

Kirklees Visual Impairment Network

Charity number 1160580

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



Kirklees Visual Impairment Network

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

Contents	Page
Trustees' report	2 to 4
Examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the accounts	8 to 13

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	Bankers
LG9 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.

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.

Kirklees Visual Impairment Network

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

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

		2024	2024	2024	2023
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Fixed assets					
Tangible assets	(5)	437,952	-	437,952	447,946
Total fixed assets		<u>437,952</u>	<u>-</u>	<u>437,952</u>	<u>447,946</u>
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		<u>232,560</u>	<u>75,525</u>	<u>308,085</u>	<u>226,612</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(8)	28,100	-	28,100	9,223
Total current liabilities		<u>28,100</u>	<u>-</u>	<u>28,100</u>	<u>9,223</u>
Net current assets / (liabilities)		<u>204,460</u>	<u>75,525</u>	<u>279,985</u>	<u>217,389</u>
Net assets		<u>642,412</u>	<u>75,525</u>	<u>717,937</u>	<u>665,335</u>
Funds					
Unrestricted funds		642,412	-	642,412	626,481
Restricted funds		-	75,525	75,525	38,854
Total funds		<u>642,412</u>	<u>75,525</u>	<u>717,937</u>	<u>665,335</u>

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

David Quarmby (Trustee)

Kirklees Visual Impairment Network

Notes to the accounts

for the year ended 31 March 2024

1 Accounting policies

Basis of accounting

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

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

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

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

Going concern

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

Incoming resources

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

Grants and donations

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

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

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 2024

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 2024

2 Grants and donations	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	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
	<u>6,827</u>	<u>136,804</u>	<u>143,631</u>	<u>119,335</u>

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
	<u>134,915</u>	<u>131,651</u>

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
	<u>38,854</u>	<u>139,404</u>	<u>102,733</u>	<u>-</u>	<u>75,525</u>

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
<u>Cost</u>	£	£	£	£
At 1 April 2023	360,000	121,894	80,562	562,456
Additions	-	-	2,178	2,178
At 31 March 2024	<u>360,000</u>	<u>121,894</u>	<u>82,740</u>	<u>564,634</u>
<u>Depreciation</u>				
At 1 April 2023	52,400	-	62,110	114,510
Charge for year	7,200	-	4,972	12,172
At 31 March 2024	<u>59,600</u>	<u>-</u>	<u>67,082</u>	<u>126,682</u>
<u>Net book value</u>				
At 31 March 2024	<u>300,400</u>	<u>121,894</u>	<u>15,658</u>	<u>437,952</u>
At 31 March 2023	<u>307,600</u>	<u>121,894</u>	<u>18,452</u>	<u>447,946</u>
6 Debtors and prepayments			2024 £	2023 £
Debtors			6,289	-
Prepayments			11,724	535
Accrued income			<u>2,133</u>	<u>5,427</u>
			<u>20,146</u>	<u>5,962</u>
7 Cash at bank and in hand			2024 £	2023 £
Cash at bank			287,544	220,511
Cash in hand			<u>395</u>	<u>139</u>
			<u>287,939</u>	<u>220,650</u>
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			<u>2,217</u>	<u>1,500</u>
			<u>28,100</u>	<u>9,223</u>

Kirklees Visual Impairment Network

Notes to the accounts continued

for the year ended 31 March 2024

9 Deferred income

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

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