

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



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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:

Name	Position	Dates
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
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	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 £
Income from:					
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
Total income		62,893	49,135	112,028	80,142
Expenditure on:					
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	-
Total expenditure		51,446	43,414	94,860	74,759
Net gains/(losses) on investments		2,779	-	2,779	(7,506)
Net income / (expenditure)		14,226	5,721	19,947	(2,123)
Transfers between funds		86	(86)	-	-
Net movement in funds		14,312	5,635	19,947	(2,123)
Fund balances brought forward		73,501	13,607	87,108	89,231
Fund balances carried forward	(4)	87,813	19,242	107,055	87,108

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
	£	£	£	£
Fixed assets				
Tangible assets	(5) 233	-	233	-
Investments	(6) 66,113	-	66,113	61,880
Total fixed assets	<u>66,346</u>	<u>-</u>	<u>66,346</u>	<u>61,880</u>
Current assets				
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
Total current assets	<u>28,756</u>	<u>19,289</u>	<u>48,045</u>	<u>33,769</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(9) 7,289	47	7,336	8,541
Total current liabilities	<u>7,289</u>	<u>47</u>	<u>7,336</u>	<u>8,541</u>
Net current assets / (liabilities)	<u>21,467</u>	<u>19,242</u>	<u>40,709</u>	<u>25,228</u>
Net assets	<u>87,813</u>	<u>19,242</u>	<u>107,055</u>	<u>87,108</u>
Funds				
Unrestricted funds	87,813	-	87,813	73,501
Restricted funds	-	19,242	19,242	13,607
Total funds	<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	Restricted	Total	Total
	funds	funds	funds	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

Fund name	Purpose of restriction
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

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

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

9 Creditors and accruals	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 Unrestricted funds £	2022 Unrestricted funds £	2023 Restricted funds £	2022 Restricted funds £	2023 Total funds £	2022 Total funds £
Income						
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
Total income	62,893	43,264	49,135	36,878	112,028	80,142
Expenditure						
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	-
Total expenditure	51,446	50,138	43,414	24,621	94,860	74,759
Net gains/(losses) on investments	2,779	(7,506)	-	-	2,779	(7,506)
Net income / (expenditure)	14,226	(14,380)	5,721	12,257	19,947	(2,123)
Transfers between funds	86	-	(86)	-	-	-
Net movement in funds	14,312	(14,380)	5,635	12,257	19,947	(2,123)
Fund balances brought forward	73,501	87,881	13,607	1,350	87,108	89,231
Fund balances carried forward	87,813	73,501	19,242	13,607	107,055	87,108