

Kirklees Visual Impairment Network

Charity number 1160580

Annual Report and Financial Statements for the year ended 31 March 2023



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	Bankers
LG12 Brian Jackson House	Virgin 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.

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.

Kirklees Visual Impairment Network

Trustees' report (continued) for the year ended 31 March 2023

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

		2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Total £
Fixed assets					
Tangible assets	(5)	447,946	-	447,946	459,812
Total fixed assets		<u>447,946</u>	<u>-</u>	<u>447,946</u>	<u>459,812</u>
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		<u>187,758</u>	<u>38,854</u>	<u>226,612</u>	<u>254,268</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(8)	9,223	-	9,223	57,659
Total current liabilities		<u>9,223</u>	<u>-</u>	<u>9,223</u>	<u>57,659</u>
Net current assets / (liabilities)		<u>178,535</u>	<u>38,854</u>	<u>217,389</u>	<u>196,609</u>
Net assets		<u>626,481</u>	<u>38,854</u>	<u>665,335</u>	<u>656,421</u>
Funds					
Unrestricted funds		626,481	-	626,481	614,941
Restricted funds		-	38,854	38,854	41,480
Total funds		<u>626,481</u>	<u>38,854</u>	<u>665,335</u>	<u>656,421</u>

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

Kirklees Visual Impairment Network

Notes to the accounts

for the year ended 31 March 2023

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	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	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
	<u>2,507</u>	<u>116,828</u>	<u>119,335</u>	<u>133,304</u>

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
	<u>131,651</u>	<u>115,075</u>

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
	<u>41,480</u>	<u>116,828</u>	<u>114,358</u>	<u>(5,096)</u>	<u>38,854</u>

Fund name

TNL - Reaching Communities
Groundwork Tesco Batley

KMC Keep fit

One Community Covid 19 fund

KMC Community Champions

One Community

NR Rural Communities project

Locala

KMC Do Something Now

Living Well with Sight Loss

Open to All

Winter Messaging

Purpose of restriction

Towards the Smart VIs project for 5 years.

Towards volunteer sighted guide training costs including travel, publicity and equipment.

Towards a Keep Fit programme for VIs.

Covid emergency fund.

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.

To run a working age group.

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.

The transfer relates to management costs.

For a project to trial hybrid technology so that people could attend meetings either face to face or online.

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.

Towards running courses and equipment for the course.

Towards encouraging volunteering and making it a welcoming environment.

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
<u>Cost</u>	£	£	£	£
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	<u>360,000</u>	<u>121,894</u>	<u>80,562</u>	<u>562,456</u>
 <u>Depreciation</u>				
At 1 April 2022	45,200	-	55,635	100,835
Charge for year	7,200	-	6,475	13,675
At 31 March 2023	<u>52,400</u>	<u>-</u>	<u>62,110</u>	<u>114,510</u>
 <u>Net book value</u>				
At 31 March 2023	<u>307,600</u>	<u>121,894</u>	<u>18,452</u>	<u>447,946</u>
At 31 March 2022	<u>314,800</u>	<u>130,934</u>	<u>14,078</u>	<u>459,812</u>

6 Debtors and prepayments

	2023	2022
	£	£
Debtors	-	925
Prepayments	535	1,434
Accrued income	5,427	-
	<u>5,962</u>	<u>2,359</u>

7 Cash at bank and in hand

	2023	2022
	£	£
Cash at bank	220,511	251,757
Cash in hand	139	152
	<u>220,650</u>	<u>251,909</u>

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
	<u>9,223</u>	<u>57,659</u>

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 exami	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