>Net income / (expenditure)</b>	<b>4,280</b>	<b>14,226</b>	<b>25,448</b>	<b>5,721</b>	<b>29,728</b>	<b>19,947</b>
<b>Transfers between funds</b>	<b>-</b>	<b>86</b>	<b>-</b>	<b>(86)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>4,280</b>	<b>14,312</b>	<b>25,448</b>	<b>5,635</b>	<b>29,728</b>	<b>19,947</b>
<b>Fund balances brought forward</b>	<b>87,813</b>	<b>73,501</b>	<b>19,242</b>	<b>13,607</b>	<b>107,055</b>	<b>87,108</b>
<b>Fund balances carried forward</b>	<b>92,093</b>	<b>87,813</b>	<b>44,690</b>	<b>19,242</b>	<b>136,783</b>	<b>107,055</b>

**WAKEFIELD DISTRICT SIGHT AID**

England & Wales - Charity number 1140483

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# Accounts

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# **Wakefield District Sight Aid**

Charity number 1140483

A company limited by guarantee number 07432897

## **Annual Report and Financial Statements**

**for the year ended 31 December 2023**



# **Wakefield District Sight Aid**

**WYCAS**

COMMUNITY ACCOUNTING  
WEST YORKSHIRE

# **Wakefield District Sight Aid**

## **Annual Report and Financial Statements for the year ended 31 December 2023**

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**Prepared by West Yorkshire Community Accountancy Service CIO**

# Wakefield District Sight Aid

## Trustees' report for the year ended 31 December 2023

### Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Luke Scholey	Chair	
Bridget Lockyer		
Andrew Patterson		
John Alder		Resigned 14 June 2023
Richard Doherty		Resigned 13 December 2023
Stephen Kirk		
Neil Newton		
Sarah Shooter		
Ross Southall		Appointed 13 December 2023
Hayley Grocock	Secretary	Appointed 13 December 2023
<b>Charity number</b>	1140483	Registered in England and Wales
<b>Company number</b>	07432897	Registered in England and Wales
<b>Registered and principal address</b>	<b>Bankers</b>	<b>Stockbrokers</b>
35 Peterson Road	Virgin Money	AWD Chase de Vere
Wakefield	7 Gold Street	Leeds
WF1 4DU	Northampton	
	NN1 1EN	

### Independent examiner

E J Beverley FCCA

### West Yorkshire Community Accountancy Service CIO

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### Structure, governance and management

The charity is a company limited by guarantee and was formed on 8 November 2010. It is governed by a memorandum and articles of association as amended 4 February 2011. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

### Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

# Wakefield District Sight Aid

## Trustees' report (continued) for the year ended 31 December 2023

### Objectives and activities

#### The charity's objects

To promote the relief of the blind and partially sighted in any manner which is now, or hereafter may be, deemed by law to be charitable, within the Wakefield Metropolitan District.

#### The charity's main activities

Wakefield District Sight Aid provides needs-based person-centred, practical and emotional support to people with sight impairment (partially sighted) and severe sight impairment (blind) living within the Wakefield Metropolitan District Council area. This includes advice and support following diagnosis of an eye condition or deteriorating eyesight, and ongoing needs-based support for people living with low vision. We also provide support to the families and carers of people living with low vision and work closely with eye health practitioners across the district.

Our practical services include:

- Providing one-to-one advice, support and help (at our office and over the telephone).
- Conducting home visits to assess for, provide, and advise on the use of certain equipment to help people live more confidently and independently.\*
- Taking referrals for Talking Newspapers and Talking Books and dealing with queries related to these.\*
- Administering British Wireless for the Blind Fund equipment.\*
- Holding regular Equipment Demonstration and Advice Days, at which members can experience and purchase a range of equipment designed to assist with a variety of daily living tasks. Relevant partner organisations are also invited to exhibit at these events, including specialist equipment manufacturers, local support services and other charities of interest.
- Provision of Living Well with Sight Loss courses, in partnership with our colleagues at RNIB. This is a confidence-building course, designed to give people the opportunity to connect with others in a similar situation and providing information on a range of services and opportunities available locally to help enable and empower people on their sight loss journey.\*
- Facilitating the repair and maintenance of certain equipment (e.g. arranging replacement batteries for talking watches).
- Specific advice and support on using assistive technology through our Tech Buddy service (e.g., smart and mobile phones, tablets, computers).
- Offering visual impairment awareness training sessions to local organisations (e.g., GP practices, local businesses) to help them better understand the needs and concerns of people living with sight loss and how to make practical adjustments to improve the experience of a person with low vision interacting with their service. This training is also an opportunity for us to generate revenue to reinvest into our charitable activities.

Our wider, wellbeing-focused services include:

- A programme of community outreach work to reduce social isolation (e.g., talk and support coffee mornings three times a month, a monthly evening social group, day trips, social events).
- A telephone befriending service.
- Provision of a quarterly newsletter in various accessible formats (including large print, Braille, and audio) for all members and a wide group of stakeholders.
- An emotional support pilot programme working with another local charity to provide access to one-to-one counselling for people struggling with the emotional impacts of losing their sight.

# Wakefield District Sight Aid

## Trustees' report (continued) for the year ended 31 December 2023

### The charity's main activities (continued)

- Dare to Dream, in partnership with Yorkshire Mentoring CIC and WEA, which is a training, mentoring and empowerment programme aimed at people of working age who want to get back into employment, look at a change of career, or think about becoming self-employed or starting their own business.
- Art Beyond Vision (started January 2023); our first fully accessible art project, funded through Wakefield Council's Culture Grants programme.
- Events and activities for children with a visual impairment and their families; we ran two successful events in the summer of 2023 and are currently looking to secure funding to run future events.
- Signposting to other services and sources of assistance at a local, regional, and national level.
- Raising the profile of the needs of people living with sight loss locally, including liaising with relevant stakeholders to improve access to services.
- Promoting the importance of good eye health and care, particularly with reference to the preventable sight loss agenda.

\*These services are kindly supported by Wakefield Metropolitan District Council, as a result of a grant funding agreement we have with them which enables these services to keep running and provides certain equipment which we can distribute free of charge on completion of a home assessment. We are very grateful for this support.

### Public benefit statement

In setting our objectives and planning our activities, our Board of Trustees has given serious consideration to the Charity Commission's general guidance on public benefit, in particular the most effective ways to support and empower people living with sight loss to reach their potential, achieve their goals, and live safely and confidently within their own homes and communities. At the heart of this is our work to help alleviate social isolation, which can be a huge issue for people, particularly those who lose their sight in later life. Social isolation has been exacerbated due to the prolonged periods of lockdown and other measures such as social distancing imposed to help control Coronavirus infections.

Closely linked to this is the promotion of the wider wellbeing agenda (i.e. helping our members to connect with society around them, be active in body and mind, take notice of what's going on in their communities, keep learning, and to give - through peer support and active participation in local life) and with this in mind we strive to nurture partnerships with other local organisations working within the wellbeing space. Awareness-raising and the promotion of the importance of good eye health and care are also key to our activities, particularly bearing in mind that 50% of sight loss is preventable, and to that end we work closely with local stakeholders including public health for the advancement of the preventable sight loss agenda.

### Achievements and performance

The charity has supported over 1,000 people living with low vision across the Wakefield District during the last year. This has been done through a combination of:

- In-home needs-based assessment visits and the provision of appropriate equipment to help people live more independently and confidently at home and when out and about. During 2023, we completed 420 referrals in total (an increase of 16% on the previous year). The equipment is kindly supplied free of charge by Wakefield Council in line with the grant funding agreement we have with them which supports the running of this service. We are very proud to work in partnership with our colleagues at Wakefield Council's Sensory Impairment Team and value their continued support of our service.

# Wakefield District Sight Aid

## Trustees' report (continued) for the year ended 31 December 2023

### Achievements and performance (continued)

- Living Well with Sight Loss courses. We became a delivery partner for this confidence-building course developed by RNIB in 2021. We held 4 face-to-face courses during 2023 and a total of 42 people attended (an increase of 14% on the previous year).



*Living Well With Sight Loss course - photograph by Richard Bailey.*

- One-to-one advice on a variety of sight loss and related matters, predominantly through our telephone helpline which is operational 09.30 – 13.30 Monday – Thursday. We also offer in-person support at our office via pre-booked appointment.
- Equipment Demonstration and Advice Days, providing the opportunity for people with sight loss, their families, and carers to experience, get advice on, and purchase a range of specialist equipment to help with daily living, and speak to specially invited partners from within the healthcare sector, relevant charities, and equipment manufacturers. We held three events during 2023, which attracted 151 visitors (an increase of 26% on the previous year). Our partnership with The Ridings shopping centre in central Wakefield has improved accessibility for people across the district due to the good transport links, plentiful parking, and step-free access.
- A volunteer-led befriending service, where our service users can be paired with a specially trained member of our volunteer team who will call them regularly. We supported 15 members through this service during 2023. Where demand exceeds our capacity to deliver befriending, we have a referral partnership with Sightline, a charity which offers a dedicated telephone-led befriending service for people living with visual impairment.
- Our community outreach activities during 2023 comprised two monthly coffee mornings at The Ridings, a monthly coffee morning at The Cluntergate Centre in Horbury, and our monthly Evening Social Group which meets in central Wakefield. We also held Fish & Chip lunches in February, July, and October, ran two trips to Bridlington (in May and September – see photo left) and held our annual Christmas lunch in December. In total, these events attracted 857 visitors, an increase of 27% on the previous year (some people attended more than one event)



*Yasmin, Alan, and Ania on Bridlington beach, May 2023.*

- Our Art Beyond Vision project started in January 2023 and ran for the whole year, thanks to two grants from Wakefield Council's Culture Grants fund. We received a small grant which enabled us to run a pilot project, which 12 people participated in, and then successfully applied for a larger grant by way of continuation funding which saw 18 participants attending a total of 206 sessions.

# Wakefield District Sight Aid

## Trustees' report (continued) for the year ended 31 December 2023

### Achievements and performance (continued)

- We also presented about our Art Beyond Vision project at the Bishop's Breakfast networking meeting at Wakefield Cathedral in March 2023, and at the Visionary annual conference for sight loss charities in Birmingham in September 2023. In the course evaluation for Art Beyond Vision, 100% of participants said they'd had fun, would recommend to others, and would remember taking part. 100% of participants also said they'd like to participate in more cultural/creative activities in the future. Here are some of the comments we received:

"I've thoroughly enjoyed the course and I'm so pleased it has given me the confidence to carry on being creative like I used to be."

"I'm new to my loss of sight. It's been great to meet others and learn new crafts and activities. It's given me a good opportunity to lead a relatively normal life. The teachers/facilitators were helpful and courteous."



*Facilitator Tom and participant Jean at one of our Art Beyond Vision workshops - photo by David Lindsay.*

"I've looked forward to every Thursday as I live alone. Getting out regularly has been great, helping with my mental health. I've enjoyed learning new crafts and socialising with others."

"After lockdown social interaction is even more important. This is vital to counteract feelings of isolation."

- We supported 15 people in 2023 through our new Tech Buddy service which started in 2022.



*Children decorating biscuits at one of our summer garden party events*

- We ran our first ever events for children living with visual impairment and their families. These events took place in our garden area over the summer, where children could take part in garden games, planting spider plant cuttings, and biscuit decorating. We welcomed a total of 8 families to these events and are looking forward to developing this area of our work in 2024. We have an event planned in March 2024 which has 11 families signed up (10 of which are previously unknown to us).
- Quarterly newsletters which keep members and stakeholders up to date with the charity's activities and include relevant sight loss related news, information about relevant groups and events happening across the District, and helpful contact numbers. The newsletters are available electronically, on paper (high-contrast large print), audio (CD and USB) and Braille.

# Wakefield District Sight Aid

## Trustees' report (continued) for the year ended 31 December 2023

### Achievements and performance (continued)

Results of annual customer care survey

In the Autumn of 2023, we sent out our annual customer care survey. The results of our annual customer care survey revealed the following:

- 117 surveys returned (10% response rate)
- When asked to rate our service as excellent, good, average, or poor, 91% of people rated us as excellent (64%) or good (27%).

Here are some of the comments we received:

- “You are always there when help or advice is needed. Thank you very much.”
- “Really helpful. It’s good to meet others with similar problems.”
- “Nothing to fault the service, so helpful and kind, can’t do enough for you.”
- “Good support and advice given...I was supplied with helpful aids I knew nothing about!”
- “Thank you so much for helping me with my mental health.”

### The King’s Award for Voluntary Service

In November 2023 it was announced that Wakefield District Sight Aid had been awarded The King’s Award for Voluntary Service. This is the highest award a local voluntary group can receive in the UK and is equivalent to an MBE. The King’s Award for Voluntary Service aims to recognise outstanding work by local volunteer groups to benefit their communities. It was created in 2002 to celebrate Queen Elizabeth II’s Golden Jubilee and, following his accession, His Majesty The King emphasised his desire to continue the Award.



### Staff team

The staff team consists of 3 part-time staff: a Chief Executive Officer (20 hours a week), a Finance and Outreach Manager (20 hours a week), and a Sight Loss Advisor (20 hours a week).

### Partnership working

We continued to work closely with local stakeholders, and to share knowledge and best practice with other sight loss organisations across the Yorkshire and the Humber region through our involvement with Visionary, the membership organisation for local sight loss charities.

# **Wakefield District Sight Aid**

## **Trustees' report (continued) for the year ended 31 December 2023**

### **Achievements and performance (continued)**

#### **Pensions**

In accordance with the Pensions Regulations 2015, the charity operates a workplace pension scheme which has been established through the National Employment Savings Trust (NEST). All eligible employees were automatically enrolled in the scheme on the 1st February 2016 and staff who subsequently opted to leave the scheme will be re-enrolled after three years.

#### **Risk Management policy**

The charity maintains a risk register adopting the 'Charities and Risk Management' framework; issued by the Charity Commission dated June 2010. The risk register is presented to the Board every 6 months for review, should any risks materially change in the intervening period then it is the responsibility of the CEO to update the Board accordingly.

#### **Financial review**

The net income for the year was £19,947, including net income of £14,312 on unrestricted funds and net income of £5,635 on restricted funds.

#### **Reserves policy**

The charity's free reserves, excluding fixed assets but including investments, at the year end were £87,580.

Wakefield District Sight Aid maintains a policy of holding a minimum of £29,000 in unrestricted reserves, but not more than 9 months' operating costs.

The sum of £29,000 is the figure determined by the charity as being sufficient to cover redundancy costs and three months operating expenses, in the unlikely event that a managed closure of the charity should be necessary. This figure is reassessed annually.

The maintenance of unrestricted reserves up to 9 months' operating costs is deemed reasonable to give the charity sufficient time to seek alternative sources of funding should other income streams be withdrawn. It also reflects the historic unpredictable cash flow of the organisation and necessity to depend on infrequent legacy donations.

In 2016 the Board committed to funding additional costs out of reserves to maintain service provision for service users. This strategy was extended to 2023.

# **Wakefield District Sight Aid**

## **Trustees' report (continued) for the year ended 31 December 2023**

### **Statement of trustees' responsibilities**

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They 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.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 05/06/2024

Luke Scholey (Trustee)

# **Wakefield District Sight Aid**

## **Independent examiner's report to the trustees of Wakefield District Sight Aid**

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 December 2023, which are set out on pages 11 to 18.

### **Responsibilities and basis of report**

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

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

### **Independent examiner's statement**

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

E J Beverley FCCA

11/06/2024

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Wakefield District Sight Aid**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 December 2023**

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
<b>Income from:</b>					
Grants and donations	(2)	47,455	49,135	96,590	71,569
Sales and Fees		4,146	-	4,146	2,427
Fundraising		6,917	-	6,917	4,158
Investment income		1,822	-	1,822	961
Outreach income		2,553	-	2,553	1,027
<b>Total income</b>		<b>62,893</b>	<b>49,135</b>	<b>112,028</b>	<b>80,142</b>
<b>Expenditure on:</b>					
Salaries, NIC and pensions	(3)	37,492	20,981	58,473	51,573
Payroll charges		576	-	576	552
Rent		1,670	4,330	6,000	6,000
Equipment purchases		1,468	-	1,468	1,071
Travelling		742	1,407	2,149	967
Stationery		136	-	136	80
Postage		48	-	48	46
Insurance		958	-	958	803
Newsletter		1,171	848	2,019	1,746
Publicity		-	100	100	45
Computer costs		273	-	273	286
Independent examination		1,188	-	1,188	1,056
Sundry		466	-	466	542
Affiliation fees		414	-	414	194
Depreciation on office equipment		116	-	116	810
Investment management charges		290	-	290	783
Website costs		1,200	-	1,200	1,917
DBS checks		96	-	96	177
Fundraising		1,085	-	1,085	244
Community outreach		1,348	140	1,488	1,481
Training		-	-	-	227
Software subscription		270	-	270	266
Room hire		62	1,303	1,365	375
Office costs		127	-	127	168
Emotional Support Service		-	2,905	2,905	3,350
Project costs		250	8,900	9,150	-
Hardship fund payments		-	2,500	2,500	-
<b>Total expenditure</b>		<b>51,446</b>	<b>43,414</b>	<b>94,860</b>	<b>74,759</b>
Net gains/(losses) on investments		2,779	-	2,779	(7,506)
<b>Net income / (expenditure)</b>		<b>14,226</b>	<b>5,721</b>	<b>19,947</b>	<b>(2,123)</b>
<b>Transfers between funds</b>		<b>86</b>	<b>(86)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>14,312</b>	<b>5,635</b>	<b>19,947</b>	<b>(2,123)</b>
<b>Fund balances brought forward</b>		<b>73,501</b>	<b>13,607</b>	<b>87,108</b>	<b>89,231</b>
<b>Fund balances carried forward</b>	(4)	<b>87,813</b>	<b>19,242</b>	<b>107,055</b>	<b>87,108</b>

All incoming resources and resources expended derive from continuing activities.

**Wakefield District Sight Aid**  
**Balance sheet**  
**as at 31 December 2023**

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets	(5) 233	-	233	-
Investments	(6) 66,113	-	66,113	61,880
<b>Total fixed assets</b>	<u>66,346</u>	<u>-</u>	<u>66,346</u>	<u>61,880</u>
<b>Current assets</b>				
Stock	184	-	184	490
Debtors and prepayments	(7) 503	927	1,430	2,751
Cash at bank and in hand	(8) 28,069	18,362	46,431	30,528
<b>Total current assets</b>	<u>28,756</u>	<u>19,289</u>	<u>48,045</u>	<u>33,769</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals	(9) 7,289	47	7,336	8,541
<b>Total current liabilities</b>	<u>7,289</u>	<u>47</u>	<u>7,336</u>	<u>8,541</u>
<b>Net current assets / (liabilities)</b>	<u>21,467</u>	<u>19,242</u>	<u>40,709</u>	<u>25,228</u>
<b>Net assets</b>	<u>87,813</u>	<u>19,242</u>	<u>107,055</u>	<u>87,108</u>
<b>Funds</b>				
Unrestricted funds	87,813	-	87,813	73,501
Restricted funds	-	19,242	19,242	13,607
<b>Total funds</b>	<u>87,813</u>	<u>19,242</u>	<u>107,055</u>	<u>87,108</u>

For the year ending 31 December 2023 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 05/06/2024

Luke Scholey (Trustee)

# **Wakefield District Sight Aid**

## **Notes to the accounts**

### **for the year ended 31 December 2023**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102. There has been no change to the accounting policies since last year. No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

##### **Investments**

Investments are stated at market value at the balance sheet date. The SOFA includes the net gains and losses arising on revaluations and disposals throughout the year.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Tangible fixed assets**

Tangible fixed assets costing more than £250 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Project and office equipment: over 3 years

##### **Pensions**

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

##### **Stock**

Stock is valued at the lower of cost and net realisable value.

# **Wakefield District Sight Aid**

## **Notes to the accounts**

### **for the year ended 31 December 2023**

#### **1 Accounting policies continued**

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

##### **Leases**

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

**Wakefield District Sight Aid**  
**Notes to the accounts continued**  
**for the year ended 31 December 2023**

2 Grants and donations	2023	2023	2023	2022
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Wakefield Metropolitan District Council (WMDC)	-	19,000	19,000	24,368
Arnold Clark Charitable Fund	-	-	-	1,000
Magic Little Grants (People's Postcode Lottery)	-	-	-	500
WDHCS Ltd	19,906	-	19,906	22,750
Nova	-	-	-	10,260
Leathersellers Charitable Fund	-	-	-	500
Art Beyond Vision	-	14,297	14,297	-
Prosper Together Fund	-	2,875	2,875	-
Coalfields Regeneration Trust	-	5,000	5,000	-
Live Well Wakefield - Outreach	-	7,963	7,963	-
The Woodroffe Benton Foundation	1,500	-	1,500	-
Unrestricted grant	10,000	-	10,000	-
Other donations	16,049	-	16,049	12,191
	<u>47,455</u>	<u>49,135</u>	<u>96,590</u>	<u>71,569</u>

3 Staff costs and numbers	2023 £	2022 £
Gross salaries	57,299	50,622
Social security costs	4,141	3,435
Employment allowance	(4,141)	(3,435)
Pensions	1,174	951
	<u>58,473</u>	<u>51,573</u>

The average number of employees during the year was 3, being an average of 1.7 full time equivalent (2022: 3, 1.7 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2023 £	2022 £
Costs of the scheme to the charity for the year	1,174	951
Amount of any contributions outstanding at the year end	461	379

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Rooks Nest	86	-	-	(86)	-
Young Persons group	229	-	-	(229)	-
WMDC	430	19,000	19,430	-	-
WMDC - Art beyond Vision	3,368	14,297	11,727	229	6,167
Nova - Emotional support	6,250	-	2,905	-	3,345
Magic little grants	494	-	-	-	494
WDHCS - Prosper Together	2,750	2,875	2,750	-	2,875
CRT	-	5,000	2,500	-	2,500
LWW outreach	-	7,963	4,102	-	3,861
	<u>13,607</u>	<u>49,135</u>	<u>43,414</u>	<u>(86)</u>	<u>19,242</u>

**Wakefield District Sight Aid**  
**Notes to the accounts continued**  
**for the year ended 31 December 2023**

**4 Restricted funds continued**

<b>Fund name</b>	<b>Purpose of restriction</b>
Rooks Nest	Partnership activities between WDSA and the school to help the children understand about life with sight loss. The transfer is to move the balance to unrestricted.
Young Persons group	Towards activities for the Younger Members Social Group. The transfer relates to the balance of the fund being used for the continuation of the Art Beyond Vision Project. The funder granted permission for this transfer.
WMDC	Towards the delivery of the home visiting service and the Living Well with Sight Loss project.
WMDC - Art beyond Vision	Towards the Art Beyond Vision project.
Nova - Emotional support	Emotional support pilot project.
Magic little grants	Towards the Dare to Dream project.
WDHCS - Prosper Together	To help respond to the changing environment.
CRT	Towards the core costs of running the organisation
LWW outreach	Towards the running costs of the community outreach project.

**5 Tangible assets**

	Office equipment	Total
<u>Cost</u>	£	£
At 1 January 2023	6,246	6,246
Additions	349	349
At 31 December 2023	<u>6,595</u>	<u>6,595</u>
<u>Depreciation</u>		
At 1 January 2023	6,246	6,246
Charge for year	116	116
At 31 December 2023	<u>6,362</u>	<u>6,362</u>
<u>Net book value</u>		
At 31 December 2023	<u>233</u>	<u>233</u>
At 31 December 2022	<u>-</u>	<u>-</u>

**6 Fixed assets investments**

	2023 Loans to subsidiary	2023 Investment properties	2023 Listed investments	2023 Total	2022 Total
	£	£	£	£	£
Balance b/f	-	-	61,880	61,880	69,210
(Disposals)	-	-	-	-	-
Gain / (loss) on revaluation	-	-	2,779	2,779	(7,505)
Income generated	-	-	1,744	1,744	958
(Management fees)	-	-	(290)	(290)	(783)
Total	<u>-</u>	<u>-</u>	<u>66,113</u>	<u>66,113</u>	<u>61,880</u>

**Wakefield District Sight Aid**  
**Notes to the accounts continued**  
**for the year ended 31 December 2023**

<b>7 Debtors and prepayments</b>	2023	2022
	£	£
Debtors	383	2,751
Prepayments	1,017	-
Accrued income	30	-
	<u>1,430</u>	<u>2,751</u>

<b>8 Cash at bank and in hand</b>	2023	2022
	£	£
Cash at bank	46,337	30,434
Cash in hand	94	94
	<u>46,431</u>	<u>30,528</u>

<b>9 Creditors and accruals</b>	2023	2022
	£	£
Creditors	195	2,150
Accruals	1,235	1,306
Taxation and social security	1,449	1,102
Other creditors	4,457	3,983
	<u>7,336</u>	<u>8,541</u>

**10 Related party transactions**

**Trustee expenses**

No trustee received any expenses during this year or the previous year.

**Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

**Remuneration and benefits received by key management personnel**

The total employee benefits received by key management personnel were £27,752 (previous year: £24,755).

No trustee received any remuneration or benefit in this capacity during this or the previous year.

**Wakefield District Sight Aid**  
**Statement of Financial Activities including comparatives for all funds**  
**(including summary income and expenditure account)**  
**for the year ended 31 December 2023**

	2023	2022	2023	2022	2023	2022
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
<b>Income</b>						
Grants and donations	47,455	34,691	49,135	36,878	96,590	71,569
Sales and Fees	4,146	2,427	-	-	4,146	2,427
Fundraising	6,917	4,158	-	-	6,917	4,158
Investment income	1,822	961	-	-	1,822	961
Outreach income	2,553	1,027	-	-	2,553	1,027
<b>Total income</b>	<b>62,893</b>	<b>43,264</b>	<b>49,135</b>	<b>36,878</b>	<b>112,028</b>	<b>80,142</b>
<b>Expenditure</b>						
Salaries, NIC and pensions	37,492	35,686	20,981	15,887	58,473	51,573
Payroll charges	576	552	-	-	576	552
Rent	1,670	3,100	4,330	2,900	6,000	6,000
Equipment purchases	1,468	1,062	-	9	1,468	1,071
Travelling	742	(52)	1,407	1,019	2,149	967
Stationery	136	80	-	-	136	80
Postage	48	46	-	-	48	46
Insurance	958	803	-	-	958	803
Newsletter	1,171	1,676	848	70	2,019	1,746
Publicity	-	-	100	45	100	45
Computer costs	273	286	-	-	273	286
Independent examination	1,188	1,056	-	-	1,188	1,056
Sundry	466	542	-	-	466	542
Affiliation fees	414	194	-	-	414	194
Depreciation on office equipment	116	810	-	-	116	810
Investment management charges	290	783	-	-	290	783
Website costs	1,200	1,917	-	-	1,200	1,917
DBS checks	96	167	-	10	96	177
Fundraising	1,085	244	-	-	1,085	244
Community outreach	1,348	331	140	1,150	1,488	1,481
Training	-	227	-	-	-	227
Software subscription	270	266	-	-	270	266
Room hire	62	195	1,303	180	1,365	375
Office costs	127	167	-	1	127	168
Emotional Support Service	-	-	2,905	3,350	2,905	3,350
Project costs	250	-	8,900	-	9,150	-
Hardship fund payments	-	-	2,500	-	2,500	-
<b>Total expenditure</b>	<b>51,446</b>	<b>50,138</b>	<b>43,414</b>	<b>24,621</b>	<b>94,860</b>	<b>74,759</b>
Net gains/(losses) on investments	2,779	(7,506)	-	-	2,779	(7,506)
<b>Net income / (expenditure)</b>	<b>14,226</b>	<b>(14,380)</b>	<b>5,721</b>	<b>12,257</b>	<b>19,947</b>	<b>(2,123)</b>
<b>Transfers between funds</b>	<b>86</b>	<b>-</b>	<b>(86)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>14,312</b>	<b>(14,380)</b>	<b>5,635</b>	<b>12,257</b>	<b>19,947</b>	<b>(2,123)</b>
<b>Fund balances brought forward</b>	<b>73,501</b>	<b>87,881</b>	<b>13,607</b>	<b>1,350</b>	<b>87,108</b>	<b>89,231</b>
<b>Fund balances carried forward</b>	<b>87,813</b>	<b>73,501</b>	<b>19,242</b>	<b>13,607</b>	<b>107,055</b>	<b>87,108</b>

**WAKEFIELD DISTRICT SIGHT AID**

England & Wales - Charity number 1140483

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# Accounts

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# **Wakefield District Sight Aid**

Charity number 1140483

A company limited by guarantee number 07432897

## **Annual Report and Financial Statements**

**for the year ended 31 December 2022**



West Yorkshire Community Accounting Service

# **Wakefield District Sight Aid**

## **Annual Report and Financial Statements for the year ended 31 December 2022**

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**Prepared by West Yorkshire Community Accountancy Service CIO**

# Wakefield District Sight Aid

## Trustees' report for the year ended 31 December 2022

### Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Bridget Lockyer		
Andrew Patterson		
Norman Waddington		Resigned on 28th July 2022
Luke Scholey	Joint Chair	
John Alder		
Richard Doherty		
Stephen Kirk	Joint Chair	
Neil Newton		
Sarah Shooter		
<b>Charity number</b>	1140483	Registered in England and Wales
<b>Company number</b>	07432897	Registered in England and Wales
<b>Registered and principal address</b>	<b>Bankers</b>	<b>Stockbrokers</b>
35 Peterson Road	Barclays Bank Plc	AWD Chase de Vere
Wakefield	Trinity Walk	Leeds
WF1 4DU	Wakefield	

### Independent examiner

E J Beverley FCCA

### West Yorkshire Community Accountancy Service CIO

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### Structure, governance and management

The charity is a company limited by guarantee and was formed on 8 November 2010. It is governed by a memorandum and articles of association as amended 4 February 2011. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

### Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

### Objectives and activities

#### The charity's objects

To promote the relief of the blind and partially sighted in any manner which is now, or hereafter may be, deemed by law to be charitable, within the Wakefield Metropolitan District.

# Wakefield District Sight Aid

## Trustees' report (continued) for the year ended 31 December 2022

### Objectives and activities

#### The charity's main activities

Wakefield District Sight Aid provides needs-based person-centred, practical and emotional support to people with sight impairment (partially sighted) and severe sight impairment (blind) living within the Wakefield Metropolitan District Council area. This includes advice and support following diagnosis of an eye condition or deteriorating eyesight, and ongoing needs-based support for people living with low vision. We do not require people to have a Certificate of Vision Impairment to be eligible for support from us, we will help anyone who is living with some degree of life-altering sight loss. We also provide support to the families and carers of people living with low vision and work closely with eye health practitioners across the district.

Our practical services include:

- Providing one-to-one advice, support and help (at our office and over the telephone).
- Conducting home visits to assess for, provide, and advise on the use of certain equipment to help people live more confidently and independently.\*
- Taking referrals for Talking Newspapers and Talking Books and dealing with queries related to these.\*
- Administering British Wireless for the Blind Fund equipment.\*
- Holding regular Equipment Demonstration and Advice Days, at which members can experience and purchase a range of equipment designed to assist with a variety of daily living tasks. Relevant partner organisations are also invited to exhibit at these events, including specialist equipment manufacturers, local support services and other charities.
- Provision of Living Well with Sight Loss courses, in partnership with our colleagues at RNIB. This is a confidence-building course, designed to give people the opportunity to connect with others in a similar situation and providing information on a range of services and opportunities available locally to help enable and empower people on their sight loss journey.\*
- Facilitating the repair and maintenance of certain equipment (e.g. arranging replacement batteries for talking watches).
- Specific advice and support on using assistive technology (e.g. smart and mobile phones, tablets, computers).
- Holding specific information sessions on particular eye conditions (e.g. Charles Bonnet Syndrome).
- Hosting clinics held by partner organisations (e.g. OXSIGHT, OrCam).
- Offering visual impairment awareness training sessions to local organisations (e.g. GP practices, businesses) to help them better understand the needs and concerns of people living with sight loss and how to make practical adjustments to improve the experience of a person with low vision interacting with their service. This training is also an opportunity for us to generate revenue to reinvest into our charitable activities.

Our wider, wellbeing-focused services include:

- A programme of community outreach work to reduce social isolation (e.g. talk and support coffee mornings three times a month, a monthly younger members' social group, day trips, social events).
- A telephone befriending service (both one-to-one with trained volunteers and via our peer-led Friends on the Phone scheme).
- Provision of a quarterly newsletter in various accessible formats (including large print, Braille, and audio) for all members and a wide group of stakeholders.
- An emotional support pilot programme (starting March 2022) working with another local charity to provide access to one-to-one counselling for people struggling with the emotional impacts of losing their sight.
- Negotiating the provision of relevant material in accessible formats (e.g. audio, Braille).
- Signposting to other services and sources of assistance at a local, regional and national level.
- Raising the profile of the needs of people living with sight loss locally, including liaising with relevant stakeholders to improve access to services.

# Wakefield District Sight Aid

## Trustees' report (continued) for the year ended 31 December 2022

### The charity's main activities (continued)

- Promoting the importance of good eye health and care, particularly bearing in mind that over half of sight loss is preventable.

\*These services are kindly supported by Wakefield Metropolitan District Council, as a result of a grant funding agreement we have with them which enables these services to keep running and provides certain equipment which we can distribute free of charge on completion of a home assessment. We are very grateful for this support.

### Public benefit statement

In setting our objectives and planning our activities, our Board of Trustees has given serious consideration to the Charity Commission's general guidance on public benefit, in particular the most effective ways to support and empower people living with sight loss to reach their potential, achieve their goals, and live safely and confidently within their own homes and communities. At the heart of this is our work to help alleviate social isolation, which can be a huge issue for people, particularly those who lose their sight in later life. Social isolation has been exacerbated due to the prolonged periods of lockdown and other measures such as social distancing imposed to help control Coronavirus infections.

Closely linked to this is the promotion of the wider wellbeing agenda (i.e. helping our members to connect with society around them, be active in body and mind, take notice of what's going on in their communities, keep learning, and to give - through peer support and active participation in local life) and with this in mind we strive to nurture partnerships with other local organisations working within the wellbeing space. Awareness-raising and the promotion of the importance of good eye health and care are also key to our activities, particularly bearing in mind that 50% of sight loss is preventable, and to that end we work closely with local stakeholders including public health for the advancement of the preventable sight loss agenda.

### Achievements and performance

The charity has supported over 1,000 people living with low vision across the Wakefield District during the last year. This has been done through a combination of:

In-home needs-based assessment visits and the provision of appropriate equipment to help people live more independently and confidently at home and when out and about. During 2022, we completed 361 referrals in total (consistent with 2021). The equipment is kindly supplied free of charge by Wakefield Council in line with the grant funding agreement we have with them which supports the running of this service. We are very proud to work in partnership with our colleagues at Wakefield Council's Sensory Impairment Team and value their continued support of our service.

Living Well with Sight Loss courses. We became a delivery partner for this confidence-building course developed by RNIB in 2021. We held 4 face-to-face courses during 2022 and a total of 37 people attended.

One-to-one advice on a variety of sight loss and related matters, predominantly through our telephone helpline which is operational 09.30 – 13.30 Monday – Thursday. We do also offer in-person support at our office via pre-booked appointment.

Equipment Demonstration and Advice Days, providing the opportunity for people with sight loss, their families, and carers to experience, get advice on, and purchase a range of specialist equipment to help with daily living, and speak to specially invited partners from within the healthcare sector, relevant charities, and equipment manufacturers. We held three events during 2022, which attracted 120 visitors. Our partnership with The Ridings shopping centre in central Wakefield has improved accessibility for people across the district due to the good transport links, plentiful parking, and step-free access.

A volunteer-led befriending service, where our service users can be paired with a specially trained member of our volunteer team who will call them regularly. We are currently supporting 15 members through this service.

# Wakefield District Sight Aid

## Trustees' report (continued) for the year ended 31 December 2022

### Achievements and performance (continued)

Our peer-led befriending service, Friends on the Phone, launched in 2018 and continued to be popular. Small groups of like-minded people are matched into friendship groups and share contact details so they can contact each other regularly. This is not limited to telephone contact and some of our Friends on the Phone groups arrange to meet up for lunch and coffee. There are currently 6 members linked in with Friends on the Phone groups.

Our community outreach activities during 2022 comprised two monthly coffee mornings at The Ridings, a monthly coffee morning at The Cluntergate Centre in Horbury, our monthly Younger Members Social Group which meets in central Wakefield. We also held Fish & Chip lunches in March and October, and our annual Christmas lunch in December. In total, we welcomed 673 attendees to these events (some people attended more than one event).

We ran two successful cohorts of our new Dare to Dream course, supporting 12 people of working age with sight loss.

We supported 14 people through our new Tech Buddy service which started during the year.

Quarterly newsletters which keep members and stakeholders up to date with the charity's activities and include relevant sight loss related news, information about relevant groups and events happening across the District, and helpful contact numbers. The newsletters are available electronically, on paper (high-contrast large print), audio (CD and USB) and Braille

### Results of annual customer care survey

In the Autumn of 2022, we sent out our annual customer care survey. The results of our annual customer care survey revealed the following:

- 115 surveys returned (10% response rate)
- When asked to rate our service as excellent, good, average, or poor, 98% of people rated us as excellent (66%) or good (32%), with 2% rating us as average and none rating us as poor.

Here are some of the comments we received:

*All the information and advice I received when I was first diagnosed was so helpful making me come to terms with my situation. I would like to take this opportunity to thank the team for all their help."*

*"I've had many hours of pleasure using the talking books player. It has been good for my mental health."*

*I enjoy my chats over the phone with Carol from the befriending service, it lifts my spirits as I get down."*

*I got a lot of information from the [Living Well With Sight Loss] course I attended. I know that help is there if needed."*

*"Everything is wonderful, especially the staff. The support you provide is incredible."*

*"Early days after being diagnosed were hard, but the support and help has been excellent and really helped."*

*"Excellent friendly service from all workers and supporters. They go the extra mile to ensure everyone is happy and healthy."*

### Staff team:

The staff team consists of 3 part-time staff: a Chief Executive Officer (20 hours a week), a Finance and Outreach Manager (20 hours a week), and a Sight Loss Advisor (20 hours a week).

# Wakefield District Sight Aid

## Trustees' report (continued) for the year ended 31 December 2022

### Achievements and performance (continued)

#### Partnership working

We continued to work closely with local stakeholders, and to share knowledge and best practice with other sight loss organisations across the Yorkshire and the Humber region through our involvement with Visionary, the membership organisation for local sight loss charities.

#### Pensions:

In accordance with the Pensions Regulations 2015, the charity operates a workplace pension scheme which has been established through the National Employment Savings Trust (NEST). All eligible employees were automatically enrolled in the scheme on the 1st February 2016 and staff who subsequently opted to leave the scheme will be re-enrolled after three years.

#### Risk Management policy:

The charity maintains a risk register adopting the 'Charities and Risk Management' framework; issued by the Charity Commission dated June 2010. The risk register is presented to the Board every 6 months for review, should any risks materially change in the intervening period then it is the responsibility of the CEO to update the Board accordingly.

### Financial review

The net expenditure for the year was £2,123, including net expenditure of £14,380 on unrestricted funds and net income of £12,257 on restricted funds.

Having reviewed the financial impact of the Covid19 pandemic and current economic conditions around the world, the most material issue we face is that a significant portion of our unrestricted reserves are held in an investment portfolio linked to the stock exchange.

Whilst the funds we invest in are low risk, the volatility of the stock market due to the global pandemic and related World issues such as the ongoing situation in Ukraine mean that the value of our funds are subject to those fluctuations outside of our control. We did see a relatively quick stabilisation of the markets following the outbreak of Covid, but prevailing World events continue to affect the markets and there is no way of predicting the longer-term effects on the economy.

Our strategy continues to be to protect the assets of the charity as best we can by attempting to leave the funds in our investment portfolio in place for as long as we can to provide a safety net if we have problems accessing funds. Our priority is therefore to ensure we have enough liquid cash to continue to operate to avoid having to liquidate our investments which would potentially cause us to crystallise losses straight away.

Given the security of our most significant regular funding stream (secure until April 2024, and anticipated to be renewed), and our current levels of liquidity, we do not currently have significant doubts about our ability to continue to operate for the next 12 months. We review our financial position on at least a monthly basis and remain vigilant to the need to protect service delivery and support for people with sight loss in our community.

At the time of signing these accounts the charity has been impacted by the global Covid19 virus. The Trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern.

## **Wakefield District Sight Aid**

### **Trustees' report (continued) for the year ended 31 December 2022**

#### **Reserves policy**

The charity's free reserves, excluding fixed asset equipment but including investments, at the year end were £73,501.

Wakefield District Sight Aid maintains a policy of holding a minimum of £27,000 in unrestricted reserves, but not more than 9 months' operating costs.

The sum of £27,000 is the figure determined by the charity as being sufficient to cover redundancy costs and three months operating expenses, in the unlikely event that a managed closure of the charity should be necessary. This figure is reassessed annually.

The maintenance of unrestricted reserves up to 9 months' operating costs is deemed reasonable to give the charity sufficient time to seek alternative sources of funding should other income streams be withdrawn. It also reflects the historic unpredictable cash flow of the organisation and necessity to depend on infrequent legacy donations.

In 2016 the Board committed to funding additional costs out of reserves to maintain service provision for service users. This strategy was extended to 2022.

# **Wakefield District Sight Aid**

## **Trustees' report (continued) for the year ended 31 December 2022**

### **Statement of trustees' responsibilities**

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

select suitable accounting policies and apply them consistently;

observe the methods and principles in the Charities SORP;

make judgements and estimates that are reasonable and prudent;

state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They 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.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

approved by the board of trustees on 14/06/2023

Luke Scholey (Trustee)

# **Wakefield District Sight Aid**

## **Independent examiner's report to the trustees of Wakefield District Sight Aid**

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 December 2022, which are set out on pages 10 to 17.

### **Responsibilities and basis of report**

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

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

### **Independent examiner's statement**

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

E J Beverley FCCA

16/06/2023

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Wakefield District Sight Aid**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 December 2022**

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
<b>Income from:</b>					
Grants and donations	(2)	34,691	36,878	71,569	49,449
Sales and Fees		2,427	-	2,427	1,357
Fundraising		4,158	-	4,158	4,720
Investment income		961	-	961	1
Legacies		-	-	-	500
Outreach income		1,027	-	1,027	
<b>Total income</b>		<b>43,264</b>	<b>36,878</b>	<b>80,142</b>	<b>56,027</b>
<b>Expenditure on:</b>					
Salaries, NIC and pensions	(3)	35,686	15,887	51,573	55,813
Payroll charges		552	-	552	552
Rent		3,100	2,900	6,000	6,000
Equipment purchases		1,062	9	1,071	1,279
Travelling		(52)	1,019	967	961
Stationery		80	-	80	130
Postage		46	-	46	81
Telephone and Internet		-	-	-	(25)
Insurance		803	-	803	745
Newsletter		1,676	70	1,746	1,056
Publicity		-	45	45	573
Computer costs		286	-	286	373
Independent examination		1,056	-	1,056	750
Sundry		542	-	542	240
Affiliation fees		194	-	194	172
Depreciation on office equipment		810	-	810	811
Investment management charges		783	-	783	762
Website costs		1,917	-	1,917	1,860
DBS checks		167	10	177	98
Fundraising		244	-	244	321
Community outreach		331	1,150	1,481	1,479
Training		227	-	227	35
Software subscription		266	-	266	218
Room hire		195	180	375	-
Office costs		167	1	168	-
Emotional Support Service		-	3,350	3,350	-
<b>Total expenditure</b>		<b>50,138</b>	<b>24,621</b>	<b>74,759</b>	<b>74,284</b>
Net gains/(losses) on investments		(7,506)	-	(7,506)	5,824
<b>Net income / (expenditure)</b>		<b>(14,380)</b>	<b>12,257</b>	<b>(2,123)</b>	<b>(12,433)</b>
<b>Fund balances brought forward</b>		<b>87,881</b>	<b>1,350</b>	<b>89,231</b>	<b>101,664</b>
<b>Fund balances carried forward</b>	(4)	<b>73,501</b>	<b>13,607</b>	<b>87,108</b>	<b>89,231</b>

All incoming resources and resources expended derive from continuing activities.

**Wakefield District Sight Aid**  
**Balance sheet**  
**as at 31 December 2022**

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets	(5) -	-	-	810
Investments	(6) 61,880	-	61,880	69,210
<b>Total fixed assets</b>	<u>61,880</u>	<u>-</u>	<u>61,880</u>	<u>70,020</u>
<b>Current assets</b>				
Stock	490	-	490	470
Debtors and prepayments	(7) 1,168	1,583	2,751	842
Cash at bank and in hand	(8) 18,254	12,274	30,528	24,341
<b>Total current assets</b>	<u>19,912</u>	<u>13,857</u>	<u>33,769</u>	<u>25,653</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals	(9) 8,291	250	8,541	6,442
<b>Total current liabilities</b>	<u>8,291</u>	<u>250</u>	<u>8,541</u>	<u>6,442</u>
<b>Net current assets / (liabilities)</b>	<u>11,621</u>	<u>13,607</u>	<u>25,228</u>	<u>19,211</u>
<b>Net assets</b>	<u>73,501</u>	<u>13,607</u>	<u>87,108</u>	<u>89,231</u>
<b>Funds</b>				
Unrestricted funds	73,501	-	73,501	87,881
Restricted funds	-	13,607	13,607	1,350
<b>Total funds</b>	<u>73,501</u>	<u>13,607</u>	<u>87,108</u>	<u>89,231</u>

For the year ending 31 December 2022 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 14/06/2023

Luke Scholey (Trustee)

# **Wakefield District Sight Aid**

## **Notes to the accounts**

### **for the year ended 31 December 2022**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Donated goods for resale are valued at the amount actually realised upon their sale.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

##### **Investments**

Investments are stated at market value at the balance sheet date. The SOFA includes the net gains and losses arising on revaluations and disposals throughout the year.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Tangible fixed assets**

Tangible fixed assets costing more than £250 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Project and office equipment: over 3 years

##### **Pensions**

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

# **Wakefield District Sight Aid**

## **Notes to the accounts**

### **for the year ended 31 December 2022**

#### **1 Accounting policies continued**

##### **Stock**

Stock is valued at the lower of cost and net realisable value.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

##### **Leases**

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

**Wakefield District Sight Aid**  
**Notes to the accounts continued**  
**for the year ended 31 December 2022**

2 Grants and donations	2022	2022	2022	2021
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Wakefield Metropolitan District Council (WMDC)	2,000	22,368	24,368	19,000
Wakefield Community Foundation	-	-	-	3,500
Betty Messenger Charitable Foundation	-	-	-	1,000
The Will Charitable Trust	-	-	-	10,000
Arnold Clark Charitable Fund	-	1,000	1,000	1,000
Magic Little Grants (People's Postcode Lottery)	-	500	500	500
WDHCS Ltd	20,000	2,750	22,750	-
Nova	-	10,260	10,260	-
Leathersellers Charitable Fund	500	-	500	-
Other donations	12,191	-	12,191	14,449
	<u>34,691</u>	<u>36,878</u>	<u>71,569</u>	<u>49,449</u>

3 Staff costs and numbers	2022 £	2021 £
Gross salaries	50,622	55,168
Social security costs	3,435	3,090
Employment allowance	(3,435)	(3,090)
Pensions	951	645
	<u>51,573</u>	<u>55,813</u>

The average number of employees during the year was 3, being an average of 1.7 full time equivalent (2021: 3.8, 2.1 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2022 £	2021 £
Costs of the scheme to the charity for the year	951	645
Amount of any contributions outstanding at the year end	379	211

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Rooks Nest	86	-	-	-	86
Young persons group	229	-	-	-	229
WMDC	925	19,000	19,495	-	430
WMDC - CDF	60	-	60	-	-
Refreshments donation	50	-	50	-	-
Arnold Clark Automobiles	-	1,000	1,000	-	-
WMDC - Art beyond Vision	-	3,368	-	-	3,368
Nova - Emotional support	-	10,260	4,010	-	6,250
Magic Little grants	-	500	6	-	494
WDHCS - Prosper Together Fund	-	2,750	-	-	2,750
	<u>1,350</u>	<u>36,878</u>	<u>24,621</u>	<u>-</u>	<u>13,607</u>

**Wakefield District Sight Aid**  
**Notes to the accounts continued**  
**for the year ended 31 December 2022**

**4 Restricted funds (continued)**

<b>Fund name</b>	<b>Purpose of restriction</b>
Rooks Nest	Partnership activities between WDSA and the school to help the children understand about life with sight loss.
Young persons group	Towards activities for the Younger Members Social Group.
WMDC	Towards the delivery of the home visiting service and the Living Well with Sight Loss project.
WMDC - CDF	Towards room hire for events.
Refreshments donation	To provide refreshments for events.
Arnold Clark Automobiles	To support the community outreach programme.
WMDC - Art beyond Vision	Towards the Art Beyond Vision project.
Nova - Emotional support	Emotional support pilot project.
Magic Little grants	Towards the Dare to Dream project.
WDHCS - Prosper Together Fund	To help respond to the changing environment.

**5 Tangible assets**

	Office equipment	Total
<u>Cost</u>	£	£
At 1 January 2022	6,246	6,246
Additions	-	-
At 31 December 2022	<u>6,246</u>	<u>6,246</u>
<u>Depreciation</u>		
At 1 January 2022	5,436	5,436
Charge for year	810	810
At 31 December 2022	<u>6,246</u>	<u>6,246</u>
<u>Net book value</u>		
At 31 December 2022	<u>-</u>	<u>-</u>
At 31 December 2021	<u>810</u>	<u>810</u>

**6 Fixed assets investments**

	2022 Listed investments	2022 Total	2021 Total
	£	£	£
Balance b/f	69,210	69,210	64,149
(Disposals)	-	-	(678)
Gain / (loss) on revaluation	(7,505)	(7,505)	5,739
Income generated	958	958	762
(Management fees)	(783)	(783)	(762)
Total	<u>61,880</u>	<u>61,880</u>	<u>69,210</u>

**Wakefield District Sight Aid**  
**Notes to the accounts continued**  
**for the year ended 31 December 2022**

<b>7 Debtors and prepayments</b>	2022	2021
	£	£
Debtors	2,751	842
	<u>2,751</u>	<u>842</u>

<b>8 Cash at bank and in hand</b>	2022	2021
	£	£
Cash at bank	30,434	24,247
Cash in hand	94	94
	<u>30,528</u>	<u>24,341</u>

<b>9 Creditors and accruals</b>	2022	2021
	£	£
Creditors	2,150	172
Accruals	1,306	964
Taxation and social security	1,102	1,314
Other creditors	3,983	3,992
	<u>8,541</u>	<u>6,442</u>

**10 Related party transactions**

**Trustee expenses**

No trustee received any expenses during this year or the previous year.

**Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

**Remuneration and benefits received by key management personnel**

The total employee benefits received by key management personnel were £24,755 (previous year: £24,398).

No trustee received any remuneration or benefit in this capacity during this or the previous year.

**Wakefield District Sight Aid**  
**Statement of Financial Activities including comparatives for all funds**  
**(including summary income and expenditure account)**  
**for the year ended 31 December 2022**

	2022	2021	2022	2021	2022	2021
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
<b>Income</b>						
Grants and donations	34,691	25,949	36,878	23,500	71,569	49,449
Sales and Fees	2,427	1,357	-	-	2,427	1,357
Fundraising	4,158	4,720	-	-	4,158	4,720
Investment income	961	1	-	-	961	1
Legacies	-	500	-	-	-	500
Outreach income	1,027	-	-	-	1,027	-
<b>Total income</b>	<b>43,264</b>	<b>32,527</b>	<b>36,878</b>	<b>23,500</b>	<b>80,142</b>	<b>56,027</b>
<b>Expenditure</b>						
Salaries, NIC and pensions	35,686	23,715	15,887	32,098	51,573	55,813
Payroll charges	552	552	-	-	552	552
Rent	3,100	2,220	2,900	3,780	6,000	6,000
Equipment purchases	1,062	1,279	9	-	1,071	1,279
Travelling	(52)	13	1,019	948	967	961
Stationery	80	130	-	-	80	130
Postage	46	66	-	15	46	81
Telephone and Internet	-	(25)	-	-	-	(25)
Insurance	803	745	-	-	803	745
Newsletter	1,676	556	70	500	1,746	1,056
Publicity	-	573	45	-	45	573
Computer costs	286	373	-	-	286	373
Independent examination	1,056	750	-	-	1,056	750
Sundry	542	223	-	17	542	240
Affiliation fees	194	172	-	-	194	172
Depreciation on office equipment	810	811	-	-	810	811
Investment management charges	783	762	-	-	783	762
Website costs	1,917	860	-	1,000	1,917	1,860
DBS checks	167	98	10	-	177	98
Fundraising	244	304	-	17	244	321
Community outreach	331	1,079	1,150	400	1,481	1,479
Training	227	35	-	-	227	35
Software subscription	266	218	-	-	266	218
Room hire	195	-	180	-	375	-
Office costs	167	-	1	-	168	-
Emotional Support Service	-	-	3,350	-	3,350	-
<b>Total expenditure</b>	<b>50,138</b>	<b>35,509</b>	<b>24,621</b>	<b>38,775</b>	<b>74,759</b>	<b>74,284</b>
Net gains/(losses) on investments	(7,506)	5,824	-	-	(7,506)	5,824
<b>Net income / (expenditure)</b>	<b>(14,380)</b>	<b>2,842</b>	<b>12,257</b>	<b>(15,275)</b>	<b>(2,123)</b>	<b>(12,433)</b>
<b>Transfers between funds</b>	<b>-</b>	<b>2,000</b>	<b>-</b>	<b>(2,000)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>(14,380)</b>	<b>4,842</b>	<b>12,257</b>	<b>(17,275)</b>	<b>(2,123)</b>	<b>(12,433)</b>
<b>Fund balances brought forward</b>	<b>87,881</b>	<b>83,039</b>	<b>1,350</b>	<b>18,625</b>	<b>89,231</b>	<b>101,664</b>
<b>Fund balances carried forward</b>	<b>73,501</b>	<b>87,881</b>	<b>13,607</b>	<b>1,350</b>	<b>87,108</b>	<b>89,231</b>

**WAKEFIELD DISTRICT SIGHT AID**

England & Wales - Charity number 1140483

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# Accounts

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# **Wakefield District Sight Aid**

Charity number 1140483

A company limited by guarantee number 07432897

## **Annual Report and Financial Statements**

**for the year ended 31 December 2021**



West Yorkshire Community Accounting Service

# **Wakefield District Sight Aid**

## **Annual Report and Financial Statements for the year ended 31 December 2021**

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**Prepared by West Yorkshire Community Accountancy Service CIO**

# Wakefield District Sight Aid

## Trustees' report for the year ended 31 December 2021

### Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Bridget Lockyer	Chair	
Sydney James Morris		Resigned 20 May 2021
Andrew Patterson		
Norman Waddington		
Luke Scholey		
Nicola Stansby		Resigned 18 February 2021
John Alder		Appointed 19 May 2021
Richard Doherty		Appointed 19 May 2021
Stephen Kirk		Appointed 19 May 2021
Neil Newton		Appointed 19 May 2021
Sarah Shooter		Appointed 19 May 2021

**Charity number** 1140483 Registered in England and Wales

**Company number** 07432897 Registered in England and Wales

<b>Registered and principal address</b>	<b>Bankers</b>	<b>Stockbrokers</b>
35 Peterson Road Wakefield WF1 4DU	Barclays Bank Plc Trinity Walk Wakefield	AWD Chase de Vere Leeds

### Independent examiner

E J Beverley FCCA

### West Yorkshire Community Accountancy Service CIO

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### Structure, governance and management

The charity is a company limited by guarantee and was formed on 8 November 2010. It is governed by a memorandum and articles of association as amended 4 February 2011. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

### Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

### Objectives and activities

#### The charity's objects

To promote the relief of the blind and partially sighted in any manner which is now, or hereafter may be, deemed by law to be charitable, within the Wakefield Metropolitan District.

# Wakefield District Sight Aid

## Trustees' report (continued) for the year ended 31 December 2021

### Objectives and activities

#### The charity's main activities

Wakefield District Sight Aid provides needs-based person-centred, practical and emotional support to people with sight impairment (partially sighted) and severe sight impairment (blind) living within the Wakefield Metropolitan District Council area. This includes advice and support following diagnosis of an eye condition or deteriorating eyesight, and ongoing needs-based support for people living with low vision. We do not require people to have a Certificate of Vision Impairment to be eligible for support from us, we will help anyone who is living with some degree of life-altering sight loss. We also provide support to the families and carers of people living with low vision and work closely with eye health practitioners across the district.

Our practical services include:

- Providing one-to-one advice, support and help (at our office and over the telephone).
- Conducting home visits to assess for, provide, and advise on the use of certain equipment to help people live more confidently and independently.\*
- Taking referrals for Talking Newspapers and Talking Books and dealing with queries related to these.\*
- Administering British Wireless for the Blind Fund equipment.\*
- Holding regular Equipment Demonstration and Advice Days, at which members can experience and purchase a range of equipment designed to assist with a variety of daily living tasks. Relevant partner organisations are also invited to exhibit at these events, including specialist equipment manufacturers, local support services and other charities.
- Provision of Living Well with Sight Loss courses, in partnership with our colleagues at RNIB. This is a confidence-building course, designed to give people the opportunity to connect with others in a similar situation and providing information on a range of services and opportunities available locally to help enable and empower people on their sight loss journey.\*
- Facilitating the repair and maintenance of certain equipment (e.g. arranging replacement batteries for talking watches).
- Specific advice and support on using assistive technology (e.g. smart and mobile phones, tablets, computers).
- Holding specific information sessions on particular eye conditions (e.g. Charles Bonnet Syndrome).
- Hosting clinics held by partner organisations (e.g. OXSIGHT, OrCam).
- Offering visual impairment awareness training sessions to local organisations (e.g. GP practices, businesses) to help them better understand the needs and concerns of people living with sight loss and how to make practical adjustments to improve the experience of a person with low vision interacting with their service. This training is also an opportunity for us to generate revenue to reinvest into our charitable activities.

Our wider, wellbeing-focused services include:

- A programme of community outreach work to reduce social isolation (e.g. talk and support coffee mornings three times a month, a monthly younger members' social group, day trips, social events).
- A telephone befriending service (both one-to-one with trained volunteers and via our peer-led Friends on the Phone scheme).
- Provision of a quarterly newsletter in various accessible formats (including large print, Braille, and audio) for all members and a wide group of stakeholders.
- An emotional support pilot programme (starting March 2022) working with another local charity to provide access to one-to-one counselling for people struggling with the emotional impacts of losing their sight.
- Negotiating the provision of relevant material in accessible formats (e.g. audio, Braille).
- Signposting to other services and sources of assistance at a local, regional and national level.
- Raising the profile of the needs of people living with sight loss locally, including liaising with relevant stakeholders to improve access to services.

# Wakefield District Sight Aid

## Trustees' report (continued) for the year ended 31 December 2021

### The charity's main activities (continued)

- Promoting the importance of good eye health and care, particularly bearing in mind that over half of sight loss is preventable.

\*These services are kindly supported by Wakefield Metropolitan District Council, as a result of a grant funding agreement we have with them which enables these services to keep running and provides certain equipment which we can distribute free of charge on completion of a home assessment. We are very grateful for this support.

### Public benefit statement

In setting our objectives and planning our activities, our Board of Trustees has given serious consideration to the Charity Commission's general guidance on public benefit, in particular the most effective ways to support and empower people living with sight loss to reach their potential, achieve their goals, and live safely and confidently within their own homes and communities. At the heart of this is our work to help alleviate social isolation, which can be a huge issue for people, particularly those who lose their sight in later life. Social isolation has been exacerbated due to the prolonged periods of lockdown and other measures such as social distancing imposed to help control Coronavirus infections.

Closely linked to this is the promotion of the wider wellbeing agenda (i.e. helping our members to connect with society around them, be active in body and mind, take notice of what's going on in their communities, keep learning, and to give - through peer support and active participation in local life) and with this in mind we strive to nurture partnerships with other local organisations working within the wellbeing space. Awareness-raising and the promotion of the importance of good eye health and care are also key to our activities, particularly bearing in mind that 50% of sight loss is preventable, and to that end we work closely with local stakeholders including public health for the advancement of the preventable sight loss agenda.

### Achievements and performance

The Covid pandemic has continued to present the charity with significant challenges as we have striven to support our service users in the best possible way within the restrictions imposed to limit infections, whilst also struggling to raise funds when competition for funding is fiercer than ever and we couldn't use many of our traditional fundraising methods.

The charity has supported over 1,000 people living with low vision across the Wakefield District during the last year. This has been done through a combination of:

- In-home needs-based assessment visits and the provision of appropriate equipment to help people live more independently and confidently at home and when out and about. During 2021, we completed 360 referrals in total (+29% vs 2020; +5% vs 2019). The equipment is kindly supplied free of charge by Wakefield Council in line with the grant funding agreement we have with them which supports the running of this service. We are very proud to work in partnership with our colleagues at Wakefield Council's Sensory Impairment Team and value their continued support of our service.
- Living Well with Sight Loss courses. We became a delivery partner for this confidence-building course developed by RNIB. We started delivery in January and held two telephone courses and two face-to-face courses. In total, 36 people attended these courses during 2021 (15 attended telephone courses, 21 attended face-to-face courses).
- One-to-one advice on a variety of sight loss and related matters, predominantly through our telephone helpline, which has continued to be operational during our advertised opening hours throughout the Coronavirus pandemic. We are pleased to have been able to resume face-to-face support at our office during 2021, although this is operated on an appointment basis rather than a drop-in.

# Wakefield District Sight Aid

## Trustees' report (continued) for the year ended 31 December 2021

### Achievements and performance (continued)

- Equipment Demonstration and Advice Days, providing the opportunity for people with sight loss, their families and carers to experience, get advice on, and purchase a range of specialist equipment to help with daily living, and speak to specially invited partners from within the healthcare sector, relevant charities, and equipment manufacturers. Due to the Coronavirus restrictions, we were only able to hold one event during 2021, which took place in November and attracted 28 visitors. Due to a new partnership with The Ridings shopping centre in central Wakefield, we are now holding these events there, which improves accessibility for people across the district due to the good transport links, plentiful parking and step-free access.
- A volunteer-led befriending service, where our service users can be paired with a specially trained member of our volunteer team who will call them regularly. We are currently supporting 26 members through this service.
- Our peer-led befriending service, Friends on the Phone, launched in 2018 and continued to be popular. Small groups of like-minded people are matched into friendship groups and share contact details so they can contact each other regularly. This is not limited to telephone contact and some of our Friends on the Phone groups arrange to meet up for lunch and coffee (Covid restrictions permitting). There are currently 7 members linked in with Friends on the Phone groups.
- Our community outreach activities, which restarted in August 2021. From August to the end of the year, we welcomed 182 people to our monthly coffee mornings and younger members social group. We also took members on our first trip out in 18 months, taking 13 people to Winthrop Gardens near Rotherham, and held our first Christmas lunch for two years, which welcomed 32 guests.
- Quarterly newsletters which keep members and stakeholders up to date with the charity's activities and include relevant sight loss related news, information about relevant groups and events happening across the District, and helpful contact numbers. The newsletters are available electronically, on paper (high-contrast large print), audio (CD and USB) and Braille.

### Results of annual customer care survey

In the Autumn of 2021, we sent out our annual customer care survey. The results of our annual customer care survey revealed the following:

- 121 surveys returned (11% response rate)
- Of those who answered the question, "How would you rate our service out of 10" with 96% of people rated us as 8 or higher out of 10 (10 = 71%, 9 = 14%, 8 = 11%).

Here are some of the comments we received:

*"The groups are wonderful and the locations are great. All the volunteers etc are the kindest and most supportive people and treat you with so much respect and care. The services are incredible and a lifeline to so many."*

*"The service I am receiving is wonderful."*

*"You offer genuine concern and care."*

*"Didn't think I would like Friends on the Phone service, but thoroughly enjoy speaking to people with similar problems."*

*"I was contacted during lockdown to check if I was OK and everyone is always kind pleasant and helpful."*

*"The Sight Aid team are very friendly and helpful."*

### Staff team

The staff team consisted of 4 part-time staff until the end of September: a Chief Executive Officer (20 hours a week), an Operations Manager (20 hours a week – retired at the end of September 2021), a Sight Loss Advisor with 20 years' experience as a Dispensing Optician (16 hours per week), and a Service Support Coordinator (13 hours per week January – May, 16 hours a week June – October).

# **Wakefield District Sight Aid**

## **Trustees' report (continued) for the year ended 31 December 2021**

### **Achievements and performance (continued)**

From October – December, the staff team was made up as follows: a Chief Executive Officer (20 hours a week), a Finance and Outreach Manager (20 hours a week), and a Sight Loss Advisor (20 hours a week).

### **Partnership working**

We continued to work closely with local stakeholders, and to share knowledge and best practice with other sight loss organisations across the Yorkshire and the Humber region through our involvement with Visionary, the membership organisation for local sight loss charities.

### **Pensions**

In accordance with the Pensions Regulations 2015, the charity operates a workplace pension scheme which has been established through the National Employment Savings Trust (NEST). All eligible employees were automatically enrolled in the scheme on the 1st February 2016 and staff who subsequently opted to leave the scheme will be re-enrolled after three years.

### **Risk Management policy**

The charity maintains a risk register adopting the 'Charities and Risk Management' framework; issued by the Charity Commission dated June 2010. The risk register is presented to the Board every 6 months for review, should any risks materially change in the intervening period then it is the responsibility of the CEO to update the Board accordingly.

### **Financial review**

The net expenditure for the year was £12,433, including net income of £4,842 on unrestricted funds and net expenditure of £17,275 on restricted funds after transfers.

Having reviewed the financial impact of the Covid19 pandemic and current economic conditions around the world, the most material issue we face is that a significant portion of our unrestricted reserves are held in an investment portfolio linked to the stock exchange.

Whilst the funds we invest in are low risk, the volatility of the stock market due to the global pandemic and related World issues such as oil demands and the current situation in Ukraine mean that the value of our funds are subject to those fluctuations outside of our control. We did see a relatively quick stabilisation of the markets following the outbreak of Covid, but prevailing World events continue to affect the markets and there is no way of predicting the longer-term effects on the economy.

Our strategy continues to be to protect the assets of the charity as best we can by attempting to leave the funds in our investment portfolio in place for as long as we can in order to provide a safety net in the event that we have problems accessing funds. Our priority is therefore to ensure we have enough liquid cash to continue to operate in order to avoid having to liquidate our investments which would potentially cause us to crystallise losses straight away.

Given the security of our most significant regular funding stream (secure until April 2022, and anticipated to be renewed for a further two years at the current level), and our current levels of liquidity, we do not currently have significant doubts about our ability to continue to operate for the next 12 months. We review our financial position on at least a monthly basis and remain vigilant to the need to protect service delivery and support for people with sight loss in our community, both through the current crisis and beyond.

# **Wakefield District Sight Aid**

## **Trustees' report (continued) for the year ended 31 December 2021**

### **Reserves policy**

The charity's free reserves, excluding fixed asset equipment but including investments, at the year end were £87,071.

The value of the investments held, £69,210 at the balance sheet date, has been included as free reserves, however, it is the intention of the charity that these should be maintained rather than liquidated.

Wakefield District Sight Aid maintains a policy of holding a minimum of £23,000 in unrestricted reserves, but not more than 9 months' operating costs.

The sum of £21,000 is the figure determined by the charity as being sufficient to cover redundancy costs and three months operating expenses, in the unlikely event that a managed closure of the charity should be necessary. This figure is reassessed annually.

The maintenance of unrestricted reserves up to 9 months' operating costs is deemed reasonable in order to give the charity sufficient time to seek alternative sources of funding should other income streams be withdrawn. It also reflects the historic unpredictable cash flow of the organisation and necessity to depend on infrequent legacy donations.

In 2016 the Board committed to funding additional costs out of reserves in order to maintain service provision for service users. This strategy was extended to 2021.

## **Wakefield District Sight Aid**

### **Trustees' report (continued) for the year ended 31 December 2021**

#### **Statement of trustees' responsibilities**

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They 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.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees on 08/06/2022

Bridget Lockyer (Trustee)

# **Wakefield District Sight Aid**

## **Independent examiner's report to the trustees of Wakefield District Sight Aid**

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 December 2021, which are set out on pages 10 to 17.

### **Responsibilities and basis of report**

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

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

### **Independent examiner's statement**

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

E J Beverley FCCA

17/06/2022

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Wakefield District Sight Aid**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 December 2021**

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
<b>Income from:</b>					
Grants and donations	(2)	25,949	23,500	49,449	70,804
Sales and Fees		1,357	-	1,357	1,345
Fundraising		4,720	-	4,720	389
Investment income		1	-	1	5
Legacies		500	-	500	-
Other income		-	-	-	169
<b>Total income</b>		<b>32,527</b>	<b>23,500</b>	<b>56,027</b>	<b>72,712</b>
<b>Expenditure on:</b>					
Salaries, NIC and pensions	(3)	23,715	32,098	55,813	53,506
Payroll charges		552	-	552	590
Rent		2,220	3,780	6,000	5,816
Equipment purchases		1,279	-	1,279	1,733
Travelling		13	948	961	737
Stationery		130	-	130	293
Postage		66	15	81	33
Telephone and Internet		(25)	-	(25)	931
Insurance		745	-	745	725
Newsletter		556	500	1,056	703
Room hire		-	-	-	202
Photocopier costs		-	-	-	60
Publicity		573	-	573	70
Computer costs		373	-	373	226
Independent examination		750	-	750	750
Sundry		321	17	338	246
Affiliation fees		172	-	172	136
Depreciation on office equipment		811	-	811	1,021
Investment management charges		762	-	762	757
Website costs		860	1,000	1,860	1,020
Fundraising		304	17	321	-
Community outreach		1,079	400	1,479	1,171
Training		35	-	35	-
Software subscription		218	-	218	-
Office relocation		-	-	-	404
<b>Total expenditure</b>		<b>35,509</b>	<b>38,775</b>	<b>74,284</b>	<b>71,130</b>
Net gains/(losses) on investments		5,824	-	5,824	936
<b>Net income / (expenditure)</b>		<b>2,842</b>	<b>(15,275)</b>	<b>(12,433)</b>	<b>2,518</b>
<b>Transfers between funds</b>		<b>2,000</b>	<b>(2,000)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>4,842</b>	<b>(17,275)</b>	<b>(12,433)</b>	<b>2,518</b>
<b>Fund balances brought forward</b>		<b>83,039</b>	<b>18,625</b>	<b>101,664</b>	<b>99,146</b>
<b>Fund balances carried forward</b>	(4)	<b>87,881</b>	<b>1,350</b>	<b>89,231</b>	<b>101,664</b>

All incoming resources and resources expended derive from continuing activities.

# Wakefield District Sight Aid

## Balance sheet

as at 31 December 2021

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets	(5) 810	-	810	1,621
Investments	(6) 69,210	-	69,210	64,149
<b>Total fixed assets</b>	<u>70,020</u>	<u>-</u>	<u>70,020</u>	<u>65,770</u>
<b>Current assets</b>				
Debtors and prepayments	(7) 842	-	842	1,213
Stock	470	-	470	520
Cash at bank and in hand	(8) 22,925	1,416	24,341	40,146
<b>Total current assets</b>	<u>24,237</u>	<u>1,416</u>	<u>25,653</u>	<u>41,879</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals	(9) 6,376	66	6,442	5,985
<b>Total current liabilities</b>	<u>6,376</u>	<u>66</u>	<u>6,442</u>	<u>5,985</u>
<b>Net current assets / (liabilities)</b>	<u>17,861</u>	<u>1,350</u>	<u>19,211</u>	<u>35,894</u>
<b>Net assets</b>	<u>87,881</u>	<u>1,350</u>	<u>89,231</u>	<u>101,664</u>
<b>Funds</b>				
Unrestricted funds	87,881	-	87,881	83,039
Restricted funds	-	1,350	1,350	18,625
<b>Total funds</b>	<u>87,881</u>	<u>1,350</u>	<u>89,231</u>	<u>101,664</u>

For the year ending 31 December 2021 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 08/06/2022

Bridget Lockyer (Trustee)

# **Wakefield District Sight Aid**

## **Notes to the accounts**

### **for the year ended 31 December 2021**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

##### **Investments**

Investments are stated at market value at the balance sheet date. The SOFA includes the net gains and losses arising on revaluations and disposals throughout the year.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Tangible fixed assets**

Tangible fixed assets costing more than £250 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Project and office equipment: over 3 years

##### **Pensions**

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

# **Wakefield District Sight Aid**

## **Notes to the accounts**

### **for the year ended 31 December 2021**

#### **1 Accounting policies continued**

##### **Stock**

Stock is valued at the lower of cost and net realisable value.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

##### **Leases**

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

**Wakefield District Sight Aid**  
**Notes to the accounts continued**  
**for the year ended 31 December 2021**

2 Grants and donations	2021	2021	2021	2020
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Wakefield Metropolitan District Council (WMDC)	-	19,000	19,000	20,940
Wakefield Community Foundation	-	3,500	3,500	-
Betty Messenger Charitable Foundation	-	1,000	1,000	-
The Will Charitable Trust	10,000	-	10,000	-
Arnold Clark Charitable Fund	1,000	-	1,000	-
Magic Little Grants (People's Postcode Lottery)	500	-	500	-
Nova Wakefield	-	-	-	8,100
The National Lottery	-	-	-	7,500
Charities Aid Foundation	-	-	-	4,200
Leeds Community Foundation	-	-	-	10,000
Aviva Crowdfunder	-	-	-	3,553
Groundwork	-	-	-	750
Other donations	14,449	-	14,449	15,761
	<u>25,949</u>	<u>23,500</u>	<u>49,449</u>	<u>70,804</u>

3 Staff costs and numbers	2021	2020
	£	£
Gross salaries	55,168	52,940
Social security costs	3,090	2,634
Employment allowance	(3,090)	(2,634)
Pensions	645	566
	<u>55,813</u>	<u>53,506</u>

The average number employees during the year was 3.8, being an average of 1.9 full time equivalent (2020: 4, 2 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2021	2020
	£	£
Costs of the scheme to the charity for the year	645	566
Amount of any contributions outstanding at the year end	211	111
Amount of any contributions prepaid at the year end	-	-

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Donation to Techmate project	2,000	-	-	(2,000)	-
Rooks Nest	86	-	-	-	86
Young persons group	229	-	-	-	229
WMDC	6,086	19,000	24,161	-	925
Nova Wakefield - Winter	4,334	-	4,334	-	-
The National Lottery	5,420	-	5,420	-	-
WMDC - CDF	420	-	360	-	60
Refreshments donation	50	-	-	-	50
Wakefield Community Fdn	-	3,500	3,500	-	-
Betty Messenger Char. Fdn	-	1,000	1,000	-	-
	<u>18,625</u>	<u>23,500</u>	<u>38,775</u>	<u>(2,000)</u>	<u>1,350</u>

**Wakefield District Sight Aid**  
**Notes to the accounts continued**  
**for the year ended 31 December 2021**

**4 Restricted funds (continued)**

<b>Fund name</b>	<b>Purpose of restriction</b>
Donation to Techmate project	Towards the Tech-mate digital inclusion project. The transfer to unrestricted funds was made with the agreement of the original donor as the project had come to an end and the funds were not able to be used for their original purpose.
Rooks Nest	Partnership activities between WDSA and the school to help the children understand about life with sight loss.
Young persons group	Towards activities for the Younger Members Social Group.
WMDC	Towards the delivery of the home visiting service and the Living Well with Sight Loss project.
Nova Wakefield - Winter	Winter resilience fund towards service support officer salary and a contribution to overheads.
The National Lottery	To go toward rent, service support workers salary, postage and volunteer expenses.
WMDC - CDF	Towards room hire for events.
Refreshments donation	To provide refreshments for events.
Wakefield Community Fdn	Funding towards staff costs
Betty Messenger Char. Fdn	Funding towards staff costs for our outreach work

**5 Tangible assets**

	Office equipment	Total
<u>Cost</u>	£	£
At 1 January 2021	16,574	16,574
Disposals	<u>(10,328)</u>	<u>(10,328)</u>
At 31 December 2021	<u>6,246</u>	<u>6,246</u>
<u>Depreciation</u>		
At 1 January 2021	14,953	14,953
Depn reversed re. disposals	(10,328)	(10,328)
Charge for year	<u>811</u>	<u>811</u>
At 31 December 2021	<u>5,436</u>	<u>5,436</u>
<u>Net book value</u>		
At 31 December 2021	<u>810</u>	<u>810</u>
At 31 December 2020	<u>1,621</u>	<u>1,621</u>

**6 Fixed assets investments**

	2021 Listed investments	2021 Total	2020 Total
	£	£	£
Balance b/f	64,149	64,149	63,969
Additions	-	-	-
(Disposals)	(678)	(678)	(773)
Gain / (loss) on revaluation	5,739	5,739	953
Income generated	762	762	757
(Income transferred out)	-	-	-
(Management fees)	<u>(762)</u>	<u>(762)</u>	<u>(757)</u>
Total	<u>69,210</u>	<u>69,210</u>	<u>64,149</u>

**Wakefield District Sight Aid**  
**Notes to the accounts continued**  
**for the year ended 31 December 2021**

<b>7 Debtors and prepayments</b>	2021	2020
	£	£
Trade debtors	842	1,213
	<u>842</u>	<u>1,213</u>
<b>8 Cash at bank and in hand</b>	2021	2020
	£	£
Cash at bank	24,247	40,052
Cash in hand	94	94
	<u>24,341</u>	<u>40,146</u>
<b>9 Creditors and accruals</b>	2021	2020
	£	£
Trade creditors	5,478	5,090
Accruals	964	895
	<u>6,442</u>	<u>5,985</u>

**Related party transactions**

**Trustee expenses**

No trustee received any expenses during this year or the previous year.

**Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

**Remuneration and benefits received by key management personnel**

The key management personnel of the charity include the trustees and Chief Officer. The total employee benefits received were £24,398 (previous year: £21,264).

No trustee received any remuneration or benefit in this capacity during this or the previous year.

## Wakefield District Sight Aid

### Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 December 2021

	2021	2020	2021	2020	2021	2020
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
<b>Income</b>						
Grants and donations	25,949	34,214	23,500	36,590	49,449	70,804
Sales and Fees	1,357	1,345	-	-	1,357	1,345
Fundraising	4,720	389	-	-	4,720	389
Investment income	1	5	-	-	1	5
Legacies	500	-	-	-	500	-
Other income	-	169	-	-	-	169
<b>Total income</b>	<b>32,527</b>	<b>36,122</b>	<b>23,500</b>	<b>36,590</b>	<b>56,027</b>	<b>72,712</b>
<b>Expenditure</b>						
Salaries, NIC and pensions	23,715	30,148	32,098	23,358	55,813	53,506
Payroll charges	552	590	-	-	552	590
Rent	2,220	1,710	3,780	4,106	6,000	5,816
Equipment purchases	1,279	1,733	-	-	1,279	1,733
Travelling	13	112	948	625	961	737
Stationery	130	287	-	6	130	293
Postage	66	33	15	-	81	33
Telephone and Internet	(25)	337	-	594	(25)	931
Insurance	745	725	-	-	745	725
Newsletter	556	703	500	-	1,056	703
Room hire	-	50	-	152	-	202
Photocopier costs	-	60	-	-	-	60
Publicity	573	70	-	-	573	70
Computer costs	373	52	-	174	373	226
Independent examination	750	750	-	-	750	750
Sundry	321	186	17	60	338	246
Affiliation fees	172	136	-	-	172	136
Depreciation on office equipment	811	1,021	-	-	811	1,021
Investment management charges	762	757	-	-	762	757
Website costs	860	931	1,000	89	1,860	1,020
Fundraising	304	-	17	-	321	-
Community outreach	1,079	311	400	860	1,479	1,171
Training	35	-	-	-	35	-
Software subscription	218	-	-	-	218	-
Office relocation	-	354	-	50	-	404
<b>Total expenditure</b>	<b>35,509</b>	<b>41,056</b>	<b>38,775</b>	<b>30,074</b>	<b>74,284</b>	<b>71,130</b>
Net gains/(losses) on investments	5,824	936	-	-	5,824	936
<b>Net income / (expenditure)</b>	<b>2,842</b>	<b>(3,998)</b>	<b>(15,275)</b>	<b>6,516</b>	<b>(12,433)</b>	<b>2,518</b>
<b>Transfers between funds</b>	<b>2,000</b>	<b>2,432</b>	<b>(2,000)</b>	<b>(2,432)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>4,842</b>	<b>(1,566)</b>	<b>(17,275)</b>	<b>4,084</b>	<b>(12,433)</b>	<b>2,518</b>
<b>Fund balances brought forward</b>	<b>83,039</b>	<b>84,605</b>	<b>18,625</b>	<b>14,541</b>	<b>101,664</b>	<b>99,146</b>
<b>Fund balances carried forward</b>	<b>87,881</b>	<b>83,039</b>	<b>1,350</b>	<b>18,625</b>	<b>89,231</b>	<b>101,664</b>

**WAKEFIELD DISTRICT SIGHT AID**

England & Wales - Charity number 1140483

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# Accounts

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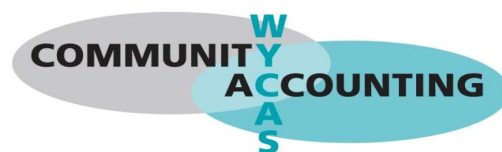
# **Wakefield District Sight Aid**

Charity number 1140483

A company limited by guarantee number 07432897

## **Annual Report and Financial Statements**

**for the year ended 31 December 2020**



West Yorkshire Community Accounting Service

# **Wakefield District Sight Aid**

## **Annual Report and Financial Statements for the year ended 31 December 2020**

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**Prepared by West Yorkshire Community Accounting Service**

# Wakefield District Sight Aid

## Trustees' report for the year ended 31 December 2020

### Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Bridget Lockyer	Chair	
Patricia Bennett		Deceased 9 December 2020
Sydney James Morris		
Andrew Patterson		
Norman Waddington		
Luke Scholey		
Nicola Stansby		Resigned 18 February 2021
<b>Charity number</b>	1140483	Registered in England and Wales
<b>Company number</b>	07432897	Registered in England and Wales
<b>Registered and principal address</b>	<b>Bankers</b>	<b>Stockbrokers</b>
35 Peterson Road	Barclays Bank Plc	AWD Chase de Vere
Wakefield	Trinity Walk	Leeds
WF1 4DU	Wakefield	

### Independent examiner

E J Beverley FCCA

### West Yorkshire Community Accounting Service

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### Structure, governance and management

The charity is a company limited by guarantee and was formed on 8 November 2010. It is governed by a memorandum and articles of association as amended 4 February 2011. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

### Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

### Objectives and activities

#### The charity's objects

To promote the relief of the blind and partially sighted in any manner which is now, or hereafter may be, deemed by law to be charitable, within the Wakefield Metropolitan District.

#### The charity's main activities

Wakefield District Sight Aid provides both practical and emotional support to people with sight impairment (partially sighted) and severe sight impairment (blind) living within the Wakefield Metropolitan District Council area. This includes advice and support following diagnosis of an eye condition or deteriorating eyesight, and ongoing needs-based support for people living with low vision. We also provide support to the families and carers of people living with low vision and work closely with eye health practitioners across the district.

# Wakefield District Sight Aid

## Trustees' report (continued) for the year ended 31 December 2020

### Objectives and activities (continued)

#### The charity's main activities (continued)

Our practical services include:

Providing one-to-one advice, support and help (drop-in at our office and over the telephone).

Conducting home visits to assess for, provide, and advise on the use of certain equipment to help people live more confidently and independently.\*

Taking referrals for Talking Newspapers and Talking Books and dealing with queries related to these.\*

Administering British Wireless for the Blind Fund equipment.\*

Holding regular Equipment Demonstration and Advice Days, at which members can experience and purchase a range of equipment designed to assist with a variety of daily living tasks. Relevant partner organisations are also invited to exhibit at these events, including specialist equipment manufacturers, local support services and other charities.

Facilitating the repair and maintenance of certain equipment (e.g. arranging replacement batteries for talking watches).

Specific advice and support on using assistive technology (e.g. smart and mobile phones, tablets, computers).

Holding information sessions on particular eye conditions (e.g. Charles Bonnet Syndrome).

Hosting clinics held by partner organisations (e.g. OXSIGHT, OrCam).

Offering visual impairment awareness training sessions to local organisations (e.g. GP practices, businesses) to help them better understand the needs and concerns of people living with sight loss and how to make practical adjustments to improve the experience of a person with low vision interacting with their service. This training is also an opportunity for us to generate revenue to reinvest into our charitable activities.

Provision of Living Well With Sight Loss courses, in partnership with our colleagues at RNIB. This is a confidence-building course, designed to give people the opportunity to connect with others in a similar situation and providing information on a range of services and opportunities available locally to help enable and empower people on their sight loss journey.

Our wider, wellbeing-focused services include:

A programme of community outreach work to reduce social isolation (e.g. monthly coffee mornings in three locations, a monthly younger members' social group, day trips, social events).

A befriending service (over the phone and in person, both one-to-one and via our peer-led Friends on the Phone scheme).

Provision of a quarterly newsletter in various accessible formats (including large print, Braille, and audio) for all members and a wide group of stakeholders.

Birthday cards for all our members, used as a touchpoint with members who we may not see at outreach events or at other points during the year.

Negotiating the provision of relevant material in accessible formats (e.g. audio, Braille).

Signposting to other services and sources of assistance at a local, regional and national level.

Raising the profile of the needs of people with visual impairment locally and liaising with relevant stakeholders to improve access to services.

\*These services are kindly supported by Wakefield Metropolitan District Council, as a result of a grant funding agreement we have with them which enables these services to keep running and provides certain equipment which we can distribute free of charge on completion of a home assessment. We are very grateful for this support.

#### Public benefit statement

In setting our objectives and planning our activities, our Board of Trustees has given serious consideration to the Charity Commission's general guidance on public benefit, in particular the most effective ways to support and empower people living with sight loss to reach their potential, achieve their goals, and live safely and confidently within their own homes and communities. At the heart of this is our work to help alleviate social isolation, which can be a huge issue for people, particularly those who lose their sight in later life.

# **Wakefield District Sight Aid**

## **Trustees' report (continued) for the year ended 31 December 2020**

### **Objectives and activities (continued)**

#### **Public benefit statement (continued)**

Closely linked to this is the promotion of the wider wellbeing agenda (i.e. helping our members to connect with society around them, be active in body and mind, take notice of what's going on in their communities, keep learning, and to give - through peer support and active participation in local life) and with this in mind we strive to nurture partnerships with other local organisations working within the wellbeing space. Awareness-raising and the promotion of the importance of good eye health and care are also key to our activities, particularly bearing in mind that 50% of sight loss is preventable, and to that end we work closely with local stakeholders including public health for the advancement of the preventable sight loss agenda.

#### **Achievements and performance**

2020 has presented the charity with significant challenges, as we have sought to find the best ways to support our service users within the restrictions imposed by the Coronavirus pandemic.

The charity has supported around 1,000 people living with low vision across the Wakefield District during the last year. This has been done through a combination of:

In-home needs-based assessment visits and the provision of appropriate equipment to help people live more independently and confidently at home and when out and about. Due to Coronavirus lockdown restrictions, we were not able to conduct as many home visits as we would have liked and, in some cases, we had to complete a telephone assessment instead and provide equipment by post. During 2020, we completed 280 referrals in total, through a combination of home visits and remote assessments. The equipment is kindly supplied free of charge by Wakefield Council in line with the grant funding agreement we have with them which supports the running of this service. We are very proud to work in partnership with our colleagues at Wakefield Council's Sensory Impairment Team and value their continued support of our service.

One-to-one advice on a variety of sight loss and related matters, predominantly through our telephone helpline, which has continued to be operational during our advertised opening hours throughout the Coronavirus pandemic. We took the decision to close our office doors to visitors from 16th March 2020 and as yet have not resumed our drop-in service.'

Proactive telephone outreach to every person on our database when lockdown was announced in March 2020. We segmented our database into priority groups and started with the people who are known to us as the most vulnerable and/or isolated. We then moved onto all over 75s, then 65-74, then everyone else. Our primary aim was to reassure people that we were still there to support them, and to make sure people were able to access the information and services they needed (e.g. Public Health messages around Coronavirus in an accessible format, groceries, medication etc). This was a huge effort, which involved enlisting the help of many volunteers and took place over a number of weeks. Many of our service users were anxious and afraid, and many reported that we were the only organisation who had been in touch with them since the pandemic started. The exercise also revealed that some of the contact information we held was out of date, so where we were not able to reach people by phone, we sent a letter. We also worked with colleagues at the Council to update our records where appropriate consent was in place.

In a normal year, we would hold four Equipment Demonstration and Advice Days, providing the opportunity for people with sight loss, their families and carers to experience, get advice on, and purchase a range of specialist equipment to help with daily living, and speak to specially invited partners from within the healthcare sector, relevant charities, and equipment manufacturers. These events typically attract between 30 and 60 visitors. Due to the Coronavirus restrictions, we were only able to hold one event during 2020, on 3rd February.

A volunteer-led befriending service, where our service users can be paired with a specially trained member of our volunteer team who will call or visit them regularly. We are currently supporting 28 members through this service. Over the past year, we have seen a huge increase in demand for our befriending service and are currently supporting 28 people with regular telephone befriending (an increase of 65% on the previous year).

# Wakefield District Sight Aid

## Trustees' report (continued) for the year ended 31 December 2020

### Objectives and activities (continued)

#### Achievements and performance (continued)

Our peer-led befriending service, Friends on the Phone, launched in 2018 and continued to be popular. Small groups of like-minded people are matched into friendship groups and share contact details so they can contact each other regularly. This is not limited to telephone contact and some of our Friends on the Phone groups arrange to meet up for lunch and coffee, although have not been able to do so for much of 2020 due to lockdown restrictions. There are currently 7 members linked in with Friends on the Phone groups.

Our community outreach activities (including three monthly coffee mornings, our younger members' social group and our trips and events) have sadly not been able to take place as planned during 2020, and have been suspended since 16th March 2020.

Quarterly newsletters which keeps members and stakeholders up to date with the charity's activities and include relevant sight loss related news, information about relevant groups and events happening across the District, and a quiz. Again, due to enforced office closures and the fact that we have been unable to get volunteers together in the same room, we have not been able to send newsletters with the same regularity as normal.

In the Autumn of 2020, we sent out our annual customer care survey, as normal, although the focus of the survey was slightly different from normal and asked questions relating to levels of anxiety around Coronavirus restrictions and levels of comfort around a return to face-to-face service delivery.

The results of our annual customer care survey revealed the following:

102 surveys returned (10% response rate)

88 people answered the question, "How would you rate our service out of 10" with 75% of those rating us as 8 or higher out of 10 (10 = 50%, 9 = 13%, 8 = 12%).

Amongst the biggest concerns reported by people regarding a return to face-to-face services were issues with public transport and social distancing, having to wear a face covering and not feeling safe until they had been vaccinated.

We did quite an extensive piece of follow-up work with survey respondents. As a result of this work, we identified that a number of people had been confused about the rating system (thinking 1 was the best rather than the worst rating) and, by the time the survey was issued in September, had forgotten we had called them early on during the first lockdown.

The staff team currently consists of 4 part-time staff: a Chief Executive Officer (20 hours a week), an Operations Manager (20 hours a week), a Sight Loss Advisor with 20 years' experience as a Dispensing Optician (16 hours per week), and a Service Support worker (13 hours per week).

We continued to work closely with local stakeholders, and to share knowledge and best practice with other sight loss organisations across the Yorkshire and the Humber region through our involvement with Visionary, the membership organisation for local sight loss charities. We were pleased to be invited to work with the One to One Development Trust on a podcast project designed to share the experiences of people with a visual impairment during the Covid-19 pandemic.

#### Pensions

In accordance with the Pensions Regulations 2015, the charity operates a workplace pension scheme which has been established through the National Employment Savings Trust (NEST). All eligible employees were automatically enrolled in the scheme on the 1st February 2016 and staff who subsequently opted to leave the scheme will be re-enrolled after three years.

#### Risk Management policy

The charity maintains a risk register adopting the 'Charities and Risk Management' framework; issued by the Charity Commission dated June 2010. The risk register is presented to the Board every 6 months for review, should any risks materially change in the intervening period then it is the responsibility of the CEO to update the Board accordingly.

# **Wakefield District Sight Aid**

## **Trustees' report (continued) for the year ended 31 December 2020**

### **Financial review**

The net income for the year was £2,518, including net expenditure of £1,566 on unrestricted funds and net income of £4,084 on restricted funds after transfers.

### **Reserves policy**

The charity's free reserves, excluding fixed assets but including investments, at the year end were £81,418. The value of the investments held, £64,149 at the balance sheet date, has been included as free reserves, however, it is the intention of the charity that these should be maintained rather than liquidated.

Wakefield District Sight Aid maintains a policy of holding a minimum of £23,000 in unrestricted reserves, but not more than 9 months' operating costs.

The sum of £23,000 is the figure determined by the charity as being sufficient to cover redundancy costs and three months operating expenses, in the unlikely event that a managed closure of the charity should be necessary. This figure is reassessed annually.

The maintenance of unrestricted reserves up to 9 months' operating costs is deemed reasonable in order to give the charity sufficient time to seek alternative sources of funding should other income streams be withdrawn. It also reflects the historic unpredictable cash flow of the organisation and necessity to depend on infrequent legacy donations.

In 2016 the Board committed to funding additional costs out of reserves in order to maintain service provision for service users. This strategy was extended to 2020.

### **Covid 19 impact review**

Having reviewed the financial impact of the Covid19 pandemic, the most material issues we face are that a significant portion of our unrestricted reserves are held in an investment portfolio linked to the stock exchange, and that our ability to fundraise via our normal channels has been adversely affected.

Whilst the funds we invest in are low risk, the volatility of the stock market due to the global pandemic and related issues such as oil demands and the US elections meant that the value of our funds saw a significant drop during the early part of the pandemic. The markets are starting to stabilise but there is no way of predicting the longer-term effect on the economy.

We anticipate that sources of emergency Covid funding will begin to dry up, but again there is no way of knowing when Trusts and Foundations will restart their usual funding programmes. Our strategy is therefore to protect the assets of the charity as best we can by attempting to leave the funds in our investment portfolio in place for as long as we can in order to provide a safety net in the event that we have problems accessing funds. Our priority is therefore to ensure we have enough liquid cash to continue to operate in order to avoid having to liquidate our investments which would potentially cause us to crystallise losses straight away.

Given the security of our most significant regular funding stream (secure until April 2022), the additional short-term funding we have secured to help ensure our resilience through the Covid19 crisis, and our current levels of liquidity, we do not currently have significant doubts about our ability to continue to operate for the next 12 months. We review our financial position on at least a monthly basis and remain vigilant to the need to protect service delivery and support for people with visual impairments in our community, both through the current crisis and beyond.

At the time of signing these accounts the charity has been impacted by the global Covid19 virus. The Trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern.

# **Wakefield District Sight Aid**

## **Trustees' report (continued) for the year ended 31 December 2020**

### **Statement of trustees' responsibilities**

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They 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.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees:

Signed: Bridget Lockyer (Trustee)

Name: BRIDGET LOCKYER

Date: 19/05/2021

# **Wakefield District Sight Aid**

## **Independent examiner's report to the trustees of Wakefield District Sight Aid**

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 December 2020, which are set out on pages 9 to 16.

### **Responsibilities and basis of report**

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

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

### **Independent examiner's statement**

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

Signed: E J Beverley      Name: E J Beverley

Relevant professional qualification or body: FCCA

Date: 25/05/2021

### **West Yorkshire Community Accounting Service**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Wakefield District Sight Aid**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 December 2020**

	Notes	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total funds £	2019 Total funds £
<b>Income from:</b>					
Grants and donations	(2)	34,214	36,590	70,804	43,609
Sales and Fees		1,345	-	1,345	2,618
Fundraising		389	-	389	10,454
Investment income		5	-	5	32
Other income		169	-	169	30
<b>Total income</b>		<b>36,122</b>	<b>36,590</b>	<b>72,712</b>	<b>56,743</b>
<b>Expenditure on:</b>					
Salaries, NIC and pensions	(3)	30,148	23,358	53,506	59,482
Payroll charges		590	-	590	565
Rent		1,710	4,106	5,816	6,000
Equipment purchases		1,733	-	1,733	2,137
Travelling		112	625	737	2,436
Stationery		287	6	293	884
Postage		33	-	33	66
Telephone and Internet		337	594	931	1,209
Insurance		725	-	725	645
Newsletter		703	-	703	705
Room hire		50	152	202	1,383
Photocopier costs		60	-	60	169
Publicity		70	-	70	-
Computer costs		52	174	226	45
Birthday cards		-	-	-	175
Independent examination		750	-	750	750
Fundraising		-	-	-	260
Sundry		186	60	246	954
Affiliation fees		136	-	136	136
Depreciation on office equipment		1,021	-	1,021	920
Training		-	-	-	491
Investment management charges		757	-	757	971
Activities		311	860	1,171	2,009
Website costs		931	89	1,020	519
Office relocation		354	50	404	-
<b>Total expenditure</b>		<b>41,056</b>	<b>30,074</b>	<b>71,130</b>	<b>82,911</b>
Net gains/(losses) on investments		936	-	936	7,256
<b>Net income / (expenditure)</b>		<b>(3,998)</b>	<b>6,516</b>	<b>2,518</b>	<b>(18,912)</b>
<b>Transfers between funds</b>		<b>2,432</b>	<b>(2,432)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>(1,566)</b>	<b>4,084</b>	<b>2,518</b>	<b>(18,912)</b>
<b>Fund balances brought forward</b>		<b>84,605</b>	<b>14,541</b>	<b>99,146</b>	<b>118,058</b>
<b>Fund balances carried forward</b>	(4)	<b>83,039</b>	<b>18,625</b>	<b>101,664</b>	<b>99,146</b>

All incoming resources and resources expended derive from continuing activities.

# Wakefield District Sight Aid

## Balance sheet

as at 31 December 2020

	2020	2020	2020	2019
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets	(5) 1,621	-	1,621	210
Investments	(10) 64,149	-	64,149	63,969
<b>Total fixed assets</b>	<u>65,770</u>	<u>-</u>	<u>65,770</u>	<u>64,179</u>
<b>Current assets</b>				
Debtors and prepayments	(6) 1,213	-	1,213	5,803
Stock	520	-	520	1,961
Cash at bank and in hand	(7) 21,521	18,625	40,146	32,817
<b>Total current assets</b>	<u>23,254</u>	<u>18,625</u>	<u>41,879</u>	<u>40,581</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals	(8) 5,985	-	5,985	5,614
<b>Total current liabilities</b>	<u>5,985</u>	<u>-</u>	<u>5,985</u>	<u>5,614</u>
<b>Net current assets / (liabilities)</b>	<u>17,269</u>	<u>18,625</u>	<u>35,894</u>	<u>34,967</u>
<b>Total assets less current liabilities</b>	<u>83,039</u>	<u>18,625</u>	<u>101,664</u>	<u>99,146</u>
<b>Net assets</b>	<u>83,039</u>	<u>18,625</u>	<u>101,664</u>	<u>99,146</u>
<b>Funds</b>				
Unrestricted funds	83,039	-	83,039	84,605
Restricted funds	-	18,625	18,625	14,541
<b>Total funds</b>	<u>83,039</u>	<u>18,625</u>	<u>101,664</u>	<u>99,146</u>

For the year ending 31 December 2020 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on

Date: 19/05/2021

Signed: Bridget Lockyer

(Trustee)

Name: BRIDGET LOCKYER

# **Wakefield District Sight Aid**

## **Notes to the accounts**

### **for the year ended 31 December 2020**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

##### **Investments**

Investments are stated at market value at the balance sheet date. The SOFA includes the net gains and losses arising on revaluations and disposals throughout the year.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Tangible fixed assets**

Tangible fixed assets costing more than £250 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Project and office equipment: over 3 years

##### **Pensions**

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

# Wakefield District Sight Aid

## Notes to the accounts continued

### for the year ended 31 December 2020

#### 1 Accounting policies continued

##### Stock

Stock is valued at the lower of cost and net realisable value.

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

#### 2 Grants and donations

	2020	2020	2020	2019
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Wakefield Metropolitan District Council (WMDC)	-	20,940	20,940	15,041
Nova Wakefield	-	8,100	8,100	-
The National Lottery	-	7,500	7,500	-
Charities Aid Foundation	4,200	-	4,200	-
Leeds Community Foundation	10,000	-	10,000	-
Aviva Crowdfunder	3,553	-	3,553	-
Groundwork	750	-	750	-
Donation towards Techmate Project	-	-	-	1,000
Donation towards Social Trip fund	-	-	-	500
Rocks Nest	-	-	-	106
Awards 4 All	-	-	-	10,000
Zurich Community Trust	-	-	-	1,000
Woodroffe Benton Foundation	-	-	-	1,000
Donations	15,711	50	15,761	14,962
	<u>34,214</u>	<u>36,590</u>	<u>70,804</u>	<u>43,609</u>

#### 3 Staff costs and numbers

	2020	2019
	£	£
Gross salaries	52,940	58,944
Social security costs	2,634	2,497
Employment allowance	(2,634)	(2,497)
Pensions	566	538
	<u>53,506</u>	<u>59,482</u>

The average number employees during the year was 4, being an average of 2 full time equivalent (2019: 5.5, 2.5 FTE). There were no employees with emoluments above £60,000.

#### Defined contribution pension scheme

	2020	2019
	£	£
Costs of the scheme to the charity for the year	566	538
Amount of any contributions outstanding at the year end	111	107
Amount of any contributions prepaid at the year end	-	-

**Wakefield District Sight Aid**  
**Notes to the accounts continued**  
**for the year ended 31 December 2020**

<b>4 Restricted funds</b>	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Will Charitable Trust	2,695	-	263	(2,432)	-
Donation to Techmate project	2,000	-	-	-	2,000
Rooks Nest	86	-	-	-	86
Awards 4 All	7,531	-	7,531	-	-
Young persons group	229	-	-	-	229
Zurich Community Trust	1,000	-	1,000	-	-
Woodroffe Benton Foundation	1,000	-	1,000	-	-
WMDC	-	20,440	14,354	-	6,086
Nova Wakefield -Covid	-	3,600	3,600	-	-
Nova Wakefield - Winter	-	4,500	166	-	4,334
The National Lottery	-	7,500	2,080	-	5,420
WMDC - CDF	-	500	80	-	420
Refreshments donation	-	50	-	-	50
	<u>14,541</u>	<u>36,590</u>	<u>30,074</u>	<u>(2,432)</u>	<u>18,625</u>

<b>Fund name</b>	<b>Purpose of restriction</b>
Will Charitable Trust	Towards the Tech-mate digital inclusion project. The transfer is for fixed assets transferred to unrestricted use.
Donation to Techmate project	Towards the Tech-mate digital inclusion project.
Rooks Nest	Partnership activities between WDSA and the school to help the children understand about life with sight loss.
Awards 4 All	Towards the cost of running the Community outreach programme.
Young persons group	Towards activities for the Younger Members Social Group.
Zurich Community Trust	Towards the shortfall in the delivery of the home visiting service.
Woodroffe Benton Foundation	Towards the shortfall in the delivery of the home visiting service.
WMDC	Towards the delivery of the home visiting service.
Nova Wakefield -Covid	Coronavirus resilience fund towards service support workers salary and telephone costs.
Nova Wakefield - Winter	Winter resilience fund towards service support officer salary and a contribution to overheads.
The National Lottery	To go toward rent, service support workers salary, postage and volunteer expenses.
WMDC - CDF	Towards room hire for events.
Refreshments donation	To provide refreshments for events.

**Wakefield District Sight Aid**  
**Notes to the accounts continued**  
**for the year ended 31 December 2020**

<b>5 Tangible assets</b>	Office equipment	Total
	£	£
<b>Cost</b>		
At 1 January 2020	14,142	14,142
Additions	2,432	2,432
At 31 December 2020	<u>16,574</u>	<u>16,574</u>
<b>Depreciation</b>		
At 1 January 2020	13,932	13,932
Charge for year	1,021	1,021
At 31 December 2020	<u>14,953</u>	<u>14,953</u>
<b>Net book value</b>		
At 31 December 2020	<u>1,621</u>	<u>1,621</u>
At 31 December 2019	<u>210</u>	<u>210</u>
<b>6 Debtors and prepayments</b>	2020	2019
	£	£
Debtors	785	5,404
Prepayments	428	399
	<u>1,213</u>	<u>5,803</u>
<b>7 Cash at bank and in hand</b>	2020	2019
	£	£
Cash at Bank	40,052	32,723
Cash in hand	94	94
	<u>40,146</u>	<u>32,817</u>
<b>8 Creditors and accruals</b>	2020	2019
	£	£
Creditors	5,090	4,750
Accruals	895	864
	<u>5,985</u>	<u>5,614</u>

**9 Related party transactions**

**Trustee expenses**

No trustee received any expenses during this year or the previous year.

**Remuneration and benefits received by key management personnel**

The key management personnel of the charity include the trustees and Chief Officer. The total employee benefits received by the Chief Officer were £21,264 (previous year: £21,737).

No trustee received any remuneration or benefit in this capacity during this or the previous year.

**Wakefield District Sight Aid**  
**Notes to the accounts continued**  
**for the year ended 31 December 2020**

**10 Fixed assets investments**

£

Carrying (market) value at beginning of year	63,969
Add: additions to investments at cost	-
Less: disposals at carrying value	(757)
Add / (deduct): net gain / (loss) on revaluation	936
Carrying (market) value at end of year	<u>64,149</u>

**Breakdown of investments agreeing with SOFA and Balance sheet**

Analysis of investments	Market value at year end £	Income in the year £
Investments listed on a recognised stock exchange, funds or trusts	<u>64,149</u>	<u>-</u>
Total	<u>64,149</u>	<u>-</u>

**Material investment holdings (5% of total investments)**

	Holding	Market value
BlackRock Continental European Income D Fund Inc.	2800.93	7,280
Invesco Perpetual Corporate Bond Y Fund Inc.	3548.93	9,527
Invesco Perpetual Monthly Income Plus Y Fund Inc.	3060.51	8,378
Kames Sterling Corporate Bond B Fund Inc.	11111.50	10,823
Legal & General UK Property Feeder I Fund Inc.	11474.41	10,135
M&G strategic Corporate Bond Fund	448.17	6,716
Schroder Income Maximiser Z Fund Inc.	14729.81	<u>11,290</u>
		<u>64,149</u>

## Wakefield District Sight Aid

### Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 December 2020

	2020	2019	2020	2019	2020	2019
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
<b>Income</b>						
Grants and donations	34,214	14,962	36,590	28,647	70,804	43,609
Sales and Fees	1,345	2,618	-	-	1,345	2,618
Fundraising	389	10,225	-	229	389	10,454
Investment income	5	32	-	-	5	32
Other income	169	30	-	-	169	30
<b>Total income</b>	<b>36,122</b>	<b>27,867</b>	<b>36,590</b>	<b>28,876</b>	<b>72,712</b>	<b>56,743</b>
<b>Expenditure</b>						
Salaries, NIC and pensions	30,148	34,831	23,358	24,651	53,506	59,482
Payroll charges	590	565	-	-	590	565
Rent	1,710	6,000	4,106	-	5,816	6,000
Equipment purchases	1,733	1,070	-	1,067	1,733	2,137
Travelling	112	307	625	2,129	737	2,436
Stationery	287	791	6	93	293	884
Postage	33	65	-	1	33	66
Telephone and Internet	337	711	594	498	931	1,209
Insurance	725	645	-	-	725	645
Newsletter	703	470	-	235	703	705
Room hire	50	585	152	798	202	1,383
Photocopier costs	60	169	-	-	60	169
Publicity	70	-	-	-	70	-
Computer costs	52	45	174	-	226	45
Birthday cards	-	175	-	-	-	175
Independent examination	750	750	-	-	750	750
Fundraising	-	260	-	-	-	260
Sundry	186	296	60	658	246	954
Affiliation fees	136	136	-	-	136	136
Depreciation on office equipment	1,021	920	-	-	1,021	920
Training	-	491	-	-	-	491
Investment management charges	757	971	-	-	757	971
Activities	311	-	860	2,009	1,171	2,009
Website costs	931	519	89	-	1,020	519
Office relocation	354	-	50	-	404	-
<b>Total expenditure</b>	<b>41,056</b>	<b>50,772</b>	<b>30,074</b>	<b>32,139</b>	<b>71,130</b>	<b>82,911</b>
Net gains/(losses) on investments	936	7,256	-	-	936	7,256
<b>Net income / (expenditure)</b>	<b>(3,998)</b>	<b>(15,649)</b>	<b>6,516</b>	<b>(3,263)</b>	<b>2,518</b>	<b>(18,912)</b>
<b>Transfers between funds</b>	<b>2,432</b>	<b>426</b>	<b>(2,432)</b>	<b>(426)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>(1,566)</b>	<b>(15,223)</b>	<b>4,084</b>	<b>(3,689)</b>	<b>2,518</b>	<b>(18,912)</b>
<b>Fund balances brought forward</b>	<b>84,605</b>	<b>99,828</b>	<b>14,541</b>	<b>18,230</b>	<b>99,146</b>	<b>118,058</b>
<b>Fund balances carried forward</b>	<b>83,039</b>	<b>84,605</b>	<b>18,625</b>	<b>14,541</b>	<b>101,664</b>	<b>99,146</b>