# KIRKLEES VISUAL IMPAIRMENT NETWORK

England & Wales · Charity number 1160580

## Details

| | |
|---|---|
| Other names | Outlookers |
| Status | Registered |
| Legal form | CIO |
| Registered | 2015-02-23 |
| Register | View on the Charity Commission register |

## Contact

| | |
|---|---|
| Address | Brian Jackson House<br>New North Parade<br>Huddersfield<br>HD1 5JP |
| Phone | 01484519988 |
| Email | info@kvin.org.uk |

## Activities

**Objects:** THE OBJECT OF THE CIO IS TO RELIEVE THE NEEDS OF BLIND AND PARTIALLY SIGHTED (VISUALLY IMPAIRED) PEOPLE WHO LIVE, WORK OR STUDY IN KIRKLEES AND THE SURROUNDING AREA PARTICULARLY BUT NOT EXCLUSIVELY BY:A)PROVIDING EQUIPMENT, SERVICES AND ADVICE WHICH WILL ENABLE THEM TO LIVE MORE INDEPENDENTLY;B)PROVIDING SOCIAL AND RECREATIONAL ACTIVITIES DESIGNED TO IMPROVE THEIR QUALITY OF LIFE.

**Activities:** KVIN also known as Outlookers is a sight loss organisation which supports people living with sight loss to learn to use technology to help remain independent. We have several drop-in facilities across Kirklees. We recognise the devastation that losing sight can cause. The majority of our volunteers and staff are registered blind and have lived experience to offer .

## Classification

- **How:** Provides Services
- **What:** Disability
- **Who:** People With Disabilities

## Geography

- **Area of benefit:** LOCAL
- Bradford City
- Calderdale
- City Of Wakefield
- Kirklees
- Leeds City

## Finances

| Period end | Income | Expenditure | Assets | Employees |
|---|---|---|---|---|
| 2025-03-31 | £316,445 | £252,970 | - | - |
| 2024-03-31 | £268,315 | £215,713 | - | - |
| 2023-03-31 | £219,635 | £210,721 | - | - |
| 2022-03-31 | £217,442 | £145,110 | - | - |
| 2021-03-31 | £129,081 | £110,390 | - | - |

## Trustees

| Name | Role | Appointed |
|---|---|---|
| **DAVID QUARMBY** | Chair | 2015-05-13 |
| Aidan Greenwood | | 2025-07-30 |
| Aisha Saiyad | | 2019-05-01 |
| Daniel Owen | | 2022-08-03 |
| Gillian Elisabeth Hughes | | 2023-07-19 |
| Ian Beverley | | 2021-10-28 |
| John Edmund Robinson | | 2025-07-30 |
| Julie Howard | | 2018-07-18 |
| Moin Valli | | 2016-12-14 |
| Sabrina Hajra Bolia | | 2026-03-18 |

# Accounts

**Kirklees Visual Impairment Network**

Charity number 1160580

# Annual Report and Financial Statements

## for the year ended 31 March 2025

outlookers

The local sight loss charity

WYCAS

COMMUNITY ACCOUNTING WEST YORKSHIRE

# Kirklees Visual Impairment Network

## Annual Report and Financial Statements

## for the year ended 31 March 2025

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

# Kirklees Visual Impairment Network
## Trustees' report for the year ended 31 March 2025

**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** |
|---|---|---|
| David Quarmby | Chair | |
| Julie Howard | Treasurer | |
| Moin Valli | | |
| Aisha Saiyad | | |
| Ian Beverley | | |
| Daniel Owen | | |
| Gillian Elisabeth Hughes | | Appointed 23 July 2023 |

| | | |
|---|---|---|
| **Charity number** | 1160580 | Registered in England and Wales |

| **Registered and principal address** | **Bankers** |
|---|---|
| LG9 Brian Jackson House | Virgin Bank |
| New North Parade | 40 New Street |
| Huddersfield | Huddersfield |
| HD1 5JP | HD1 2BT |

**Independent examiner**
Simon Bostrom FCIE
**West Yorkshire Community Accountancy Service CIO**
Stringer House
34 Lupton Street
Leeds
LS10 2QW

**Structure, governance and management**
The charity is a Charitable Incorporated Organisation (CIO) formed on 23 February 2015 and is governed by a constitution as amended on 22 October 2018.

**Method of recruitment and appointment of trustees**
The trustees of the charity are appointed by the members at the AGM.

### Objectives and activities

**The charity's objects**

The object of the CIO is to relieve the needs of blind and partially sighted (visually impaired) people who live, work or study in Kirklees and the surrounding area.

Particularly but not exclusively by:

a) providing equipment, services and advice which will enable them to live more independently;

b) providing social and recreational activities designed to improve their quality of life.

**The charity's main activities**

Kirklees Visual Impairment Network (KVIN) is a disabled user led charity run by and for VIs (blind and visually impaired people). With support from sighted volunteers our VI volunteers provide training and support in the use of various technologies to improve the lives of other VIs.

**Public benefit statement**

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission’s general guidance on public benefit and in particular disabled led peer support and training in technologies which can help VIs remain independent  and reduce social isolation.

**Achievements and performance**

The year under review has seen a continued focus on our core services, and a series of developments that will help secure the longer term sustainability of the charity.  We have continued to build our influence and service offer through working collaboratively.  Our core activities of one to one technology tuition and peer support groups continued to flourish as we delivered 125 in depth one to one tech training sessions which included 24 home visits.  We welcomed 172 people, which generated 2113 attendances across 212 group sessions, at our 6 face to face groups.  We delivered 50 online groups to 17 people with 179 attendances, and 4 Living Well with Sight Loss courses to 20 people.  We have 583 active service users and dealt with 1244 one to one advice queries, made up of 627 phone calls, 359 in person discussions, 196 messages and 62 emails.  We received 154 new referrals during the year as awareness of our organisation continues to grow.

Alongside our day to day work, there have been a series of highlights.  In April 2024, 41 people visited Blackpool for our second group holiday, 30 volunteers were thanked in our annual volunteer celebration event.  Our main fundraising event is the annual Valli Rally.  Through our work Valli Optometry & Audiology, supporters walked 8 miles raising almost £8,000.  We also thank Hoya Lens UK and Marsh Commercial for their support for this event.

Our work would not be possible without the contributions of our 42 dedicated volunteers.  We were delighted that their commitment was recognised through the award of the Kings Award for Voluntary Service, equivalent to an MBE, on 14th November 2024.

We commenced the second year of our current National Lottery Community Fund project in June 2024.  With their support, we continue the work developed over recent years as well as building the capacity to offer our services to even more local people living with sight loss as well as those who may also be living with sight loss and stroke or learning difficulties.  We have worked hard to understand the outcome and impact our work has on the lives of local people and it has been humbling to receive positive feedback.  As demand for our services grows, we embarked on a programme to train more volunteers in the use of assistive technology.  The continued development of our Media Group has allowed us to nurture the creative ambitions of our service users.  The podcast they produce is valuable in raising awareness of our work.

We also seek to raise awareness and influence the development of assistive technology through our local, regional and national work, and have supported a range of activities related to digital inclusion to ensure that the needs of visually impaired people are considered.  We have participated in the development of a national tech selector tool, and provided training to staff in digital hubs and university optometry students.

We also worked collaboratively with the Kirklees Community Champions programme, delivering key health and wellbeing information to our service users, raising awareness of issues that have been traditionally difficult to access.  The support of Terberg DTS continues to facilitate the use of our Mobile Sight Loss centre to support us at community events and service users at their homes.  Our work with BID services provides wider information, advice and guidance about the services available to those living with sight loss.

### Achievements and performance continued

We continued the process of securing a financially stable future for the Whitfield Centre. Through the support of the VCSE Energy Efficiency Scheme Award, we have been able to install LED lighting, solar panels and cavity wall insulation. These measures will have a positive impact, from both an environmental and financial perspective, for years to come. We were also pleased to welcome another local charity to the centre. It is pleasing to see that the centre is busy throughout the week and that it continues to be a valuable asset to its community of users.

As we no longer have a fundraiser, we continued to develop fundraising initiatives throughout the year.

Without the support of our service users, the continued hard work of our trustees and volunteers, and commitment of our staff team, this work would not have been possible. We thank each and every one of them for their contributions.

### Financial review

The net income for the year was £63,475, including net income of £60,982 on unrestricted funds and net income of £2,493 on restricted funds after transfers.

### Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £245,000.

The charity's reserves policy is to hold 3 months running costs as a minimum to cover unexpected events.

The trustees acknowledge reserves are currently above this level, the excess reserves provide some security in the current uncertain fundraising environment as our National Lottery Community Fund grant ends in November 2026. They also support the Whitfield Centre whilst the charity works to ensure its future financial stability.

Approved by the board of trustees on 8/10/2025

David Quarmby (Trustee)

# Kirklees Visual Impairment Network

## Independent examiner's report to the trustees of Kirklees Visual Impairment Network

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2025, which are set out on pages 6 to 13.

**Responsibilities and basis of report**
As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**
Since the CIO's gross income exceeded £250,000 your examiner must be a fellow of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a fellow of ACIE which is one of the listed bodies.

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 charity as required by section 130 of the Charities Act;
2 the accounts do not accord with those records; or
3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Simon Bostrom FCIE

9/10/2025

**West Yorkshire Community Accountancy Service CIO**
Stringer House
34 Lupton Street
Leeds
LS10 2QW

# Kirklees Visual Impairment Network
## Statement of Financial Activities
## (including summary income and expenditure account)
## for the year ended 31 March 2025

| | Notes | 2025 Unrestricted funds £ | 2025 Restricted funds £ | 2025 Total funds £ | 2024 Total funds £ |
|---|---|---|---|---|---|
| **Income from:** | | | | | |
| Grants and donations | (2) | 22,307 | 160,811 | 183,118 | 143,631 |
| Contract income | | 19,046 | - | 19,046 | 23,204 |
| Activity income | | 12,361 | - | 12,361 | - |
| Sales and fees | | 1,511 | - | 1,511 | 818 |
| Rental income | | 47,700 | - | 47,700 | 44,956 |
| Fundraising | | 11,791 | - | 11,791 | 11,538 |
| Bank interest | | 9,643 | - | 9,643 | 11,702 |
| Other income | | - | - | - | - |
| ATW Support Worker Reimbursement | | 30,125 | - | 30,125 | 29,866 |
| Consultancy fees | | 1,150 | - | 1,150 | 2,600 |
| **Total income** | | 155,634 | 160,811 | 316,445 | 268,315 |
| | | | | | |
| **Expenditure on:** | | | | | |
| Salaries, NI and pension | (3) | 66,553 | 75,967 | 142,520 | 134,915 |
| Payroll costs | | 524 | 262 | 786 | 1,017 |
| Freelance staff | | - | 1,296 | 1,296 | 453 |
| Travel | | - | 169 | 169 | 126 |
| Staff and volunteer expenses | | 933 | 1,681 | 2,614 | 2,819 |
| Training | | 870 | 1,033 | 1,903 | 1,569 |
| Activity costs | | 12,890 | - | 12,890 | 2,455 |
| Equipment and software | | 4,322 | 4,033 | 8,355 | 4,231 |
| Room hire | | 1,589 | 3,173 | 4,762 | 4,035 |
| Rates and water | | 1,341 | - | 1,341 | 1,308 |
| Heat and light | | 8,695 | 4,166 | 12,861 | 18,836 |
| Repairs, maintenance and refurbishment | | 4,875 | 29,144 | 34,019 | 1,664 |
| Insurance | | 7,594 | 750 | 8,344 | 8,138 |
| Security | | 667 | - | 667 | 687 |
| Office rent | | - | 6,945 | 6,945 | 9,344 |
| Telephone | | 518 | 688 | 1,206 | 1,083 |
| Printing, stationery and postage | | 20 | 227 | 247 | 567 |
| Licences and subscriptions | | 2,224 | 1,655 | 3,879 | 4,716 |
| Fundraising | | 795 | - | 795 | 1,233 |
| Sundry costs | | - | - | - | 27 |
| Accountancy and independent examination | | 708 | 986 | 1,694 | 1,416 |
| Legal and professional | | 1,446 | 320 | 1,766 | 1,557 |
| Bank charges | | 30 | - | 30 | 72 |
| Depreciation | | 2,689 | - | 2,689 | 12,172 |
| Cleaning and waste collections | | 1,192 | - | 1,192 | 1,273 |
| **Total expenditure** | | 120,475 | 132,495 | 252,970 | 215,713 |
| **Net income / (expenditure)** | | 35,159 | 28,316 | 63,475 | 52,602 |
| **Transfers between funds** | (4) | 25,823 | (25,823) | - | - |
| **Net movement in funds** | | 60,982 | 2,493 | 63,475 | 52,602 |
| | | | | | |
| **Fund balances brought forward** | | 642,412 | 75,525 | 717,937 | 665,335 |
| **Fund balances carried forward** | (4) | 703,394 | 78,018 | 781,412 | 717,937 |

All incoming resources and resources expended derive from continuing activities.

# Kirklees Visual Impairment Network
## Balance sheet
## as at 31 March 2025

| | Note | 2025 Unrestricted £ | 2025 Restricted £ | 2025 Total £ | 2024 Total £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Tangible assets | (5) | 458,394 | - | 458,394 | 437,952 |
| **Total fixed assets** | | 458,394 | - | 458,394 | 437,952 |
| **Current assets** | | | | | |
| Debtors and prepayments | (6) | 17,102 | - | 17,102 | 20,146 |
| Cash at bank and in hand | (7) | 246,268 | 78,018 | 324,286 | 287,939 |
| **Total current assets** | | 263,370 | 78,018 | 341,388 | 308,085 |
| **Current liabilities: amounts falling due within one year** | | | | | |
| Creditors and accruals | (8) | 18,370 | - | 18,370 | 28,100 |
| **Total current liabilities** | | 18,370 | - | 18,370 | 28,100 |
| **Net current assets / (liabilities)** | | 245,000 | 78,018 | 323,018 | 279,985 |
| **Net assets** | | 703,394 | 78,018 | 781,412 | 717,937 |
| **Funds** | | | | | |
| Unrestricted funds | | 703,394 | - | 703,394 | 642,412 |
| Restricted funds | | - | 78,018 | 78,018 | 75,525 |
| **Total funds** | | 703,394 | 78,018 | 781,412 | 717,937 |

The financial statements were approved by the board of trustees on 8/10/2025

David Quarmby (Trustee)

# Kirklees Visual Impairment Network
## Notes to the accounts
## for the year ended 31 March 2025

### 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.

**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 £1,000 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:

Freehold land: nil
Freehold buildings: over 50 years
Fixtures and Fittings: over 10 years

### 1 Accounting policies continued

**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.

**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.

# Kirklees Visual Impairment Network
## Notes to the accounts continued
## for the year ended 31 March 2025

**2 Grants and donations**

| | 2025 Unrestricted funds | 2025 Restricted funds | 2025 Total funds | 2024 Total funds |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Groundwork | - | 45,938 | 45,938 | - |
| The National Lottery Community Fund | - | 97,373 | 97,373 | 98,500 |
| Third Sector Leaders | - | 17,500 | 17,500 | 11,200 |
| Health Your Way NHS | - | - | - | 2,000 |
| Kirklees Council (KMC) | - | - | - | 22,906 |
| West Riding Masonic charities | - | - | - | 2,198 |
| Other donations | 7,805 | - | 7,805 | 6,827 |
| Legacies | 14,502 | - | 14,502 | - |
| | 22,307 | 160,811 | 183,118 | 143,631 |

**3 Staff costs and numbers**

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Gross salaries | 134,890 | 127,872 |
| Social security costs | 9,333 | 8,864 |
| Employment allowance | (5,000) | (5,000) |
| Pensions | 3,297 | 3,179 |
| | 142,520 | 134,915 |

The average number of employees during the year was 9.2, being an average of 4.9 full time equivalent (2024: 9.1, 4.4 FTE). There were no employees with emoluments above £60,000.

| **Defined contribution pension scheme** | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Costs of the scheme to the charity for the year | 3,297 | 3,179 |
| Amount of any contributions outstanding at the year end | 649 | 617 |

**4 Restricted funds**

| | Balance b/f | Incoming | Outgoing | Transfers | Balance c/f |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Third Sector Leaders | 9,221 | 17,500 | 2,254 | - | 24,467 |
| KMC Do Something Now | 9,920 | - | 78 | - | 9,842 |
| Health Your Way NHS | 986 | - | 289 | - | 697 |
| Locala | 1,192 | - | 830 | - | 362 |
| TNLCF - RC Yorks and Humber | 29,913 | 97,373 | 99,900 | - | 27,386 |
| Groundwork VSCE Energy | - | 45,938 | 29,144 | (16,794) | - |
| Groundwork Tesco Batley | 2,665 | - | - | - | 2,665 |
| KMC Community Champions | 6,831 | - | - | (6,831) | - |
| One Community Covid 19 fund | 525 | - | - | - | 525 |
| One Community | 2,198 | - | - | - | 2,198 |
| KMC Keep fit | 613 | - | - | - | 613 |
| Living Well with Sight Loss | 1,980 | - | - | - | 1,980 |
| NR Rural Communities project | 5,517 | - | - | - | 5,517 |
| Winter Messaging | 1,766 | - | - | - | 1,766 |
| West Riding Masonic Charities | 2,198 | - | - | (2,198) | - |
| | 75,525 | 160,811 | 132,495 | (25,823) | 78,018 |

# Kirklees Visual Impairment Network
## Notes to the accounts continued
## for the year ended 31 March 2025

**4 Restricted funds continued**

| **Fund name** | **Purpose of restriction** |
|---|---|
| Third Sector Leaders | Towards raising awareness and delivering messages around health and wellbeing. |
| KMC Do Something Now | The Do Something Now project allows us to build on the work of Northern Rail and take our services into local communities across Kirklees, both urban and rural. We will provide one to one support and establish new groups. |
| Health Your Way NHS | Towards the costs of the media group. |
| Locala | For a project to trial hybrid technology so that people could attend meetings either face to face or online. |
| TNLCF - RC Yorks and Humber | This funding helps us provide our core services of peer and technology support and promote the benefits of assistive technology more widely. |
| Groundwork VSCE Energy | To help ensure the sustainability of the Whitfield Centre by paying for the installation of LED lighting, solar panels and cavity wall insulation. The transfer relates to the purchase of fixed assets. |
| Groundwork Tesco Batley | Towards volunteer sighted guide training costs including travel, publicity and equipment. |
| KMC Community Champions | The Community Champions project, delivered with the use of our mobile sight loss centre, was aimed at raising awareness of the need for Covid vaccination and testing as well as the more general promotion of our services. The funder agreed for the balance to be de-restricted. |
| One Community Covid 19 fund | Covid emergency fund. |
| One Community | To run a working age group. |
| KMC Keep fit | Towards a Keep Fit programme for VIs. |
| Living Well with Sight Loss | Towards running courses and equipment for the course. |
| NR Rural Communities project | Funding from Northern Rail to take our services into the rural communities of South Kirklees through the use of our mobile sight loss centre, and visits to supported housing schemes. We will provide one to one support and establish new groups. |
| Winter Messaging | Towards running courses and equipment for the course. |
| West Riding Masonic Charities | Towards the costs of mobile phones. The transfer relates to the purchase of fixed assets. |

**5 Tangible assets**

| | Assets under construction | Land and buildings | Fixtures and Fittings | Total |
|---|---|---|---|---|
| **Cost** | £ | £ | £ | £ |
| At 1 April 2024 | - | 481,894 | 82,740 | 564,634 |
| Additions | 16,794 | - | 6,337 | 23,131 |
| At 31 March 2025 | 16,794 | 481,894 | 89,077 | 587,765 |
| **Depreciation** | | | | |
| At 1 April 2024 | - | 59,600 | 67,082 | 126,682 |
| Charge for year | - | - | 2,689 | 2,689 |
| At 31 March 2025 | - | 59,600 | 69,771 | 129,371 |
| **Net book value** | | | | |
| At 31 March 2025 | 16,794 | 422,294 | 19,306 | 458,394 |
| At 31 March 2024 | - | 422,294 | 15,658 | 437,952 |

### 6 Debtors and prepayments

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Debtors | 15,204 | 6,289 |
| Prepayments | 16 | 11,724 |
| Accrued income | 1,882 | 2,133 |
| | 17,102 | 20,146 |

### 7 Cash at bank and in hand

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Cash at bank | 324,230 | 287,544 |
| Cash in hand | 56 | 395 |
| | 324,286 | 287,939 |

### 8 Creditors and accruals

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Bank loans and overdrafts | - | 5,841 |
| Creditors | 675 | 675 |
| Accruals | 3,393 | 3,592 |
| Deferred income (see note below for analysis) | - | 13,965 |
| Taxation and social security | 1,986 | 1,810 |
| Other creditors | 12,316 | 2,217 |
| | 18,370 | 28,100 |

| **Deferred income** | Deferred to next year | Released from last year |
|---|---|---|
| | £ | £ |
| Rent income | - | 1,453 |
| Holiday income | - | 12,216 |
| Contract income | - | 296 |
| | - | 13,965 |

| **Item name** | **Reason for deferral** |
|---|---|
| Rent income | Rent received in advance |
| Holiday income | Payment received for a holiday taking place in April 2024 |
| Contract income | Undelivered part of the contract |

### 9 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 £45,820 (previous year: £44,007).

# Kirklees Visual Impairment Network

## Statement of Financial Activities including comparatives for all funds
## (including summary income and expenditure account)
## for the year ended 31 March 2025

| | 2025 Unrestricted funds £ | 2024 Unrestricted funds £ | 2025 Restricted funds £ | 2024 Restricted funds £ | 2025 Total funds £ | 2024 Total funds £ |
|---|---|---|---|---|---|---|
| **Income** | | | | | | |
| Grants and donations | 22,307 | 6,827 | 160,811 | 136,804 | 183,118 | 143,631 |
| Contract income | 19,046 | 23,204 | - | - | 19,046 | 23,204 |
| Activity income | 12,361 | - | - | - | 12,361 | - |
| Sales and fees | 1,511 | 818 | - | - | 1,511 | 818 |
| Rental income | 47,700 | 44,956 | - | - | 47,700 | 44,956 |
| Fundraising | 11,791 | 11,538 | - | - | 11,791 | 11,538 |
| Bank interest | 9,643 | 11,702 | - | - | 9,643 | 11,702 |
| Other income | - | - | - | - | - | - |
| ATW Support Worker | 30,125 | 29,866 | - | - | 30,125 | 29,866 |
| Consultancy fees | 1,150 | - | - | 2,600 | 1,150 | 2,600 |
| **Total income** | 155,634 | 128,911 | 160,811 | 139,404 | 316,445 | 268,315 |
| **Expenditure** | | | | | | |
| Salaries, NI and pension | 66,553 | 57,004 | 75,967 | 77,911 | 142,520 | 134,915 |
| Payroll costs | 524 | 532 | 262 | 485 | 786 | 1,017 |
| Freelance staff | - | - | 1,296 | 453 | 1,296 | 453 |
| Travel | - | - | 169 | 126 | 169 | 126 |
| Staff and volunteer expenses | 933 | 1,702 | 1,681 | 1,117 | 2,614 | 2,819 |
| Training | 870 | 1,095 | 1,033 | 474 | 1,903 | 1,569 |
| Activity costs | 12,890 | 2,406 | - | 49 | 12,890 | 2,455 |
| Equipment and software | 4,322 | 956 | 4,033 | 3,275 | 8,355 | 4,231 |
| Room hire | 1,589 | 2,297 | 3,173 | 1,738 | 4,762 | 4,035 |
| Rates and water | 1,341 | 1,308 | - | - | 1,341 | 1,308 |
| Heat and light | 8,695 | 15,502 | 4,166 | 3,334 | 12,861 | 18,836 |
| Repairs, maintenance and refurb. | 4,875 | 1,664 | 29,144 | - | 34,019 | 1,664 |
| Insurance | 7,594 | 6,758 | 750 | 1,380 | 8,344 | 8,138 |
| Security | 667 | 687 | - | - | 667 | 687 |
| Office rent | - | 1,113 | 6,945 | 8,231 | 6,945 | 9,344 |
| Telephone | 518 | 527 | 688 | 556 | 1,206 | 1,083 |
| Printing, stationery and postage | 20 | 7 | 227 | 560 | 247 | 567 |
| Licences and subscriptions | 2,224 | 2,847 | 1,655 | 1,869 | 3,879 | 4,716 |
| Fundraising | 795 | 1,233 | - | - | 795 | 1,233 |
| Sundry costs | - | 27 | - | - | - | 27 |
| Accountancy and independent exam | 708 | 591 | 986 | 825 | 1,694 | 1,416 |
| Legal and professional | 1,446 | 1,207 | 320 | 350 | 1,766 | 1,557 |
| Bank charges | 30 | 72 | - | - | 30 | 72 |
| Depreciation | 2,689 | 12,172 | - | - | 2,689 | 12,172 |
| Cleaning and waste collections | 1,192 | 1,273 | - | - | 1,192 | 1,273 |
| **Total expenditure** | 120,475 | 112,980 | 132,495 | 102,733 | 252,970 | 215,713 |
| **Net income / (expenditure)** | 35,159 | 15,931 | 28,316 | 36,671 | 63,475 | 52,602 |
| **Transfers between funds** | 25,823 | - | (25,823) | - | - | - |
| **Net movement in funds** | 60,982 | 15,931 | 2,493 | 36,671 | 63,475 | 52,602 |
| **Fund balances brought forward** | 642,412 | 626,481 | 75,525 | 38,854 | 717,937 | 665,335 |
| **Fund balances carried forward** | 703,394 | 642,412 | 78,018 | 75,525 | 781,412 | 717,937 |

# Accounts

**Kirklees Visual Impairment Network**
Charity number 1160580

# Annual Report and Financial Statements

## for the year ended 31 March 2024

outlookers

The local sight loss charity

WYCAS
COMMUNITY ACCOUNTING
WEST YORKSHIRE

## Kirkless Visual Impairment Network

# Annual Report and Financial Statements

# for the year ended 31 March 2024

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

# Kirklees Visual Impairment Network
## Trustees' report for the year ended 31 March 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 |
|---|---|---|
| David Quarmby | Chair | |
| Moin Valli | | |
| Fayyaz Musa | | Resigned 20 September 2023 |
| Julie Howard | Treasurer | |
| Aisha Saiyad | | |
| Ian Beverley | | |
| Daniel Owen | | |
| Gillian Elisabeth Hughes | | Appointed 23 July 2023 |

**Charity number** 1160580 Registered in England and Wales

**Registered and principal address**
LG9 Brian Jackson House
New North Parade
Huddersfield
HD1 5JP

**Bankers**
Virgin Bank
40 New Street
Huddersfield
HD1 2BT

**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 Charitable Incorporated Organisation (CIO) formed on 23 February 2015 and is governed by a constitution as amended on 22 October 2018.

**Method of recruitment and appointment of trustees**

The trustees of the charity are appointed by the members at the AGM.

**Objectives and activities**

**The charity's objects**

The object of the CIO is to relieve the needs of blind and partially sighted (visually impaired) people who Particularly but not exclusively by:

a) providing equipment, services and advice which will enable them to live more independently;

b) providing social and recreational activities designed to improve their quality of life.

**The charity's main activities**

Kirklees Visual Impairment Network (KVIN) is a disabled user led charity run by and for VIs (blind and visually impaired people). With support from sighted volunteers our VI volunteers provide training and support in the use of various technologies to improve the lives of other VIs.

## Objectives and activities (continued)

### Public benefit statement

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular disabled led peer support and training in technologies which can help VIs remain independent and reduce social isolation.

### Achievements and performance

The year under review has been one of focus on our core services and planning for the longer term sustainability of the organisation. We have also continued our development through partnership working. Our core activities of one to one technology tuition and peer support groups continued to flourish as we delivered 66 one to one sessions and welcomed 179 people (2481 attendances) at 217 group sessions, across our 8 face to face groups. We delivered 62 online groups to 16 people (169 attendances) and 4 Living Well with Sight Loss courses to 24 people (plus guests). We have 452 active members and dealt with 1524 one to one advice queries. As awareness of our organisation continues to grow, we received 151 new referrals during the year.

We commenced our second National Lottery Community Fund project in June 2023. With their support, we continue the work developed over recent years as well as building the capacity to offer our services to even more local people living with sight loss as well as those who may also be living with stroke or learning difficulties. We also seek to influence the development of assistive technology through our local, regional and national work.

We completed our Do Something Now project, funded by Kirklees Council, in November 2023 with our final achievement being the opening of our 8th group, which meets twice monthly in Mirfield. We also worked collaboratively with the Community Champions programme, delivering key health and wellbeing information to our members, raising awareness of issues that have been traditionally difficult to access. The support of Terberg DTS continues to facilitate the use of our Mobile Sight Loss centre to support us at community events and members at their homes. Our work with BID services provides wider information, advice and guidance about the services available to those living with sight loss.

We continued the process of securing a financially stable future for the Whitfield Centre, although this is still a challenge as we face increasing utility costs. Our focus is now working with regular hirers, and we host local community groups and activities. We have also secured tenants for the office space.

We ended the year with the appointment of a part time fundraiser to help in our drive for sustainability.

Without the support of our members, the continued hard work of our trustees and volunteers, and commitment of our staff team, this work would not be possible. We thank each and every one of them for their contributions.

### Financial review

The net income for the year was £52,602, including net income of £15,931 on unrestricted funds and net income of £36,671 on restricted funds after transfers.

### Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £204,460.

The charity's reserves policy is to hold 3 months running costs as a minimum to cover unexpected events.

The trustees acknowledge reserves are currently above this level, the excess reserves provide some security in the current uncertain fundraising environment as our National Lottery Community Fund grant ends in May 2026. They also support the Whitfield Centre whilst the charity works to ensure its future financial stability.

Approved by the board of trustees on 20/09/2024

David Quarmby (Trustee)

# Kirklees Visual Impairment Network

## Independent examiner's report to the trustees of Kirklees Visual Impairment Network

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2024, which are set out on pages 6 to 13.

**Responsibilities and basis of report**

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

Since the CIO's gross income exceeded £250,000 your examiner must be a fellow of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a fellow of ACCA which is one of the listed bodies.

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 charity as required by section 130 of the Charities Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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

24/09/2024

**West Yorkshire Community Accountancy Service CIO**
Stringer House
34 Lupton Street
Leeds
LS10 2QW

# Kirklees Visual Impairment Network
## Statement of Financial Activities
## (including summary income and expenditure account)
## for the year ended 31 March 2024

| | Notes | 2024 Unrestricted funds £ | 2024 Restricted funds £ | 2024 Total funds £ | 2023 Total funds £ |
|---|---|---|---|---|---|
| **Income from:** | | | | | |
| Grants and donations | (2) | 6,827 | 136,804 | 143,631 | 119,335 |
| Contract income | | 23,204 | - | 23,204 | 20,000 |
| Activity income | | - | - | - | 100 |
| Sales and fees | | 818 | - | 818 | 144 |
| Rental income | | 44,956 | - | 44,956 | 48,508 |
| Fundraising | | 11,538 | - | 11,538 | 11,865 |
| Investment income | | 11,702 | - | 11,702 | 4,636 |
| Other income | | - | - | - | 16 |
| ATW Support Worker Reimbursement | | 29,866 | - | 29,866 | 11,334 |
| Consultancy fees | | - | 2,600 | 2,600 | 3,697 |
| **Total income** | | 128,911 | 139,404 | 268,315 | 219,635 |
| **Expenditure on:** | | | | | |
| Salaries, NI and pension | (3) | 57,004 | 77,911 | 134,915 | 131,651 |
| Payroll costs | | 532 | 485 | 1,017 | 930 |
| Freelance staff | | - | 453 | 453 | 860 |
| Travel | | - | 126 | 126 | 551 |
| Staff and volunteer expenses | | 1,702 | 1,117 | 2,819 | 3,412 |
| Training | | 1,095 | 474 | 1,569 | 2,812 |
| Activity costs | | 2,406 | 49 | 2,455 | 1,481 |
| Equipment and software | | 956 | 3,275 | 4,231 | 3,028 |
| Room hire | | 2,297 | 1,738 | 4,035 | 3,571 |
| Rates and water | | 1,308 | - | 1,308 | 1,353 |
| Heat and light | | 15,502 | 3,334 | 18,836 | 13,488 |
| Repairs and maintenance | | 1,664 | - | 1,664 | 1,878 |
| Insurance | | 6,758 | 1,380 | 8,138 | 6,479 |
| Security | | 687 | - | 687 | 888 |
| Office rent | | 1,113 | 8,231 | 9,344 | 11,165 |
| Telephone | | 527 | 556 | 1,083 | 1,229 |
| Printing, stationery and postage | | 7 | 560 | 567 | 1,291 |
| Advertising and publicity | | - | - | - | 426 |
| Licences and subscriptions | | 2,847 | 1,869 | 4,716 | 3,874 |
| Fundraising | | 1,233 | - | 1,233 | 1,180 |
| Sundry costs | | 27 | - | 27 | 89 |
| Accountancy and independent examination | | 591 | 825 | 1,416 | 1,320 |
| Legal and professional | | 1,207 | 350 | 1,557 | 2,573 |
| Bank charges | | 72 | - | 72 | - |
| Depreciation | | 12,172 | - | 12,172 | 13,675 |
| Cleaning and waste collections | | 1,273 | - | 1,273 | 1,517 |
| **Total expenditure** | | 112,980 | 102,733 | 215,713 | 210,721 |
| **Net movement in funds** | | 15,931 | 36,671 | 52,602 | 8,914 |
| **Fund balances brought forward** | | 626,481 | 38,854 | 665,335 | 656,421 |
| **Fund balances carried forward** | (4) | 642,412 | 75,525 | 717,937 | 665,335 |

All incoming resources and resources expended derive from continuing activities.

# Kirklees Visual Impairment Network
## Balance sheet
## as at 31 March 2024

| | Note | 2024 Unrestricted £ | 2024 Restricted £ | 2024 Total £ | 2023 Total £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Tangible assets | (5) | 437,952 | - | 437,952 | 447,946 |
| **Total fixed assets** | | 437,952 | - | 437,952 | 447,946 |
| **Current assets** | | | | | |
| Debtors and prepayments | (6) | 20,146 | - | 20,146 | 5,962 |
| Cash at bank and in hand | (7) | 212,414 | 75,525 | 287,939 | 220,650 |
| **Total current assets** | | 232,560 | 75,525 | 308,085 | 226,612 |
| **Current liabilities: amounts falling due within one year** | | | | | |
| Creditors and accruals | (8) | 28,100 | - | 28,100 | 9,223 |
| **Total current liabilities** | | 28,100 | - | 28,100 | 9,223 |
| **Net current assets / (liabilities)** | | 204,460 | 75,525 | 279,985 | 217,389 |
| **Net assets** | | 642,412 | 75,525 | 717,937 | 665,335 |
| **Funds** | | | | | |
| Unrestricted funds | | 642,412 | - | 642,412 | 626,481 |
| Restricted funds | | - | 75,525 | 75,525 | 38,854 |
| **Total funds** | | 642,412 | 75,525 | 717,937 | 665,335 |

The financial statements were approved by the board of trustees on 20/09/2024

David Quarmby (Trustee)

### 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.

**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 £1,000 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:
Freehold land: nil
Freehold buildings: over 50 years
Fixtures and Fittings: over 10 years

**1 Accounting policies continued**

**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.

**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.

## 2 Grants and donations

| | 2024 Unrestricted funds £ | 2024 Restricted funds £ | 2024 Total funds £ | 2023 Total funds £ |
|---|---|---|---|---|
| Health Your Way NHS | - | 2,000 | 2,000 | - |
| Kirklees Council (KMC) | - | 22,906 | 22,906 | 22,906 |
| The National Lottery Community Fund - RC Yorkshire and Humber Region (TNLCF) | - | 98,500 | 98,500 | 45,680 |
| Third Sector Leaders | - | 11,200 | 11,200 | 3,644 |
| West Riding Masonic charities | - | 2,198 | 2,198 | - |
| Northern Rail (NR) | - | - | - | 42,618 |
| Visionary | - | - | - | 1,980 |
| Other donations | 6,827 | - | 6,827 | 2,507 |
| | 6,827 | 136,804 | 143,631 | 119,335 |

## 3 Staff costs and numbers

| | 2024 £ | 2023 £ |
|---|---|---|
| Gross salaries | 127,872 | 125,505 |
| Social security costs | 8,864 | 8,150 |
| Employment allowance | (5,000) | (5,000) |
| Pensions | 3,179 | 2,996 |
| | 134,915 | 131,651 |

The average number of employees during the year was 9.1, being an average of 4.4 full time equivalent (2023: 9.5, 4.7 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 | 3,179 | 2,996 |
| Amount of any contributions outstanding at the year end | 617 | - |

# Kirklees Visual Impairment Network
## Notes to the accounts continued
## for the year ended 31 March 2024

| 4 Restricted funds | Balance b/f | Incoming | Outgoing | Transfers | Balance c/f |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Groundwork Tesco Batley | 2,665 | - | - | - | 2,665 |
| TNL - Reaching Communities | 667 | - | 667 | - | - |
| Third Sector Leaders | - | 11,200 | 1,979 | - | 9,221 |
| KMC Community Champions | 6,831 | - | - | - | 6,831 |
| One Community Covid 19 fund | 525 | - | - | - | 525 |
| NHS Creative Minds | - | - | - | - | - |
| KMC Do Something Now | 14,074 | 22,906 | 27,060 | - | 9,920 |
| One Community | 2,369 | - | 171 | - | 2,198 |
| Health Your Way NHS | - | 2,000 | 1,014 | - | 986 |
| KMC Keep fit | 613 | - | - | - | 613 |
| Locala | 1,192 | - | - | - | 1,192 |
| Living Well with Sight Loss | 1,980 | - | - | - | 1,980 |
| TNLCF - RC Yorks and Humber | - | 101,100 | 71,187 | - | 29,913 |
| NR Rural Communities project | 6,172 | - | 655 | - | 5,517 |
| Winter Messaging | 1,766 | - | - | - | 1,766 |
| West Riding Masonic Charities | - | 2,198 | - | - | 2,198 |
| | 38,854 | 139,404 | 102,733 | - | 75,525 |

| Fund name | Purpose of restriction |
|---|---|
| Groundwork Tesco Batley | Towards volunteer sighted guide training costs including travel, publicity and equipment. |
| TNL - Reaching Communities | Towards the Smart VIs project for 5 years. |
| Third Sector Leaders | Towards raising awareness and delivering messages around health and wellbeing. |
| KMC Community Champions | The Community Champions project, delivered with the use of our mobile sight loss centre, was aimed at raising awareness of the need for Covid vaccination and testing as well as the more general promotion of our services. |
| One Community Covid 19 fund | Covid emergency fund. |
| NHS Creative Minds | Towards the provision of activity sessions and room hire. |
| KMC Do Something Now | The Do Something Now project allows us to build on the work of Northern Rail and take our services into local communities across Kirklees, both urban and rural. We will provide one to one support and establish new groups. |
| One Community | To run a working age group. |
| Health Your Way NHS | Towards the costs of the media group. |
| KMC Keep fit | Towards a Keep Fit programme for VIs. |
| Locala | For a project to trial hybrid technology so that people could attend meetings either face to face or online. |
| Living Well with Sight Loss | Towards running courses and equipment for the course. |
| TNLCF - RC Yorks and Humber Region | This funding helps us provide our core services of peer and technology support and promote the benefits of assistive technology more widely. |
| NR Rural Communities project | Funding from Northern Rail to take our services into the rural communities of South Kirklees through the use of our mobile sight loss centre, and visits to supported housing schemes. We will provide one to one support and establish new groups. |
| Winter Messaging | Towards running courses and equipment for the course. |
| West Riding Masonic Charities | Towards the costs of mobile phones. |

# Kirklees Visual Impairment Network
## Notes to the accounts continued
## for the year ended 31 March 2024

**5 Tangible assets**

| | Freehold Buildings | Land: Car park/Garde | Fixtures and Fittings | Total |
|---|---|---|---|---|
| **Cost** | £ | £ | £ | £ |
| At 1 April 2023 | 360,000 | 121,894 | 80,562 | 562,456 |
| Additions | - | - | 2,178 | 2,178 |
| At 31 March 2024 | 360,000 | 121,894 | 82,740 | 564,634 |
| | | | | |
| **Depreciation** | | | | |
| At 1 April 2023 | 52,400 | - | 62,110 | 114,510 |
| Charge for year | 7,200 | - | 4,972 | 12,172 |
| At 31 March 2024 | 59,600 | - | 67,082 | 126,682 |
| | | | | |
| **Net book value** | | | | |
| At 31 March 2024 | 300,400 | 121,894 | 15,658 | 437,952 |
| | | | | |
| At 31 March 2023 | 307,600 | 121,894 | 18,452 | 447,946 |

**6 Debtors and prepayments**

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Debtors | 6,289 | - |
| Prepayments | 11,724 | 535 |
| Accrued income | 2,133 | 5,427 |
| | 20,146 | 5,962 |

**7 Cash at bank and in hand**

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Cash at bank | 287,544 | 220,511 |
| Cash in hand | 395 | 139 |
| | 287,939 | 220,650 |

**8 Creditors and accruals**

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Creditors | 675 | - |
| Accruals | 3,592 | 2,921 |
| Deferred income (see note below for analysis) | 13,965 | 3,369 |
| Taxation and social security | 1,810 | 1,433 |
| Other creditors | 2,217 | 1,500 |
| | 28,100 | 9,223 |

## 9 Deferred income

| | Deferred to next year | Released from last year |
|---|---|---|
| | £ | £ |
| Rent income | 1,453 | 3,369 |
| Holiday income | 12,216 | - |
| Contract income | 296 | - |
| | 13,965 | 3,369 |

| **Item name** | **Reason for deferral** |
|---|---|
| Rent income | Rent received in advance |
| Holiday income | Payment received for a holiday taking place in April 2024 |
| Contract income | Undelivered part of the contract |

## 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 £44,007 (previous year: £40,087).

## Kirklees Visual Impairment Network
### Statement of Financial Activities including comparatives for all funds
### (including summary income and expenditure account)
### for the year ended 31 March 2024

| | 2024 Unrestricted funds £ | 2023 Unrestricted funds £ | 2024 Restricted funds £ | 2023 Restricted funds £ | 2024 Total funds £ | 2023 Total funds £ |
|---|---|---|---|---|---|---|
| **Income** | | | | | | |
| Grants and donations | 6,827 | 2,507 | 136,804 | 116,828 | 143,631 | 119,335 |
| Contract income | 23,204 | 20,000 | - | - | 23,204 | 20,000 |
| Activity income | - | 100 | - | - | - | 100 |
| Sales and fees | 818 | 144 | - | - | 818 | 144 |
| Rental income | 44,956 | 48,508 | - | - | 44,956 | 48,508 |
| Fundraising | 11,538 | 11,865 | - | - | 11,538 | 11,865 |
| Investment income | 11,702 | 4,636 | - | - | 11,702 | 4,636 |
| Other income | - | 16 | - | - | - | 16 |
| ATW Support Worker Reimbursement | 29,866 | 11,334 | - | - | 29,866 | 11,334 |
| Consultancy fees | - | 3,697 | 2,600 | - | 2,600 | 3,697 |
| **Total income** | 128,911 | 102,807 | 139,404 | 116,828 | 268,315 | 219,635 |
| **Expenditure** | | | | | | |
| Salaries, NI and pension | 57,004 | 41,197 | 77,911 | 90,454 | 134,915 | 131,651 |
| Payroll costs | 532 | - | 485 | 930 | 1,017 | 930 |
| Freelance staff | - | - | 453 | 860 | 453 | 860 |
| Travel | - | 503 | 126 | 48 | 126 | 551 |
| Staff and volunteer expenses | 1,702 | 1,703 | 1,117 | 1,709 | 2,819 | 3,412 |
| Training | 1,095 | 2,672 | 474 | 140 | 1,569 | 2,812 |
| Activity costs | 2,406 | 1,288 | 49 | 193 | 2,455 | 1,481 |
| Equipment and software | 956 | 1,704 | 3,275 | 1,324 | 4,231 | 3,028 |
| Room hire | 2,297 | 1,825 | 1,738 | 1,746 | 4,035 | 3,571 |
| Rates and water | 1,308 | 1,353 | - | - | 1,308 | 1,353 |
| Heat and light | 15,502 | 13,488 | 3,334 | - | 18,836 | 13,488 |
| Repairs and maintenance | 1,664 | 1,870 | - | 8 | 1,664 | 1,878 |
| Insurance | 6,758 | 4,623 | 1,380 | 1,856 | 8,138 | 6,479 |
| Security | 687 | 888 | - | - | 687 | 888 |
| Office rent | 1,113 | - | 8,231 | 11,165 | 9,344 | 11,165 |
| Telephone | 527 | 551 | 556 | 678 | 1,083 | 1,229 |
| Printing, stationery and postage | 7 | 612 | 560 | 679 | 567 | 1,291 |
| Advertising and publicity | - | 66 | - | 360 | - | 426 |
| Licences and subscriptions | 2,847 | 1,681 | 1,869 | 2,193 | 4,716 | 3,874 |
| Fundraising | 1,233 | 1,180 | - | - | 1,233 | 1,180 |
| Sundry costs | 27 | 74 | - | 15 | 27 | 89 |
| Accountancy and independent exam | 591 | 1,320 | 825 | - | 1,416 | 1,320 |
| Legal and professional | 1,207 | 2,573 | 350 | - | 1,557 | 2,573 |
| Bank charges | 72 | - | - | - | 72 | - |
| Depreciation | 12,172 | 13,675 | - | - | 12,172 | 13,675 |
| Cleaning and waste collections | 1,273 | 1,517 | - | - | 1,273 | 1,517 |
| **Total expenditure** | 112,980 | 96,363 | 102,733 | 114,358 | 215,713 | 210,721 |
| **Net income / (expenditure)** | 15,931 | 6,444 | 36,671 | 2,470 | 52,602 | 8,914 |
| **Transfers between funds** | - | 5,096 | - | (5,096) | - | - |
| **Net movement in funds** | 15,931 | 11,540 | 36,671 | (2,626) | 52,602 | 8,914 |
| **Fund balances brought forward** | 626,481 | 614,941 | 38,854 | 41,480 | 665,335 | 656,421 |
| **Fund balances carried forward** | 642,412 | 626,481 | 75,525 | 38,854 | 717,937 | 665,335 |

# Accounts

**Kirklees Visual Impairment Network**
Charity number 1160580

# Annual Report and Financial Statements

## for the year ended 31 March 2023

outlookers
The local sight loss charity

WYCAS
COMMUNITY ACCOUNTING WEST YORKSHIRE

## Kirklees Visual Impairment Network

# Annual Report and Financial Statements

# for the year ended 31 March 2023

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

# Kirklees Visual Impairment Network
## Trustees' report for the year ended 31 March 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 |
|---|---|---|
| David Quarmby | Chair | |
| Moin Valli | | |
| Fayyaz Musa | | |
| Julie Howard | Treasurer | |
| Aisha Saiyad | | |
| Vivs Long-Ferguson | | Resigned 28th September 2022 |
| Ian Beverley | | |
| Daniel Owen | | Appointed 3rd August 2022 |

**Charity number** 1160580 Registered in England and Wales

**Outlookers is the working name for Kirklees Visual Impairment Network**

**Registered and principal address**
LG12 Brian Jackson House
New North Parade
Huddersfield
HD1 5JP

**Bankers**
Virgin Bank
40 New Street
Huddersfield
HD1 2BT

**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 Charitable Incorporated Organisation (CIO) formed on 23 February 2015 and is governed by a constitution as amended on 22 October 2018.

The planned merger with the Society for the Blind of Dewsbury, Batley and District took place on 1 April 2022 when the Society for the Blind of Dewsbury, Batley and District transferred all its assets and liabilities to Kirklees Visual Impairment Network.

**Method of recruitment and appointment of trustees**

The trustees of the charity are appointed by the members at the AGM.

**Objectives and activities**

**The charity's objects**

The object of the CIO is to relieve the needs of blind and partially sighted (visually impaired) people who live, work or study in Kirklees and the surrounding area.

Particularly but not exclusively by:

a) providing equipment, services and advice which will enable them to live more independently;

b) providing social and recreational activities designed to improve their quality of life.

### Objectives and activities (continued)

**The charity's main activities**

Kirklees Visual Impairment Network (KVIN) is a disabled user led charity run by and for VIs (blind and visually impaired people). With support from sighted volunteers our VI volunteers provide training and support in the use of various technologies to improve the lives of other VIs.

**Public benefit statement**

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular disabled led peer support and training in technologies which can help VIs remain independent and reduce social isolation.

**Achievements and performance**

This year has been one of development and transition. We continued our core activities of one to one technology tuition and peer support groups, running 144 sessions across our 3 face to face and 48 in our online groups. We have 364 active members and dealt with 1105 one to one advice queries. As we continued to emerge from the pandemic new referrals gathered pace and we received 160 during the year.

We also commenced our Into the Valleys project, thanks to the support of Northern Rail. We established new monthly groups in Holmfirth and Meltham. Support for the Holmfirth group allowed it to become twice monthly from November 2022. As part of this project, we also reached out to other local community groups, supported housing complexes and raised awareness of eye health. The project reached 565 people through 44 events during its year of operation.

Our model of taking our services to the heart of communities was further developed in our Do Something Now project. From January 2023, we established a twice monthly group in Cleckheaton which quickly attracted around 12 members with sight loss. We also launched in Birstall in March 2023.

At the end of December 2022 we said a fond farewell to our CEO, Chris Stephen. Chris's impact on the development of the organisation is impossible to quantify here and we thank her for all that she has done.

We continued the process of securing a financially stable future for the Whitfield Centre and now host local community groups and activities. We have also secured tenants for the office space.

We ended the year with the news that we had secured a further 3 years of lottery funding. This will commence in the next financial year.

**Financial review**

The net income for the year was £8,914, including net income of £11,540 on unrestricted funds and net expenditure of £2,626 on restricted funds.

**Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £178,535.

The charity's reserves policy is to hold 3 months running costs as a minimum to cover unexpected events.

Approved by the board of trustees on 20/09/2023

David Quarmby (Trustee)

## Kirklees Visual Impairment Network

### Independent examiner's report to the trustees of Kirklees Visual Impairment Network

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2023, which are set out on pages 5 to 13.

**Responsibilities and basis of report**

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 charity as required by section 130 of the Charities Act;
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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

29/09/2023

**West Yorkshire Community Accountancy Service CIO**
Stringer House
34 Lupton Street
Leeds
LS10 2QW

# Kirklees Visual Impairment Network
## Statement of Financial Activities
## (including summary income and expenditure account)
## for the year ended 31 March 2023

| | Notes | 2023 Unrestricted funds £ | 2023 Restricted funds £ | 2023 Total funds £ | 2022 Total funds £ |
|---|---|---|---|---|---|
| **Income from:** | | | | | |
| Grants and donations | (2) | 2,507 | 116,828 | 119,335 | 133,304 |
| Contract income | | 20,000 | - | 20,000 | 20,000 |
| Activity income | | 100 | - | 100 | 9,215 |
| Sales and fees | | 144 | - | 144 | 1,718 |
| Rental income | | 48,508 | - | 48,508 | 26,220 |
| Fundraising | | 11,865 | - | 11,865 | 3,434 |
| Investment income | | 4,636 | - | 4,636 | 67 |
| Other income | | 16 | - | 16 | - |
| ATW Support Worker Reimbursement | | 11,334 | - | 11,334 | - |
| Consultancy fees | | 3,697 | - | 3,697 | |
| **Total income** | | 102,807 | 116,828 | 219,635 | 193,958 |
| **Expenditure on:** | | | | | |
| Salaries, NI and pension | (3) | 41,197 | 90,454 | 131,651 | 115,075 |
| Payroll costs | | - | 930 | 930 | 770 |
| Freelance staff | | - | 860 | 860 | 2,889 |
| Travel | | 503 | 48 | 551 | 218 |
| Staff and volunteer expenses | | 1,703 | 1,709 | 3,412 | 3,133 |
| Training | | 2,672 | 140 | 2,812 | 240 |
| Activity costs | | 1,288 | 193 | 1,481 | 9,294 |
| Equipment and software | | 1,704 | 1,324 | 3,028 | 3,439 |
| Room hire | | 1,825 | 1,746 | 3,571 | 769 |
| Rates and water | | 1,353 | - | 1,353 | 1,307 |
| Heat and light | | 13,488 | - | 13,488 | 5,469 |
| Repairs and maintenance | | 1,870 | 8 | 1,878 | 9,709 |
| Insurance | | 4,623 | 1,856 | 6,479 | 5,096 |
| Security | | 888 | - | 888 | 762 |
| Office costs | | - | 11,165 | 11,165 | 5,545 |
| Telephone | | 551 | 678 | 1,229 | 727 |
| Printing, stationery and postage | | 612 | 679 | 1,291 | 1,397 |
| Advertising and publicity | | 66 | 360 | 426 | 358 |
| Licences and subscriptions | | 1,681 | 2,193 | 3,874 | 3,789 |
| Fundraising | | 1,180 | - | 1,180 | 1,081 |
| Sundry costs | | 74 | 15 | 89 | 80 |
| Accountancy and independent examination | | 1,320 | - | 1,320 | 1,200 |
| Legal and professional | | 2,573 | - | 2,573 | 13,152 |
| Bank charges | | - | - | - | 41 |
| Depreciation | | 13,675 | - | 13,675 | 8,765 |
| Cleaning and waste collections | | 1,517 | - | 1,517 | 964 |
| **Total expenditure** | | 96,363 | 114,358 | 210,721 | 195,269 |
| **Net income / (expenditure)** | | 6,444 | 2,470 | 8,914 | (1,311) |
| **Transfers between funds** | (4) | 5,096 | (5,096) | - | - |
| **Net movement in funds** | | 11,540 | (2,626) | 8,914 | (1,311) |
| **Fund balances brought forward** | | 614,941 | 41,480 | 656,421 | 657,732 |
| **Fund balances carried forward** | (4) | 626,481 | 38,854 | 665,335 | 656,421 |

All incoming resources and resources expended derive from continuing activities.

# Kirklees Visual Impairment Network
## Balance sheet
## as at 31 March 2023

| | Note | 2023 Unrestricted £ | 2023 Restricted £ | 2023 Total £ | 2022 Total £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Tangible assets | (5) | 447,946 | - | 447,946 | 459,812 |
| **Total fixed assets** | | 447,946 | - | 447,946 | 459,812 |
| **Current assets** | | | | | |
| Debtors and prepayments | (6) | 5,606 | 356 | 5,962 | 2,359 |
| Cash at bank and in hand | (7) | 182,152 | 38,498 | 220,650 | 251,909 |
| **Total current assets** | | 187,758 | 38,854 | 226,612 | 254,268 |
| **Current liabilities: amounts falling due within one year** | | | | | |
| Creditors and accruals | (8) | 9,223 | - | 9,223 | 57,659 |
| **Total current liabilities** | | 9,223 | - | 9,223 | 57,659 |
| **Net current assets / (liabilities)** | | 178,535 | 38,854 | 217,389 | 196,609 |
| **Net assets** | | 626,481 | 38,854 | 665,335 | 656,421 |
| **Funds** | | | | | |
| Unrestricted funds | | 626,481 | - | 626,481 | 614,941 |
| Restricted funds | | - | 38,854 | 38,854 | 41,480 |
| **Total funds** | | 626,481 | 38,854 | 665,335 | 656,421 |

The financial statements were approved by the board of trustees on 20/09/2023

David Quarmby (Trustee)

# Kirklees Visual Impairment Network
## Notes to the accounts
## for the year ended 31 March 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.
The merger with the charity Society for the Blind of Dewsbury, Batley and District is a merger as defined by Charities SORP and has therefore been accounted for as such with the comparative figures being amended to reflect the merged organisations. Please see note 10.

**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.

**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 £1,000 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:
Freehold land: nil
Freehold buildings: over 50 years
Fixtures and Fittings: over 10 years

### 1 Accounting policies continued

**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.

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

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

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.

# Kirklees Visual Impairment Network
## Notes to the accounts continued
## for the year ended 31 March 2023

| **2 Grants and donations** | 2023 Unrestricted funds £ | 2023 Restricted funds £ | 2023 Total funds £ | 2022 Total funds £ |
|---|---|---|---|---|
| The National Lottery (TNL) | - | 45,680 | 45,680 | 76,133 |
| Northern Rail (NR) | - | 42,618 | 42,618 | - |
| Kirklees Council (KMC) | - | 22,906 | 22,906 | 33,096 |
| Health Your Way | - | - | - | 1,500 |
| Inclusive Volunteering Fund | - | - | - | 515 |
| Energy Doctor | - | - | - | 250 |
| Third Sector Leaders | - | 3,644 | 3,644 | - |
| Visionary | - | 1,980 | 1,980 | - |
| Locala | - | - | - | 1,840 |
| Legacies | - | - | - | 11,298 |
| Other donations | 2,507 | - | 2,507 | 8,672 |
| | 2,507 | 116,828 | 119,335 | 133,304 |

| **3 Staff costs and numbers** | 2023 £ | 2022 £ |
|---|---|---|
| Gross salaries | 125,505 | 109,180 |
| Social security costs | 8,150 | 7,150 |
| Employment allowance | (5,000) | (4,000) |
| Pensions | 2,996 | 2,745 |
| | 131,651 | 115,075 |

The average number of employees during the year was 9.5, being an average of 4.7 full time equivalent (2022: 8.8, 4.9 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 | 2,996 | 2,745 |
| Amount of any contributions outstanding at the year end | - | - |
| Amount of any contributions prepaid at the year end | - | - |

# Kirklees Visual Impairment Network
## Notes to the accounts continued
## for the year ended 31 March 2023

| 4 **Restricted funds** | Balance b/f | Incoming | Outgoing | Transfers | Balance c/f |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| TNL - Reaching Communities | 26,127 | 45,680 | 71,140 | - | 667 |
| Groundwork Tesco Batley | 2,665 | - | - | - | 2,665 |
| KMC Keep fit | 613 | - | - | - | 613 |
| One Community Covid 19 fund | 525 | - | - | - | 525 |
| KMC Community Champions | 8,858 | - | 2,027 | - | 6,831 |
| One Community | 1,500 | 1,500 | 631 | - | 2,369 |
| NR Rural Communities project | - | 42,618 | 31,350 | (5,096) | 6,172 |
| Locala | 1,192 | - | - | - | 1,192 |
| KMC Do Something Now | - | 22,906 | 8,832 | - | 14,074 |
| Living Well with Sight Loss | - | 1,980 | - | - | 1,980 |
| Open to All | - | 378 | 378 | - | - |
| Winter Messaging | - | 1,766 | - | - | 1,766 |
| | 41,480 | 116,828 | 114,358 | (5,096) | 38,854 |

| **Fund name** | **Purpose of restriction** |
|---|---|
| TNL - Reaching Communities | Towards the Smart VIs project for 5 years. |
| Groundwork Tesco Batley | Towards volunteer sighted guide training costs including travel, publicity and equipment. |
| KMC Keep fit | Towards a Keep Fit programme for VIs. |
| One Community Covid 19 fund | Covid emergency fund. |
| KMC Community Champions | The Community Champions project, delivered with the use of our mobile sight loss centre, was aimed at raising awareness of the need for Covid vaccination and testing as well as the more general promotion of our services. |
| One Community | To run a working age group. |
| NR Rural Communities project | Funding from Northern Rail to take our services into the rural communities of South Kirklees through the use of our mobile sight loss centre, and visits to supported housing schemes. We will provide one to one support and establish new groups.<br>The transfer relates to management costs. |
| Locala | For a project to trial hybrid technology so that people could attend meetings either face to face or online. |
| KMC Do Something Now | The Do Something Now project allows us to build on the work of Northern Rail and take our services into local communities across Kirklees, both urban and rural. We will provide one to one support and establish new groups. |
| Living Well with Sight Loss | Towards running courses and equipment for the course. |
| Open to All | Towards encouraging volunteering and making it a welcoming environment. |
| Winter Messaging | Towards running courses and equipment for the course. |

# Kirklees Visual Impairment Network
## Notes to the accounts continued
## for the year ended 31 March 2023

### 5 Tangible assets

| | Freehold Buildings | Land: Car park/Garden | Fixtures and Fittings | Total |
|---|---|---|---|---|
| **Cost** | £ | £ | £ | £ |
| At 1 April 2022 | 360,000 | 130,934 | 69,713 | 560,647 |
| Additions | - | - | 10,849 | 10,849 |
| Disposals | - | (9,040) | - | (9,040) |
| At 31 March 2023 | 360,000 | 121,894 | 80,562 | 562,456 |
| **Depreciation** | | | | |
| At 1 April 2022 | 45,200 | - | 55,635 | 100,835 |
| Charge for year | 7,200 | - | 6,475 | 13,675 |
| At 31 March 2023 | 52,400 | - | 62,110 | 114,510 |
| **Net book value** | | | | |
| At 31 March 2023 | 307,600 | 121,894 | 18,452 | 447,946 |
| At 31 March 2022 | 314,800 | 130,934 | 14,078 | 459,812 |

### 6 Debtors and prepayments

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Debtors | - | 925 |
| Prepayments | 535 | 1,434 |
| Accrued income | 5,427 | - |
| | 5,962 | 2,359 |

### 7 Cash at bank and in hand

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Cash at bank | 220,511 | 251,757 |
| Cash in hand | 139 | 152 |
| | 220,650 | 251,909 |

### 8 Creditors and accruals

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Creditors | - | 8,388 |
| Accruals | 2,921 | 2,009 |
| Deferred income (see note below for analysis) | 3,369 | 44,501 |
| Taxation and social security | 1,433 | 1,161 |
| Other creditors | 1,500 | 1,600 |
| | 9,223 | 57,659 |

# Kirklees Visual Impairment Network
## Notes to the accounts continued
## for the year ended 31 March 2023

### 9 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 £40,087 (previous year: £33,647).

### 10 Disclosures relating to the merger

**Analysis of principal SoFA components for the current reporting period**

| | KVIN (pre-merger) | Soc for Blind (pre-merger) | Charity (post merger) | Combined total |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Total income | 577,148 | - | 219,635 | 796,783 |
| Total expenditure | - | 577,148 | 210,721 | 787,869 |
| Net income/(expenditure) | 577,148 | (577,148) | 8,914 | 8,914 |
| Other gains/(losses) | - | - | - | - |
| **Net movement in funds** | 577,148 | (577,148) | 8,914 | 8,914 |

**Analysis of principal SoFA components for the previous reporting period**

| | KVIN | Soc for Blind | Combined total |
|---|---|---|---|
| | £ | £ | £ |
| Total income | 175,224 | 55,474 | 230,698 |
| Total expenditure | 144,819 | 87,190 | 232,009 |
| Net income/(expenditure) | 30,405 | (31,716) | (1,311) |
| Other gains/(losses) | - | - | - |
| Net movement in funds | 30,405 | (31,716) | (1,311) |
| Total funds brought forward | 48,868 | 608,864 | 657,732 |
| **Total funds carried forward** | 79,273 | 577,148 | 656,421 |

**Analysis of net assets at the date of merger**

| | KVIN | Soc for Blind | Combined total |
|---|---|---|---|
| | £ | £ | £ |
| Net assets | 79,273 | 577,148 | 656,421 |
| | | | |
| Represented by: | | | |
| Unrestricted funds | 38,985 | 575,956 | 614,941 |
| Restricted income funds | 40,288 | 1,192 | 41,480 |
| **Total funds** | 79,273 | 577,148 | 656,421 |

# Kirklees Visual Impairment Network
## Statement of Financial Activities including comparatives for all funds
## (including summary income and expenditure account)
## for the year ended 31 March 2023

| | 2023 Unrestricted funds £ | 2022 Unrestricted funds £ | 2023 Restricted funds £ | 2022 Restricted funds £ | 2023 Total funds £ | 2022 Total funds £ |
|---|---|---|---|---|---|---|
| **Income** | | | | | | |
| Grants and donations | 2,507 | 32,735 | 116,828 | 100,569 | 119,335 | 133,304 |
| Contract income | 20,000 | 20,000 | - | - | 20,000 | 20,000 |
| Activity income | 100 | 9,215 | - | - | 100 | 9,215 |
| Sales and fees | 144 | 1,718 | - | - | 144 | 1,718 |
| Rental income | 48,508 | 26,220 | - | - | 48,508 | 26,220 |
| Fundraising | 11,865 | 3,434 | - | - | 11,865 | 3,434 |
| Investment income | 4,636 | 67 | - | - | 4,636 | 67 |
| ATW Support Worker Reimburseme | 11,334 | - | - | - | 11,334 | - |
| Consultancy fees | 3,697 | - | - | - | 3,697 | - |
| **Total income** | 102,807 | 93,389 | 116,828 | 100,569 | 219,635 | 193,958 |
| **Expenditure** | | | | | | |
| Salaries, NI and pension | 41,197 | 52,717 | 90,454 | 62,358 | 131,651 | 115,075 |
| Payroll costs | - | - | 930 | 770 | 930 | 770 |
| Freelance staff | - | - | 860 | 2,889 | 860 | 2,889 |
| Travel | 503 | 91 | 48 | 127 | 551 | 218 |
| Staff and volunteer expenses | 1,703 | 950 | 1,709 | 2,183 | 3,412 | 3,133 |
| Training | 2,672 | 240 | 140 | - | 2,812 | 240 |
| Activity costs | 1,288 | 9,294 | 193 | - | 1,481 | 9,294 |
| Equipment and software | 1,704 | 1,644 | 1,324 | 1,795 | 3,028 | 3,439 |
| Room hire | 1,825 | 596 | 1,746 | 173 | 3,571 | 769 |
| Rates and water | 1,353 | 1,307 | - | - | 1,353 | 1,307 |
| Heat and light | 13,488 | 5,469 | - | - | 13,488 | 5,469 |
| Repairs and maintenance | 1,870 | 9,709 | 8 | - | 1,878 | 9,709 |
| Insurance | 4,623 | 4,027 | 1,856 | 1,069 | 6,479 | 5,096 |
| Security | 888 | 762 | - | - | 888 | 762 |
| Office costs | - | - | 11,165 | 5,545 | 11,165 | 5,545 |
| Telephone | 551 | 727 | 678 | - | 1,229 | 727 |
| Printing, stationery and postage | 612 | 1,069 | 679 | 328 | 1,291 | 1,397 |
| Advertising and publicity | 66 | 358 | 360 | - | 426 | 358 |
| Licences and subscriptions | 1,681 | 1,780 | 2,193 | 2,009 | 3,874 | 3,789 |
| Fundraising | 1,180 | 1,081 | - | - | 1,180 | 1,081 |
| Sundry costs | 74 | 38 | 15 | 42 | 89 | 80 |
| Accountancy and independent exam | 1,320 | 600 | - | 600 | 1,320 | 1,200 |
| Legal and professional | 2,573 | 13,094 | - | 58 | 2,573 | 13,152 |
| Bank charges | - | 41 | - | - | - | 41 |
| Depreciation | 13,675 | 8,765 | - | - | 13,675 | 8,765 |
| Cleaning and waste collections | 1,517 | 964 | - | - | 1,517 | 964 |
| **Total expenditure** | 96,363 | 115,323 | 114,358 | 79,946 | 210,721 | 195,269 |
| **Net income / (expenditure)** | 6,444 | (21,934) | 2,470 | 20,623 | 8,914 | (1,311) |
| **Transfers between funds** | 5,096 | 158 | (5,096) | (158) | - | - |
| **Net movement in funds** | 11,540 | (21,776) | (2,626) | 20,465 | 8,914 | (1,311) |
| **Fund balances brought forward** | 614,941 | 636,717 | 41,480 | 21,015 | 656,421 | 657,732 |
| **Fund balances carried forward** | 626,481 | 614,941 | 38,854 | 41,480 | 665,335 | 656,421 |

**KIRKLEES VISUAL IMPAIRMENT NETWORK**

England & Wales - Charity number 1160580

# Accounts

**Kirklees Visual Impairment Network**

Charity number 1160580

# Annual Report and Financial Statements

## for the year ended 31 March 2022

West Yorkshire Community Accounting Service

# Kirklees Visual Impairment Network

# Annual Report and Financial Statements

# for the year ended 31 March 2022

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

# Kirklees Visual Impairment Network

## Trustees' report for the year ended 31 March 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 |
|---|---|---|
| David Quarmby | Chair | |
| Moin Valli | | |
| Fayyaz Musa | | |
| Julie Howard | Treasurer | |
| Adeel Mohammed | | Resigned 28 October 2021 |
| Aisha Saiyad | | |
| Vivs Long-Ferguson | | |
| Ian Beverley | | Appointed 28 October 2021 |

| | | |
|---|---|---|
| **Charity number** | 1160580 | Registered in England and Wales |

| **Registered and principal address** | **Bankers** |
|---|---|
| LG12 Brian Jackson House | Yorkshire Bank |
| New North Parade | 40 New Street |
| Huddersfield | Huddersfield |
| HD1 5JP | HD1 2BT |

**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 Charitable Incorporated Organisation (CIO) formed on 23 February 2015 and is governed by a constitution as amended on 22 October 2018.

On 12 January 2022 the Charity Commission for England and Wales issued an order to authorise the transfer of assets and liabilities and the granting of an indemnity under section 105 of the Charities Act 2011 for Society for the Blind of Dewsbury, Batley and District (charity number 223298) and Kirklees Visual Impairment Network (charity number 1160580). This will enable the two charities to merge.

The planned merger with the Society for the Blind of Dewsbury, Batley and District has progressed during the year with the required permission agreed with the Charity Commission. The merger will take place on 1 April 2022 when the Society for the Blind of Dewsbury, Batley and District will transfer all its assets and liabilities to Kirklees Visual Impairment Network.

**Method of recruitment and appointment of trustees**

The trustees of the charity are appointed by the members at the AGM.

**Objectives and activities**

**The charity's objects**

The object of the CIO is to relieve the needs of blind and partially sighted (visually impaired) people who live, work or study in Kirklees and the surrounding area.
Particularly but not exclusively by:

a) providing equipment, services and advice which will enable them to live more independently;

b) providing social and recreational activities designed to improve their quality of life.

# Kirklees Visual Impairment Network

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

**Objectives and activities (continued)**

**The charity's main activities**

Kirklees Visual Impairment Network (KVIN) is a disabled user led charity run by and for VIs (blind and visually impaired people). With support from sighted volunteers our VI volunteers provide training and support in the use of various technologies to improve the lives of other VIs.

**Public benefit statement**

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular disabled led peer support and training in technologies which can help VIs remain independent and reduce social isolation.

**Achievements and performance**

The year under review was one of transition as we resumed face to face services. We recommenced one to one appointments and our groups activities as well as launching a monthly evening group targeted towards working people who hitherto may have been unable to access our services.

Our work with the Kirklees Council Community Champions project allowed us to take our mobile sight loss centre across the district and further raise awareness of our services and the issues associated with sight loss.

We also continued our virtual provision to ensure that the widest number of people possible could access us. We ran 352 sessions, received 142 new referrals and made 2,750 calls in the year under review.

Nationally, we continued to work with partners across the sight loss sector and were proud to receive the Visionary Rainbow award as part of our work with a group of other local sight loss charities.

**Financial review**

The net receipts for the year were £72,332, including net receipts of £11,239 on unrestricted funds and net receipts of £61,093 on restricted funds, after transfers.

**Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £48,134.

It is the policy of the charity to hold 3 to 6 months running costs in reserve. These reserves would provide security and enable KVIN to continue providing our core service in the event of an unexpected drop in income or gap in between core funding. The policy will be reviewed annually in April and updated as appropriate.

Signed on behalf of the board of trustees on 20/09/2022

David Quarmby (Trustee)

# Kirklees Visual Impairment Network

## Independent examiner's report to the trustees of Kirklees Visual Impairment Network

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2022, which are set out on pages 5 to 9.

**Responsibilities and basis of report**
As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 CIO as required by section 130 of the Act; or
2 the accounts do not accord with those records.

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

18/10/2022

**West Yorkshire Community Accountancy Service CIO**
Stringer House
34 Lupton Street
Leeds
LS10 2QW

# Kirklees Visual Impairment Network
## Receipts and payments account
## for the year ended 31 March 2022

| | Notes | 2022 Unrestricted funds £ | 2022 Restricted funds £ | 2022 Total funds £ | 2021 Total funds £ |
|---|---|---|---|---|---|
| **Receipts** | | | | | |
| Grants and donations | (2) | 7,974 | 141,347 | 149,321 | 91,530 |
| Contract income | | 20,000 | - | 20,000 | 10,000 |
| Activity income | | 9,215 | - | 9,215 | 100 |
| Sales and fees | | 1,318 | - | 1,318 | - |
| Fundraising | | 848 | | 848 | - |
| Recharges to associated charity | | 36,740 | - | 36,740 | 27,451 |
| **Total receipts** | | 76,095 | 141,347 | 217,442 | 129,081 |
| **Payments** | | | | | |
| Salaries, NI and pension | | 52,616 | 62,358 | 114,974 | 84,992 |
| Payroll costs | | - | 770 | 770 | 575 |
| Volunteer expenses | | 692 | 1,472 | 2,164 | 1,034 |
| Staff expenses and travel | | 146 | 711 | 857 | 685 |
| Room hire | | 596 | 173 | 769 | - |
| Freelancers | | - | 2,889 | 2,889 | - |
| Fundraising costs | | 287 | - | 287 | 300 |
| Sundry expenses | | - | 42 | 42 | - |
| Printing, postage and stationery | | - | 328 | 328 | 521 |
| Accountancy and independent examination | | - | 540 | 540 | 540 |
| Equipment and software | | 1,521 | 1,147 | 2,668 | 8,127 |
| Insurance | | - | 1,927 | 1,927 | - |
| Subscriptions and membership | | 497 | 2,009 | 2,506 | 952 |
| Repairs and maintenance | | - | - | - | 11 |
| Expenses (repaid)/paid for associated charity | | (406) | - | (406) | 406 |
| Consultancy | | - | 58 | 58 | - |
| Office rent and running costs | | - | 5,545 | 5,545 | 10,651 |
| Marketing and publicity | | 149 | - | 149 | - |
| Activity costs | | 8,909 | - | 8,909 | - |
| Subsistence and travel | | 7 | 127 | 134 | - |
| Training | | - | - | - | 1,596 |
| **Total payments** | | 65,014 | 80,096 | 145,110 | 110,390 |
| **Net income / (expenditure)** | | 11,081 | 61,251 | 72,332 | 18,691 |
| Transfers between funds | | 158 | (158) | - | - |
| **Net movement in funds** | | 11,239 | 61,093 | 72,332 | 18,691 |
| **Fund balances brought forward** | | 36,895 | 21,625 | 58,520 | 39,829 |
| **Fund balances carried forward** | (3) | 48,134 | 82,718 | 130,852 | 58,520 |

# Kirklees Visual Impairment Network

## Statement of assets and liabilities

## as at 31 March 2022

| | 2022 | 2022 | 2022 | 2021 |
|---|---|---|---|---|
| | Unrestricted | Restricted | Total | Total |
| | £ | £ | £ | £ |
| **Cash funds** | | | | |
| Cash at bank | 48,038 | 82,718 | 130,756 | 58,483 |
| Cash in hand | 96 | - | 96 | 37 |
| **Total cash funds** | 48,134 | 82,718 | 130,852 | 58,520 |

| | £ |
|---|---|
| **Other monetary assets** | |
| Insurance prepaid | 788 |
| Debtor for Optometry student training | 400 |
| | 1,188 |

**Assets retained for the charity's own use**

Computer equipment including laptops, software and printers
Braille equipment including a pen and display
Stereo digitizer
Smartview magnifier
Various other items of electronic and office equipment

The association also holds equipment on loan from several suppliers for demonstration purposes.

| | £ |
|---|---|
| **Liabilities** | |
| Grant received in advance for funding from 1 April 2022 | 42,618 |
| Independent examination | 600 |
| | 43,218 |

The financial statements were approved by the board of trustees on 20/09/2022

David Quarmby (Trustee)

# Kirklees Visual Impairment Network
## Notes to the accounts
## for the year ended 31 March 2022

**1 Accounting policies**

**Basis of accounting**
The trustees have taken advantage of section 133 of the Charities Act 2011 and have prepared the accounts on a receipts and payments basis.

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

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

**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.

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

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

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.

# Kirklees Visual Impairment Network
## Notes to the accounts continued
## for the year ended 31 March 2022

| **2 Grants and donations** | 2022 Unrestricted funds £ | 2022 Restricted funds £ | 2022 Total funds £ | 2021 Total funds £ |
|---|---|---|---|---|
| Big Lottery (BL) | - | 76,133 | 76,133 | 60,906 |
| Northern Rail (NR) | - | 42,618 | 42,618 | - |
| Kirklees Council (KMC) | - | 21,096 | 21,096 | - |
| Health Your Way | - | 1,500 | 1,500 | - |
| Inclusive Volunteering Fund | 515 | - | 515 | - |
| Energy Doctor | 250 | - | 250 | - |
| Groundwork Tesco | - | - | - | 1,000 |
| One Community | - | - | - | 4,361 |
| Judith and Neil Charlesworth Fund | - | - | - | 987 |
| Thomas Pocklington Trust | - | - | - | 8,400 |
| Thornton Lodge Masons | - | - | - | 2,000 |
| Donations | 7,209 | - | 7,209 | 13,876 |
| | 7,974 | 141,347 | 149,321 | 91,530 |

| **3 Restricted funds** | Balance b/f £ | Receipts £ | Payments £ | Transfers £ | Balance c/f £ |
|---|---|---|---|---|---|
| BL - Reaching Communities | 10,404 | 76,133 | 67,858 | 7,260 | 25,939 |
| BL - Building capabilities | 7,260 | - | - | (7,260) | - |
| KMC Community Plus | 40 | - | - | (40) | - |
| Groundwork Tesco Batley project | 2,665 | - | - | - | 2,665 |
| KMC Keep fit | 613 | - | - | - | 613 |
| One Community Covid 19 fund | 525 | - | - | - | 525 |
| Judith and Neil Charlesworth Fund | 118 | - | - | (118) | - |
| KMC Community Champions | - | 21,096 | 12,238 | - | 8,858 |
| One Community | - | 1,500 | - | - | 1,500 |
| NR Rural Communities project | - | 42,618 | - | - | 42,618 |
| | 21,625 | 141,347 | 80,096 | (158) | 82,718 |

| **Fund name** | **Purpose of restriction** |
|---|---|
| BL - Reaching Communities | Towards the Smart VIs project for 5 years. |
| BL - Building capabilities | To build the sustainability of the organisation. The transfer relates to an expense for building sustainability posted to Reaching Communities in previous years in error. |
| KMC Community Plus | For work in Batley. The balance has been transferred to unrestricted funds. |
| Groundwork Tesco Batley project | Towards volunteer sighted guide training costs including travel, publicity and equipment. |
| KMC Keep fit | Towards a Keep Fit programme for VIs. |
| One Community Covid 19 fund | Covid emergency fund. |
| Judith and Neil Charlesworth Fund | To buy and trial the accessibility of equipment. The small balance has been transferred to unrestricted funds. |
| KMC Community Champions | The Community Champions project, delivered with the use of our mobile sight loss centre, was aimed at raising awareness of the need for Covid vaccination and testing as well as the more general promotion of our services. |
| One Community | To run a working age group. |
| NR Rural Communities project | To take our services into the rural communities of South Kirklees through the use of our mobile sight loss centre, and visits to supported housing schemes. We will provide one to one support and establish new groups. |

### 4 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.

**Other transactions with trustees or related parties**

| Name of trustee or related party | Relationship to charity | Description of transaction | 2022 £ | 2021 £ |
|---|---|---|---|---|
| Society for the Blind of Dewsbury Batley and District | Trustees in common | Recharge of wages | 36,740 | 27,451 |
| | | Recharge of expenses | 639 | 1,158 |
| | | | 37,379 | 28,609 |

KIRKLEES VISUAL IMPAIRMENT NETWORK

England & Wales - Charity number 1160580

# Accounts

**Kirklees Visual Impairment Network**

Charity number 1160580

# Annual Report and Financial Statements

## for the year ended 31 March 2021

West Yorkshire Community Accounting Service

# Kirklees Visual Impairment Network

## Annual Report and Financial Statements

## for the year ended 31 March 2021

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**Prepared by West Yorkshire Community Accounting Service**

# Kirklees Visual Impairment Network

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

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

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

| Name | Position |
|---|---|
| David Quarmby | Chair |
| Moin Valli | |
| Fayyaz Musa | |
| Julie Howard | Treasurer |
| Adeel Mohammed | |
| Aisha Saiyad | |
| Vivs Long-Ferguson | |

**Charity number**
The charity was registered with the Charity Commission for England and Wales, number 1160580, on 23 February 2015.

| Principal address | Bankers |
|---|---|
| LG12 Brian Jackson House | Yorkshire Bank |
| New North Parade | 40 New Street |
| Huddersfield | Huddersfield |
| HD1 5JP | HD1 2BT |

**Independent examiner**
E J Beverley FCCA
**West Yorkshire Community Accounting Service**
Stringer House
34 Lupton Street
Leeds
LS10 2QW

**Structure, governance and management**
The charity is a Charitable Incorporated Organisation (CIO) formed on 23 February 2015 and is governed by a constitution as amended on 22 October 2018.

**Method of recruitment and appointment of trustees**
The trustees of the charity are appointed by the members at the AGM.

**Objectives and activities**

**The charity's objects**
The object of the CIO is to relieve the needs of blind and partially sighted (visually impaired) people who live, work or study in Kirklees and the surrounding area.

Particularly but not exclusively by:

a) providing equipment, services and advice which will enable them to live more independently;

b) providing social and recreational activities designed to improve their quality of life.

### Objectives and activities (continued)

**The charity's main activities**

Kirklees Visual Impairment Network (KVIN) is a disabled user led charity run by and for VIs (blind and visually impaired people). With support from sighted volunteers our VI volunteers provide training and support in the use of various technologies to improve the lives of other VIs.

**Public benefit statement**

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission’s general guidance on public benefit and in particular disabled led peer support and training in technologies which can help VIs remain independent and reduce social isolation.

### Achievements and performance

So, another difficult year in terms of fundraising with projects being put back again and again. In terms of service delivery however we have made huge progress with our mobile sight loss unit or the Van as its fondly called. So far, we have used the unit to get out into the community to help the council to promote vaccinations and talking to people with disabilities as this group have been identified as a group that have been hesitant. We have been overwhelmed at the response which has had over 30 people a session coming forward to talk to our volunteers who have had some extra training around Covid awareness to allow them to pass their knowledge on to members of the public.

Covid has thrown up some real difficulties for people with sight loss and the team as usual have been creative in developing resources for people to use. Members of the team have put together videos talking people through things like how to undertake a Covid lateral flow test if you have very little or no sight.

In terms of branding, we have been working with a marketing company Born and Raised who offered to help us rebrand as part of their corporate social responsibility. Their team have been great, and we are now close to launching our new name which will be Outlookers … The local sight loss charity. The branding is bright and fresh, and we are keen to complete all the legal processes to complete this.

We were fortunate enough to get a development award from the national organisation Visionary which we were delighted to get and cheered us all up at a very difficult time. Some of our staff and volunteers have been working closely with Visionary to support other groups nationally to have confidence to offer their clients the sort of technology support that KVIN member receive.

Throughout the last year KVIN has been consulting members about a proposed merger with the charity Society for the Blind of Dewsbury Batley and District (the Society) and the Whitfield centre, the property owned by the charity, now that KVIN have taken on the responsibility for both organisations.

The consultation findings regarding the future of the Society have gone to the our solicitors (Wrigleys) and they have been busy working with The Charity Commission to work out the best way of merging us into one organisation. These things take an inordinate amount of time, with letters going back and forth between The Charity Commission and Wrigleys solicitors, but we have a target date of April 2022.

# Kirklees Visual Impairment Network

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

**Objectives and activities (continued)**

**Financial review**

The net receipts for the year were £18,691, including net receipts of £21,292 on unrestricted funds and net payments of £2,601 on restricted funds.

Funding has been difficult to secure as its tricky to work out what the needs of people will be coming out of lockdown. What is becoming apparent to all community groups is lots of people will have issues with confidence. Getting back out to meet socially and shopping are a real worry for many people and blind people even more so. We look to national organisations for direction and of course our own volunteers and members to see what they identify as needs for the future.

Next year is the last year of our lottery grant and the trustees are on board already thinking about the future and what income streams are available to us. They are undertaking planning exercises to decide what is really important to the organisation and what things are now sustainable and what can be managed with different or reduced funding.

At the time of signing these accounts the charity has been impacted by the global Covid-19 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 meet its liabilities as they fall due.’

**Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £36,895.
It is the policy of the charity to hold 3 to 6 months running costs in reserve. These reserves would provide security and enable KVIN to continue providing our core service in the event of an unexpected drop in income or gap in between core funding. The policy will be reviewed annually in April and updated as appropriate.

Signed on behalf of the board of trustees on 28/10/2021

David Quarmby (Trustee)

# Kirklees Visual Impairment Network

## Independent examiner's report to the trustees of Kirklees Visual Impairment Network Charitable Incorporated Organisation ('the CIO')

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2021, which are set out on pages 6 to 10.

**Responsibilities and basis of report**
As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 CIO as required by section 130 of the Act; or
2 the accounts do not accord with those records.

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

03/12/2021

**West Yorkshire Community Accounting Service**
Stringer House
34 Lupton Street
Leeds
LS10 2QW

# Kirklees Visual Impairment Network
## Receipts and payments account
## for the year ended 31 March 2021

| | Notes | 2021 Unrestricted funds £ | 2021 Restricted funds £ | 2021 Total funds £ | 2020 Total funds £ |
|---|---|---|---|---|---|
| **Receipts** | | | | | |
| Grants and donations | (2) | 19,237 | 72,293 | 91,530 | 60,172 |
| Contract income | | 10,000 | - | 10,000 | - |
| Activity income | | 100 | - | 100 | 2,320 |
| Recharges to associated charity | | 27,451 | - | 27,451 | - |
| **Total receipts** | | 56,788 | 72,293 | 129,081 | 62,492 |
| | | | | | |
| **Payments** | | | | | |
| Salaries, NI and pension | (3) | 31,890 | 53,102 | 84,992 | 53,329 |
| Payroll costs | | - | 575 | 575 | 372 |
| Volunteer expenses | | 353 | 681 | 1,034 | 4,327 |
| Staff expenses and travel | | 345 | 340 | 685 | 859 |
| Room hire | | - | - | - | 372 |
| Building capabilities | | - | - | - | 1,349 |
| Fundraising costs | | 300 | - | 300 | - |
| Printing, postage and stationery | | 11 | 510 | 521 | 514 |
| Accountancy | | - | 792 | 792 | 801 |
| Equipment and software | | 1,812 | 6,315 | 8,127 | 4,640 |
| Insurance | | - | - | - | 817 |
| Subscriptions and membership | | 379 | 321 | 700 | 1,346 |
| Repairs and maintenance | | - | 11 | 11 | - |
| Expenses paid for associated charity | | 406 | - | 406 | - |
| External consultancy | | - | - | - | 662 |
| Office rent and running costs | | - | 10,651 | 10,651 | 10,507 |
| Marketing and publicity | | - | - | - | 83 |
| Training | | - | 1,596 | 1,596 | 2,215 |
| **Total payments** | | 35,496 | 74,894 | 110,390 | 82,193 |
| **Net receipts / (payments)** | | 21,292 | (2,601) | 18,691 | (19,701) |
| | | | | | |
| **Fund balances brought forward** | | 15,603 | 24,226 | 39,829 | 59,530 |
| **Fund balances carried forward** | (4) | 36,895 | 21,625 | 58,520 | 39,829 |

# Kirklees Visual Impairment Network

## Statement of assets and liabilities

## as at 31 March 2021

| | 2021 | 2021 | 2021 | 2020 |
|---|---|---|---|---|
| | Unrestricted | Restricted | Total | Total |
| | £ | £ | £ | £ |
| **Cash funds** | | | | |
| Cash at bank | 36,858 | 21,625 | 58,483 | 39,445 |
| Cash in hand | 37 | - | 37 | 384 |
| **Total cash funds** | 36,895 | 21,625 | 58,520 | 39,829 |

| | £ |
|---|---|
| **Other monetary assets** | |
| Expenses to be re-imbursed by associated charity | 406 |
| | 406 |

**Assets retained for the charity's own use**

Computer equipment including laptops, software and printers
Braille equipment including a pen and display
Stereo digitizer
Smartview magnifier
Various other items of electronic and office equipment

The association also holds equipment on loan from several suppliers for demonstration purposes.

| | £ |
|---|---|
| **Liabilities** | |
| Insurance | 70 |
| Independent examination | 540 |
| | 610 |

**Approval of the accounts**

The financial statements were approved by the board of trustees on 28/10/2021

David Quarmby (Trustee)

# Kirklees Visual Impairment Network
## Notes to the accounts
## for the year ended 31 March 2021

### 1 Accounting policies

**Basis of accounting**
The trustees have taken advantage of section 133 of the Charities Act 2011 and have prepared the accounts on a receipts and payments basis.

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

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

**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.

**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.

# Kirklees Visual Impairment Network
## Notes to the accounts continued
## for the year ended 31 March 2021

### 2 Grants and donations

| | 2021 Unrestricted funds £ | 2021 Restricted funds £ | 2021 Total funds £ | 2020 Total funds £ |
|---|---|---|---|---|
| Big Lottery Reaching Communities | - | 60,906 | 60,906 | 36,018 |
| KMC Community Plus | - | - | - | 4,950 |
| KMC Dewsbury Ukulele | - | - | - | 1,000 |
| Groundwork Tesco Batley project | - | 1,000 | 1,000 | 3,000 |
| Groundwork Tesco Training Titans | - | - | - | 5,718 |
| KMC Jumping Frogs Keep fit VI | - | - | - | 875 |
| One Community | 3,361 | 1,000 | 4,361 | - |
| Judith and Neil Charlesworth Fund | - | 987 | 987 | - |
| Thomas Pocklington Trust | - | 8,400 | 8,400 | - |
| Thornton Lodge Masons | 2,000 | - | 2,000 | - |
| Donations | 13,876 | - | 13,876 | 8,611 |
| | 19,237 | 72,293 | 91,530 | 60,172 |

### 3 Staff costs and numbers

| | 2021 £ | 2020 £ |
|---|---|---|
| Gross salaries | 82,639 | 51,851 |
| Social security costs | 4,719 | 3,006 |
| Employment allowance | (4,000) | (3,000) |
| Pensions | 1,634 | 1,472 |
| | 84,992 | 53,329 |

The average number employees during the year was 6.1, being an average of 3.9 full time equivalent (2020: 3.8, 2 FTE). There were no employees with emoluments above £60,000.

**Defined contribution pension scheme**

| | 2021 £ | 2020 £ |
|---|---|---|
| Costs of the scheme to the charity for the year | 1,634 | 1,472 |
| Amount of any contributions outstanding at the year end | 539 | - |
| Amount of any contributions prepaid at the year end | - | - |

### 4 Restricted funds

| | Balance b/f £ | Incoming £ | Outgoing £ | Transfers £ | Balance c/f £ |
|---|---|---|---|---|---|
| BL - Reaching Communities | 12,772 | 60,906 | 63,274 | - | 10,404 |
| BL - Building capabilities | 7,260 | - | - | - | 7,260 |
| KMC Community Plus | 40 | - | - | - | 40 |
| Groundwork Tesco Batley project | 1,865 | 1,000 | 200 | - | 2,665 |
| Groundwork Training Titans | 1,414 | - | 1,414 | - | - |
| KMC Keep fit | 875 | - | 262 | - | 613 |
| One Community Covid 19 fund | - | 1,000 | 475 | - | 525 |
| Judith and Neil Charlesworth Fund | - | 987 | 869 | - | 118 |
| Thomas Pocklington Trust | - | 8,400 | 8,400 | - | - |
| | 24,226 | 72,293 | 74,894 | - | 21,625 |

### 4 Restricted funds (continued)

| Fund name | Purpose of restriction |
|---|---|
| BL - Reaching Communities | Towards the Smart VIs project for 5 years. |
| BL - Building capabilities | To build the sustainability of the organisation. |
| KMC Community Plus | Towards work in Batley. |
| Groundwork Tesco Batley project | Towards volunteer sighted guide training costs including travel, publicity and equipment. |
| Groundwork Training Titans | ESF funding towards the Training Titans project. |
| KMC Keep fit | Towards a Keep Fit programme for VIs. |
| One Community Covid 19 fund | Covid emergency fund. |
| Judith and Neil Charlesworth Fund | To buy and trial the accessibility of equipment. |
| Thomas Pocklington Trust | Support through financial concerns due to cashflow difficulties as a direct result of the Covid19 crisis. |

### 5 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.

**Other related party transactions**

| Name of trustee or related party | Relationship to charity | Description of transaction | 2021 £ |
|---|---|---|---|
| Society for the Blind of Dewsbury Batley and District | Trustees in common | Recharge of wages | 27,451 |
| | | Recharge of expenses (cost in KVIN reduced) | 1,158 |
| | | | 28,609 |