

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

Contents	Page
Trustees' report	2 to 8
Examiner's report	9
Statement of financial activities	10
Balance sheet	11
Notes to the accounts	12 to 17

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:

Name	Position	Dates
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

Registered and principal address	Bankers	Stockbrokers
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 £
Income from:					
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
Total income		32,527	23,500	56,027	72,712
Expenditure on:					
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
Total expenditure		35,509	38,775	74,284	71,130
Net gains/(losses) on investments		5,824	-	5,824	936
Net income / (expenditure)		2,842	(15,275)	(12,433)	2,518
Transfers between funds		2,000	(2,000)	-	-
Net movement in funds		4,842	(17,275)	(12,433)	2,518
Fund balances brought forward		83,039	18,625	101,664	99,146
Fund balances carried forward	(4)	87,881	1,350	89,231	101,664

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
	£	£	£	£
Fixed assets				
Tangible assets	(5) 810	-	810	1,621
Investments	(6) 69,210	-	69,210	64,149
Total fixed assets	<u>70,020</u>	<u>-</u>	<u>70,020</u>	<u>65,770</u>
Current assets				
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
Total current assets	<u>24,237</u>	<u>1,416</u>	<u>25,653</u>	<u>41,879</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(9) 6,376	66	6,442	5,985
Total current liabilities	<u>6,376</u>	<u>66</u>	<u>6,442</u>	<u>5,985</u>
Net current assets / (liabilities)	<u>17,861</u>	<u>1,350</u>	<u>19,211</u>	<u>35,894</u>
Net assets	<u>87,881</u>	<u>1,350</u>	<u>89,231</u>	<u>101,664</u>
Funds				
Unrestricted funds	87,881	-	87,881	83,039
Restricted funds	-	1,350	1,350	18,625
Total funds	<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 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 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)

Fund name	Purpose of restriction
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	(10,328)	(10,328)
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	811	811
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)	(762)	(762)	(757)
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

7 Debtors and prepayments	2021	2020
	£	£
Trade debtors	842	1,213
	<u>842</u>	<u>1,213</u>
8 Cash at bank and in hand	2021	2020
	£	£
Cash at bank	24,247	40,052
Cash in hand	94	94
	<u>24,341</u>	<u>40,146</u>
9 Creditors and accruals	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 Unrestricted funds £	2020 Unrestricted funds £	2021 Restricted funds £	2020 Restricted funds £	2021 Total funds £	2020 Total funds £
Income						
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
Total income	32,527	36,122	23,500	36,590	56,027	72,712
Expenditure						
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
Total expenditure	35,509	41,056	38,775	30,074	74,284	71,130
Net gains/(losses) on investments	5,824	936	-	-	5,824	936
Net income / (expenditure)	2,842	(3,998)	(15,275)	6,516	(12,433)	2,518
Transfers between funds	2,000	2,432	(2,000)	(2,432)	-	-
Net movement in funds	4,842	(1,566)	(17,275)	4,084	(12,433)	2,518
Fund balances brought forward	83,039	84,605	18,625	14,541	101,664	99,146
Fund balances carried forward	87,881	83,039	1,350	18,625	89,231	101,664