

Wakefield District Sight Aid

Charity number 1140483

A company limited by guarantee number 07432897

Annual Report and Financial Statements

for the year ended 31 December 2024



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COMMUNITY ACCOUNTING
WEST YORKSHIRE

Wakefield District Sight Aid

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

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Prepared by West Yorkshire Community Accountancy Service CIO

Wakefield District Sight Aid

Trustees' report for the year ended 31 December 2024

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

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

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

Independent examiner

Rhys North ACA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

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

Method of recruitment and appointment of trustees

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

Wakefield District Sight Aid

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

Objectives and activities

The charity's objects

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

The charity's main activities

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

Our practical services include:

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

Our wider, wellbeing-focused services include:

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

Wakefield District Sight Aid

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

The charity's main activities continued

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

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

Public benefit statement

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

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

Achievements and performance

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

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

Wakefield District Sight Aid

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

Achievements and performance continued

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

Wakefield District Sight Aid

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

Achievements and performance continued

Feedback from people who have used our services

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

Home visiting:

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

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

Coffee mornings/social groups:

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

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

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

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

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

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

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

Living Well with Sight Loss (LWWSL) courses:

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

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

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

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

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

Testimonials from course participants:

"Very informative, just wonderful!"

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

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

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

Wakefield District Sight Aid

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

Achievements and performance continued

Art Beyond Vision programme – testimonials from workshop participants:

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

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

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

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

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

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

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

Funding and future sustainability

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

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

Staff team

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

Partnership working

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

Pensions

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

Wakefield District Sight Aid

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

Achievements and performance continued

Risk Management policy

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



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



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



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



Members enjoying our Christmas lunch in December 2024.



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



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

Wakefield District Sight Aid

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

Achievements and performance (continued)



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



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



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



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



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



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

Wakefield District Sight Aid

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

Financial review

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

Reserves policy

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

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

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

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

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

Wakefield District Sight Aid

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

Statement of trustees' responsibilities

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

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

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

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

Luke Scholey (Trustee)

Wakefield District Sight Aid

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

Rhys North ACA

12/6/2025

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

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

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

All incoming resources and resources expended derive from continuing activities.

Wakefield District Sight Aid
Balance sheet
as at 31 December 2024

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

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

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

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

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

Luke Scholey (Trustee)

Wakefield District Sight Aid

Notes to the accounts

for the year ended 31 December 2024

1 Accounting policies

Basis of accounting

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

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

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

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

Going concern

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

Incoming resources

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

Grants and donations

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

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

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

Investments

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

Expenditure and liabilities

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

Taxation

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

Tangible fixed assets

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

Project and office equipment: over 3 years

Pensions

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

Stock

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

Wakefield District Sight Aid

Notes to the accounts

for the year ended 31 December 2024

1 Accounting policies continued

Fund accounting

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

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

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

Leases

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

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

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

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

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

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

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

For fund descriptions see next page.

Wakefield District Sight Aid

Notes to the accounts continued

for the year ended 31 December 2024

4 Restricted funds continued

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

5 Tangible assets

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

6 Fixed assets investments

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

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

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

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

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

10 Related party transactions

Trustee expenses

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

Trustee remuneration and benefits

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

Remuneration and benefits received by key management personnel

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

11 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:

	2024	2023
	£	£
Within one year	3,000	-
	<u>3,000</u>	<u>-</u>

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

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