

# **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**

<b>Contents</b>	<b>Page</b>
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 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:

Name	Position	Dates
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**

<b>2 Grants and donations</b>	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	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>

<b>3 Staff costs and numbers</b>	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.

<b>Defined contribution pension scheme</b>	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

<b>4 Restricted funds</b>	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)

Fund name	Purpose of restriction
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 Unrestricted funds £	2021 Unrestricted funds £	2022 Restricted funds £	2021 Restricted funds £	2022 Total funds £	2021 Total 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>