



CEO & Trustees' Annual Report and Unaudited Accounts

**For the year ending Dec 31st 2023
Reg. charity no. 1173939**



Legal and Administrative Information



Trustees

Rebecca Bartlett – Co-Chair, re-appointed April 2024

Naseem Shuker - Co-Chair, appointed April 2024

Peter Watkins - Treasurer, re-appointed April 2024

Shelley Peddie – Secretary, Lead Safeguarding, re-appointed April 2024

Sara Kane, reappointed April 2024

Lucy Blackley, reappointed April 2024

Daisy Whitbread – Lead Safeguarding, reappointed April 2024

Ellie Scaplehorn, reappointed April 2024

Senior Personnel

Laura Hughes - CEO (appointed as CEO April 2023 (previously Executive Director, General Manager, Coordinator and Treasurer from Jan 2007.))

General Information

Status: Charitable Incorporated Organisation

Charity Commission Registration number: 1173939

Registered Address: Unit 6-7, The Watermark, Erme Court, Leonards Rd, Ivybridge, Devon, PL21 0SZ

Website: www.moorvision.org

Independent Examiner: Albert Goodman LLP, Goodwood House, Blackbrook Park Avenue, Taunton, Somerset, TA1 2PX

MoorVision's Vision and Mission

MoorVision's primary mission is to enhance the well-being, opportunities and potential of children and young people with vision impairment and their families across Devon and Cornwall.

The charity was founded and developed to alleviate the needs of these families due to the particular challenges faced by these children and young people with this very low incidence but high need disability.

The strategy is delivered through a comprehensive programme of activities and support in all areas of their lives with the ultimate goal of ensuring that each child achieves their potential.

The strategy focuses on addressing health, educational, social, and emotional needs, promoting inclusivity, raising awareness and providing the necessary resources for a brighter future.

MoorVision's Vision is to ensure that every child and young person with vision impairment in our area will be able to access the full range of both statutory and non-statutory support that they are entitled to and need to achieve this aim.



A Message from the Chair of the Board of Trustees



As the Co-Chairs of MoorVision, we are pleased to present our annual accounts for the year ending 31st December 2023.

We are exceptionally proud of both the dedicated team and the wide offer of services available to over 250 families; their parent carers, children and young people with vision impairments as well as siblings organised by MoorVision. The range of events, courses and training are well planned, varied and enjoyed by all, the feedback from families is always excellent!

The staff at MoorVision strive to offer services to families at the right time in the right way and we are pleased that Educational Advocacy is now more widely on offer to families, after 2 members of staff were successful in completing their SEND Law Training with IPSEA, achieving fantastic results, congratulations!

We are hugely thankful to the funders and donors as without their contributions the charity would not be able to run. I know Laura and the team are diligent and careful with the funding to ensure that they offer best value and most enjoyment!

On behalf of all Trustees, thank you to all our families for your continued support, attendance and wonderful feedback, to the staff and volunteers for your continued efforts and dedication and to the funders for continuing to believe in us and helping us to achieve our best.

Louise Eggins and Rebecca Bartlett, Co-Chairs of the MoorVision Board of Trustees

CEO and Trustees' Report

The CEO and Trustees have pleasure in presenting their report and the financial statements of MoorVision for the year ended 31 December 2024.

The accounts 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) issued on 16 July 2014 and with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities.

Structure, Governance & Management

Governing Document

The Charity, registration number 1173939, is a Charitable Incorporated Organisation (CIO), entered originally as a registered charity on 29 July 2009 and as a CIO on 25 July 2017. The charity's objectives are:

- (i) The relief of children and young people aged 0-29, and their parents/carers and immediate families, who are in need by reason of disability through blindness or visual impairment through support, the provision of information and enabling shared experiences within Devon, Torbay, Plymouth and Cornwall, open to families from these areas and adjoining counties.
- (ii) The relief of parent/carers of children and young people aged 0-29 who are in need by reason of disability through blindness or visual impairment, who are themselves (the parent/carers) also in need by reason of disability through blindness or visual impairment, through support and the provision of information within Devon, Torbay, Plymouth and Cornwall, open to families from these areas and adjoining counties.
- (iii) The advancement of public awareness of the needs of children and young people aged 0-29 who are in need by reason of disability through blindness or visual impairment, within Devon, Torbay, Plymouth and Cornwall.

Appointment of Trustees

The Charity is governed by a Board of Trustees which oversees all medium- and longer-term strategic decisions. Day to day running of the Charity is overseen by the CEO. Together the Trustees and CEO are responsible for the delivery of the long-term strategy approved by the Board. The names of the Members of the Board of Trustees are shown on page 1 of this report.

MoorVision has two co-chairs who lead the board of trustees.

The Treasurer takes the lead on all financial matters including accounting, banking and management of cash and reserves.

Each Trustee is appointed by a resolution at a properly convened Trustee Meeting and will have an initial three-year term of office with the option of renewal for a further two terms of three years by agreement between the Trustee seeking reappointment and the other Trustees. After three consecutive terms they may reapply to join the Board but must have been absent from the board for a minimum of one year before doing so.

Risk Management

The Board and CEO / Operations Manager review major and minor risks to which the Charity is exposed and maintain a risk register, which is reviewed annually. Appropriate policies, systems and procedures are identified to mitigate major risks.



Membership

Moorvision membership continues to grow at a very encouraging rate. Our overall membership increased from 229 to 250 families, with more joining on a regular basis. The distribution of families is as follows:

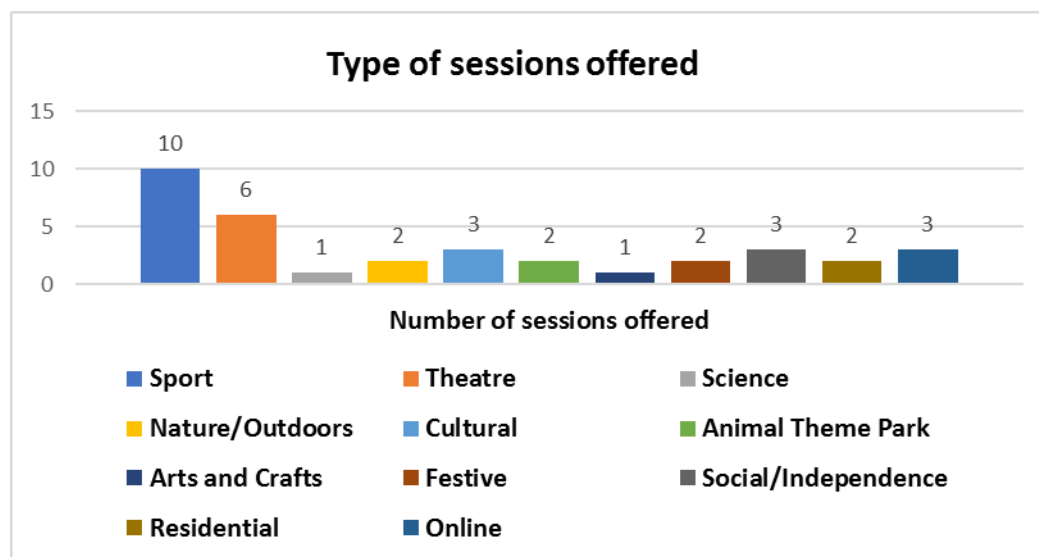
Families supported by LA	2022	2023
Devon	114	123
Cornwall	45	50
Plymouth	27	31
Torbay	32	35
Somerset and Dorset	11	11
Total	229	250

MoorVision amended its constitution in April 2024 to extend our upper age range from 25 to 29 as a response to requests for support from many families with young people with both VI and complex additional needs who were aging out of our offer. The amendment has been accepted by the charity commission and the resolution passed by the Trustees.

Activities, Training, Support and Advocacy

Activities

We offered the following activities in 2023 which were attended by the following number of members. Most activities and both residentials were quickly booked to capacity and a few had waiting lists.



Date 2023	Location	Activity	Children with VI	Siblings	Parent/ Carers	Total
22nd Jan	St Austell, Cornwall	Swim Fun and Supper	10	13	18	41
4th Feb	Exmouth, Devon	Swim Fun and Supper	10	13	18	41
25th Feb	Wadebridge, Cornwall	Climbing and lunch	12	12	13	37
4th March	Exeter, Devon	Climbing and lunch	19	12	13	44
12th March	Newton Abbot, Devon	Active play	12	12	15	39
25th March	South Brent, Devon	Hand-on Science Event	8	13	13	34
14th May	Cornwood, Devon	Vintage cars/Delamore Arts	7	12	17	36
20th May	Plymouth, Devon	Horizon's sailing	7	5	8	20
3rd June	Looe, Cornwall	Coastal day	12	8	20	40
10th June	Plymouth, Devon	Tectona Sailing	3	1	1	5
24th June	Plymouth, Devon	Tectona Sailing	3	1	1	5
July 1st	Cornwall	Surfing	6	4	0	10
July 8th	Plymouth, Devon	Demon Dentist	16	18	30	64
17th Aug	Tiverton, Devon	Museum day	6	1	8	15
23rd Aug	Redruth, Cornwall	Museum day	8	9	15	32
2nd Sept	Wadebridge, Cornwall	Camel Creek	19	27	37	83
Sat Aug x 3	Online	Positive Eye Summer Show	5	1	0	6
9th Sept	Plymouth, Devon	Tectona Sail	2	1	1	4
20th Sept	Exeter, Devon	Circus Starr	12	16	21	49
23rd Sept	Ottery St Mary, Devon	Wildwood Escot	16	20	31	67
28th Oct	Exeter, Devon	Crealy	21	29	26	76
29th Oct	Plymouth, Devon	Halloween boat/creative	14	21	26	61
11th Nov	Newton Abbot, Devon	Hydro Hub	8	4	11	23
25th Nov	Newquay, Cornwall	Lappa Valley	21	24	39	84
2nd Dec	Paignton, Devon	Train of Lights	35	45	71	151
9th Dec	Exeter, Devon	Teen Christmas Meal	6		2	8
10th Dec	Exeter, Devon	Dick Whittington	12	13	24	49
16th Dec	Plymouth, Devon	Teen Christmas Meal	5	3	1	9
17th Dec	Truro, Cornwall	Peter Pan	18	25	30	73
22nd Dec	Taunton, Somerset	Christmas Carol	4	6	11	21
30th Dec	Torquay, Devon	Beauty and the Beast	23	34	45	102
Totals			356	402	564	1322

Residential trips

Date	Location	Activity	No. attending
April	Barnstaple, Devon	Calvert Residential	58
July	Appledore, Devon	Skern Residential	62

Training

Feb 2023	Child Mental health training	Online	24
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Group Support

Type of online support	No. of sessions	No. of parent/ carers per session	Total no. of parent/carers attending
Talk and support	10	4-5	45
School based anxiety support	1	14	14

One-to-one Support and Advocacy

Extensive support and advocacy sessions were offered across education, emotional welfare, health, benefits, grants and general family support was offered to 35 families (20 general and 15 education) including multiple sessions for most families, home visits, school meetings, education and DLA/PIP appeals and tribunals (all successful).

Type of support session	Family support inc. health and emotional welfare	Education Advocacy	Benefits support	Grants support
Number of Support Sessions	122	179	34	15

The Sight Loss MOT

Following the successful launch of our CYPF Sight Loss MOT, an award-winning assessment and support framework, we expanded this service to all children under 12 during 2023 (and have now moved to all under 18 in 2024) with excellent results and feedback. 20 Sight Loss MOTs were completed in 2023.

Crisis Funding Support

We received a total of £8,000 in Crisis Funding from Devon and Cornwall Councils to administer to families in need. All of this funding was distributed across 36 families.



Information, Online Resources and Social Media

Information

We hold a wide range of information on all areas of raising a child with a vision impairment and our website at www.moorvision.org continues to provide an up to date and accessible portal to our services and links to other sources of support.

Social media

Our Facebook page is very popular and well used for information giving, connecting, booking and sharing stories about events. All staff are administrators. We now also have an open page as well as the closed group for advertising purposes. We closed our MoorVision Twitter account when it moved to X.

Partnership work

Partnership work

We continue to advertise services and offer information and to our group from Guide Dogs, RNIB, RNC (Royal National College for the Blind), NCW (New College Worcester), In Focus Exeter, British Blind Sport, PIAS and DIAS (SEND Advisory Services), VICTA and LOOK. These organisations also refer families to us. We have also worked jointly on projects with VICTA and LOOK.

We liaise with the adult services for VI across Devon and Cornwall to ensure transition to adult services are in place.

We work with a number of other organisations including Positive Eye, Press Play Audio, Psychology Associates and Rock Choir to extend our service offer.

We are members of Visionary, the umbrella organisation for all local VI societies, both locally and nationally. We attend the monthly CYPF and Small Organisation sessions plus other one-off sessions of interest. We meet with the SW Visionary Group 3-4 times per year as one of only 2 SW societies offering children's services.

We share our knowledge and successes with other societies across the UK and also receive support, advice and information from other societies on a wide variety of issues including funding, IT, HR, general management, policy and database management.

We are on the National Children's VI Sector Partnership Group, representing ourselves and Visionary including the subcommittees for Education, Policy, Mental Health and on the Steering Committee.

We chair both the Plymouth and the new Cornwall VI Children's Network groups and are on the Devon VI Children's Network group.

We are on the DIAS (Devon SENDIAS) reference group.

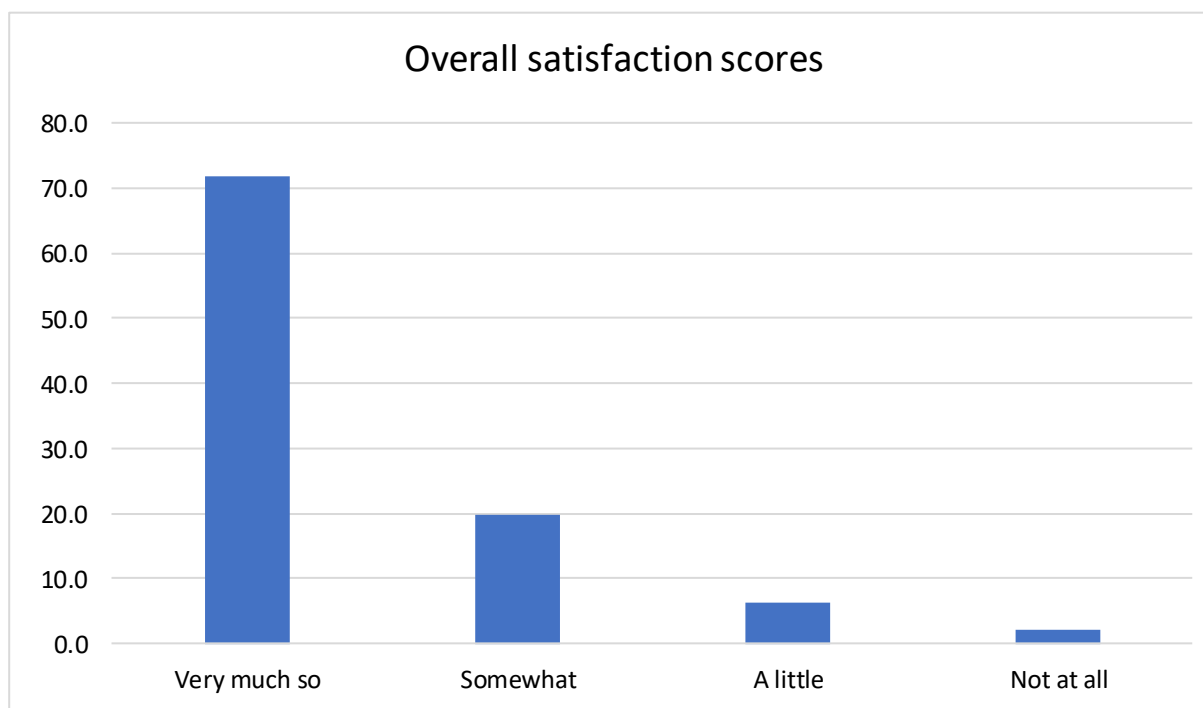
We have attended both the national Visionary and VIEW Conferences this year plus a number of relevant local conferences and exhibitions.

Impact and Quotes

Our 2023 family services overall response (68 respondents)

Category	% benefitting
Feeling less isolated	100.0
Better able to support child with VI	100.0
Whole family benefitting	100.0
Increased parent/carers knowledge/confidence	100.0
Improved parent/carers wellbeing	100.0
Access to information on other services	100.0
More access to activities for child with VI	100.0
Child with VI trying new activities	98.4
Increased wellbeing/self-esteem in child with VI	98.4
Child with VI making friends	98.2
Better educational engagement/attainment	96.3
Child with VI more physically active	96.2
Child with VI more independent/confident	92.1
Benefit to siblings	91.5
Average score	97.9

Over 14 categories, MoorVision services scored 97.9% for families feeling a little, somewhat or very much supported as below.



“MoorVision has done an incredible job of providing safe, welcoming places for children of all ages and levels of visual impairment to meet and socialise. The support is available for our VI children and their siblings which aids with inclusiveness and allows information about their conditions to be shared and understood. These benefits extend to the parents attending too; we have learned so much from the support offered by MoorVision and the other parents that attend the events. This is incredibly important as caring for children with additional needs can be extremely hard and accessing the support that is available can drastically help the situation.”

“We are very grateful for the activities that are suitable for our child to attend. I think it’s really important that grants gives understand that visually impaired children don’t all fit in one box. You guys at Moorvision put on a multitude of events because your membership has a multitude of different visual needs, learning disability needs, physical disability needs, different likes and dislikes of types of events and different age ranges, and lots of different family locations. That’s why funding is so important, it’s gives you the ability to everyone gets a chance attend something that’s right for them!”

“Moorvision is always there when I need them. Everything feels very overwhelming at times even with extra input, but I honestly couldn’t manage without Moorvision.”

“The MoorVision team are incredibly committed to what they do. They will always go above and beyond to ensure that anyone in need of their support is given the time, information and even the hugs to help make situations better and easier for the families. In our own experience, MoorVision have so much to offer our family. We will never be able to fully express the gratitude that MoorVision deserves.”

“The charity are always seeking new pathways and information to share with us. They are always looking to improve our lives.”

“The MoorVision team are ridiculously knowledgeable when it comes to the support families are entitled to. With the implementation of the Sight Loss MOT, each family gets the opportunity to access personalised information based on their own unique circumstances. This ensures that the support they are entitled to is known to them and MoorVision can even assist with the applications. We have benefitted hugely from the support we’ve received from MoorVision over the years. I honestly believe my family would be in a worse position today had it not been for MoorVision. Thank you.”



Staff, Trustees and Volunteers

Staff

Laura Hughes: full-time CEO.

Ali Kohler: part-time Finance and Fundraising Administrator.

Hannah Bell: part-time Family Support Officer.

Ellie Thomas and Kat Squire: part-time Activities Coordinators

All staff are regularly supervised and appraised, and we have monthly staff team meetings.

Training this year has included:

- Risk Assessment LH/KS/ET
- Habilitation (Independent living skills / mobility and orientation ALL
- IPSEA Special Educational Needs Law Level 3 LH/HB
- Safeguarding Level 2 ET/KS/AK
- Safeguarding Level 3 LH/HB

Volunteers

We have a great team of 8 activity volunteers, some of whom are themselves young people with a vision impairment plus some siblings of younger VI children and parent/carers. We also have one other volunteer who helps with admin, IT tasks and office maintenance.

Trustees

We currently have 8 trustees including a high level of lived experience with 4 parents of children/young people with VI and a young person with VI on the board. The parents and young person also bring experience in mental health, complex needs, adoption, counselling, supporting special needs education and evaluation.

We also have a parent with VI who is also a Rehabilitation Officer, a qualified accountant/retired optician and a SENDIAS officer.

The trustees give us direction and support in all areas of the charity's work.

This year, Louise Eggins, who has completed 3 terms as Chair (and many years previously as a trustee) and who has been such a great supporter of the charity, stepped down from the board. We would all like to extend our most sincere thanks to her for so many years of commitment.

Financial

Cost of Living

There has been no escaping from the large increases in the cost of living and like most charities, we have incurred large increases in our rent, all utilities and particularly event venues and activity costs, with residential seeing very high increases in prices.

Additional costs to activities and an increase in families now identified as being on low incomes (therefore receiving a minimum of 87.5% subsidy on activities) have necessitated an increased need to apply for grants and to fundraise.

We applied for and were successful in obtaining a 7% cost of living lift to our National Lottery grant for 2023 and 2024. We have also received a 3 year grant of 6K per year to support with cost of living increases from Pears/UK Youth for 2023/4/5.

Funding

2023 was our second year of National Lottery Funding (£80K for the year including the uplift) that covered virtually all of our core costs, 75% of four of our salaries and approx. 25% of project costs. The support from the National Lottery has been immensely valuable to our charity and allowed us to expand membership, geographical reach and services across the board.

As part of our NL funding agreement, we also had to bring in £42K in match funding which we were successful with.

2023 was an exceptionally good year for grants with the match funding achieved by April 2023.

Our funders included:

Little Lives

British Blind Sport Together

Devon Innovation

Powell Family Foundation

Torbay Community Trust

Thomas Pocklington Trust

Claire Milne

Happy Days

Devon County Council Locality Budget, Ivybridge and Exeter

Ann Rylands

Pears/UK Youth

Awards for All

Local Giving Magic Little Grants

Devon Growing Communities

Henry Smith Charity

Fundraising

We receive regular tins of money from our local post office and have received other funds from local churches and small choir events. We were selected by Devon Vintage Cars to be one of their two 2023 charities for the year and this not only raised £1.7K but was also a wonderful opportunity for the children to see the cars.

We have a small number of regular donors. Fundraising is an area we need to expand on.

We received £3.2K from regular donors, £2.8K from sponsored runs/cycles and £2.8K from other donations.

Covid 19 update

Despite the lessening severity of the disease, MoorVision continues to maintain a high level of good practice in both its family activities and office working as we have children, parents, staff and volunteers who are clinically vulnerable.

We undertake a pared down Covid risk assessments for all activities and maintain a high standard of hygiene in the office. Staff and volunteers are asked not to come into the office or attend activities if they are showing signs of or have tested positive for Covid.

Staff are asked to do (and providing with) tests before and after events but this is in no way compulsory.

Families are asked not to attend events if they are showing signs of or have tested positive for Covid.

We continue to offer hand gel and masks at activities and at the office.

Moving Forward

All activities and residentials are organised through to Dec 2024 and most already fully booked. We will start working on our 2025 programme in Autumn 2024.

We will continue to offer the very successful Sight Loss MOT to all under 18s in the first half of 2024 and then to 18-29-year-olds in the second half.

Our family support offer will benefit from recent DLA/PIP training.

The demand for Educational Advocacy support has increased and is being met partly due to funding cuts in LA provision through the Safety Valve and Developing Better Value for SEND schemes.

We are adding value to our activities through the inclusion of habilitation skills (with habilitation training from the Devon Hab team) and increased use of tactile resources from Living Paintings and other sources.

We are running the UK's first regional Children and Young People's VI conference on Oct 30th 2024 and already have a full house of national and local exhibitors and speakers booked. This is being supported by Optelec and the Powell Family Foundation.

Thank you

We would like to add a very large thank you to Laura, Ali, Ellie, Hannah and Kat who all work so hard, giving their very best to the charity at all times, and of course to all of the trustees and volunteers for their very valuable and appreciated time, advice and support and to our donors and fundraisers for their ongoing support.



Financial Review

Unrestricted income in the year totalled £13,792 (2022: £20,495), with restricted income totalling £210,028 (2022: £118,409). Of the £177,504 total expenditure (2022: £132,031), £177,267 was for charitable purposes (2022: £132,198). The remainder was for raising funds.

Reserves stood at £87,285 at the year end, of which £19,698 is unrestricted and £67,587 is restricted.

In the year to December 2023 the charity made a small surplus of £46,316. Currently our cash reserves are strong, and stood at £76,870 as at the end of December 2023.

The charity does not hold any investments.

Potential risks the charity faces depends very much on the size, nature and complexity of restricted funds granted which impact the activities we undertake.

There is no significant pension liability arising.

Reserves policy

Reserves are provided to ensure the financial stability of the charity and the ability for it to meet its charitable objectives for the foreseeable future. The movement in reserves is shown in the notes to the accounts.

MoorVision needs to retain some money in reserve for the charity to be effective for the following reasons:

1. The risk of unforeseen emergency – this is not a high risk in our charity and would mainly be needed to cover a one off item of office equipment such as a new computer or a possible office move were our lease to be withdrawn for any reason. We would need to consider a deposit on new office space if this was needed. It might also be needed to put down a deposit for a planned high cost activity. It might also need to cover multiple items of IT and office furniture in the unlikely event of a fire or theft until insurance could be paid out.
2. Unforeseen day-to-day operational costs – this could include employing temporary staff to cover long term sickness or maternity cover. (Note: Small firms have now lost the right to reclaim their statutory sick pay (SSP) costs; this is the minimum amount that must be paid to sick staff by every employer, regardless of size, for a period of up to 28 weeks.) We also need to factor in redundancy payments for staff who have been with us for more than two years in the event of an emergency closure.
3. MoorVision's income is entirely reliant on grants and fundraising, and as such is not certain from year to year. It would be prudent to put aside enough reserve to cover at least 4 months of operational costs for activities etc.
4. Our total reserve requirements currently stand at £30,000 as of Jan 2024.

MoorVision aims to maintain reserves at a level that is at least equivalent to 4 months operational unrestricted expenditure, currently calculated at approx. £30,000. At the year end free reserves stood at £19,698 (unrestricted reserves) which falls just below the reserves policy.

The Trustees review the amount of reserves that are required to ensure they are adequate to fulfill the charity's continuing obligations at their board meetings.

Risk Management

The Trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks including the implementation of procedures for authorisation of all transactions and projects and for ensuring the consistent quality of the delivery of all operational aspects of the charity. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the board on 30.09.2024 and signed on their behalf by:

Peter Watkins

P Watkins
Trustee

MoorVision

Independent Examiners Report to the Trustees For the Year Ended 31 December 2023

I report to the trustees on my examination of the accounts for MoorVision ("the charity") for the year ended 31 December 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not comply with these records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of the 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.



.....
Michelle Ferris BSc (Hons) FCA DChA

Albert Goodman LLP
Goodwood House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

Date: 30 September 2024

MoorVision

Statement of Financial Activities

For the Year Ended 31 December 2023

	Notes	Unres- tricted £	Res- tricted £	Total 2023 £	Unres- tricted £	Res- tricted £	Total 2022 £
Income and endowments							
Donations and legacies	2	8,932	202,913	211,845	12,405	112,913	125,318
Charitable activities	3	4,328	7,115	11,443	2,600	5,496	8,096
Other trading activities	4	131	-	131	5,268	-	5,268
Investment income	5	401	-	401	222	-	222
Total income		13,792	210,028	223,820	20,495	118,409	138,904
Expenditure							
Raising funds		237	-	237	(167)	-	(167)
Charitable activities	6	6,117	171,150	177,267	14,395	117,803	132,198
Total expenditure		6,354	171,150	177,504	14,228	117,803	132,031
Net income / (expenditure) before transfers		7,438	38,878	46,316	6,267	606	6,873
Transfers between funds	10	(7,564)	7,564	-	4,722	(4,722)	-
Net movement in funds		(126)	46,442	46,316	10,989	(4,116)	6,873
Reconciliation of funds							
Fund balances at 1 January 2023		19,824	21,145	40,969	8,835	25,261	34,096
Fund balances at 31 December 2023		19,698	67,587	87,285	19,824	21,145	40,969

The results for the year derive from continuing activities and there are no gains or losses other than those shown above.

MoorVision
Balance sheet
As at 31 December 2023

	Notes		2023 £	2022 £
Current assets				
Debtors	8	12,338	10,443	
Cash at bank and in hand		76,870	31,865	
		<u>89,208</u>	<u>42,308</u>	
Creditors				
Amounts falling due within one year	9	(1,923)	(1,339)	
		<u></u>	<u></u>	
Net current assets			87,285	40,969
			<u>87,285</u>	<u>40,969</u>
Net assets				
			<u>87,285</u>	<u>40,969</u>
The funds of the charity				
Restricted funds	10	67,587	21,145	
Unrestricted funds	10	19,698	19,824	
		<u>87,285</u>	<u>40,969</u>	
			<u>87,285</u>	<u>40,969</u>

Approved by the Board for issue on 30.09.2024 and signed on its behalf by:

Peter Watkins
.....
P Watkins
Trustee

1 Accounting policies

1.1 General information and basis of accounting

MoorVision is a charity, registered in England and Wales. The nature of the charity's operations and its principal activities are set out in the Trustees report on pages 2-17.

The financial statements have been prepared in accordance with Accounting and reporting by Charities: Statement of Recommended Practice applicable to 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)- (Charities SORP (FRS 102)).

The charity meets the definition of public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Income

Donations and legacies (including grants) are recognised where there is entitlement, certainty of receipts and the amount can be measured with sufficient reliability.

Income from grants and donations is recognised in the year in which they are receivable when there is evidence of entitlement, receipt is probable and the amount can be reliably measured.

Income from government grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred. Where no conditions are attached to the grant income they are recognised within donations and legacies and where conditions relating to performance of services are attached, grant income is recognised in income from charitable activities within the Statement of Financial Activities.

Income from trading is recognised on a receivable basis. Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Investment income is recognised on a receivable basis.

1.3 Expenditure

Liabilities are recognised as soon as there is legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Raising funds costs comprise the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.4 Debtors

Trade and other debtors are recognised at the settlement amount due and prepayments are valued at the amount prepaid.

1.5 Cash at bank and in hand

Cash at bank and in hand comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

1.6 Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

1.7 Taxation

The company is a registered charity and is therefore not liable to corporation tax to the extent that income and gains are applied to charitable purposes.

1.8 Fund accounting

General funds are unrestricted funds receivable or generated for the objects of the company without further specified purpose and are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets this criterion is charged to the fund, together with a fair allocation of management and support costs.

1.9 Financial instruments

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and liabilities of the charity and their measurements are as follows:

Financial assets- trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank- is classified as a basic financial instrument and is measured at face value.

Financial liabilities- trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost.

1.10 Operating Leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease.

1.11 Pension Costs

The charitable company operates a defined contribution pension scheme. Contributions payable to the scheme are charged to the Statement of Financial Activities in the period which they relate.

1.12 Going concern

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Trust to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Trust has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Trust's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting when preparing the financial statements.

In the year to December 2023 the charity made a surplus of £46k. At the year end the total funds of the charity were £87k, of which £20k is unrestricted/free reserves.

MoorVision

Notes to the Financial Statements

For the Year Ended 31 December 2023

2 Donations

	Unres- tricted £	Res- tricted £	Total 2023 £	Unres- tricted £	Res- tricted £	Total 2022 £
Grants						
The National Lottery	-	81,810	81,810	-	72,070	72,070
Awards For All	-	9,750	9,750	-	9,700	9,700
Powell Family	-	20,000	20,000	-	-	-
Claire Milne Trust	-	18,883	18,883	-	-	-
Devon County Council*	-	13,100	13,100	-	-	-
Ulverscroft	-	10,000	10,000	-	-	-
Individually under £8k	-	49,304	49,304	9,000	31,143	40,143
	-	202,847	202,847	9,000	112,913	121,913
 Donations	8,932	66	8,998	3,405	-	3,405
	8,932	202,913	211,845	12,405	112,913	125,318

*denotes government grant

Amounts received from government grants are as listed above. There are no unfulfilled conditions or other contingencies attached to grants that have been recognised in income and the charity has not benefitted directly from other forms of government assistance.

3 Charitable activities

	Unres- tricted £	Res- tricted £	Total 2023 £	Unres- tricted £	Res- tricted £	Total 2022 £
Activities	-	4,858	4,858	-	3,186	3,186
Residential	4,328	2,257	6,585	2,600	2,310	4,910
	4,328	7,115	11,443	2,600	5,496	8,096

4 Other trading activities

	Unres- tricted £	Res- tricted £	Total 2023 £	Unres- tricted £	Res- tricted £	Total 2022 £
Fundraising income	131	-	131	5,268	-	5,268

5 Investment income

	Unres- tricted £	Res- tricted £	Total 2023 £	Unres- tricted £	Res- tricted £	Total 2022 £
Bank interest	401	-	401	222	-	222

6 Expenditure on charitable activities

	Unres- tricted £	Res- tricted £	Total 2023 £	Unres- tricted £	Res- tricted £	Total 2022 £
Charitable activities						
Activity costs	128	72,840	72,968	8,475	34,286	42,761
Wages	-	75,309	75,309	(202)	60,575	60,373
Premises costs	-	9,360	9,360	-	8,249	8,249
General administrative costs	2,994	7,750	10,744	5,100	12,936	18,036
Motor and travel	2,062	1,566	3,628	85	1,025	1,110
Accountancy	933	645	1,578	937	582	1,519
Independent examination	-	180	180	-	150	150
Legal and professional fees	-	3,500	3,500	-	-	-
	6,117	171,150	177,267	14,395	117,803	132,198

7 Wages and salaries

The aggregate payroll costs were as follows:

	Total 2023 £	Total 2022 £
Wages and salaries	74,018	59,347
Pension costs	1,291	1,026
	<u>75,309</u>	<u>60,373</u>

No employee received emoluments of more than £60,000 during the year (2022 – none).

The average monthly head count was 5 (2022 – 5)

The charity operates a defined benefit pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme amounted to £1,291 (2022 - £1,026).

Contributions were payable to the scheme at the end of the year of £263 (2022 – £211).

The key management personnel of the charity is considered to be the executive director. The total costs to the charity of employee benefits for the key management personnel were £36,216 (2022 - £32,356).

The charity reimbursed trustee expenses totalling £nil during the year (2022: £68).

8 Debtors

	Total 2023 £	Total 2022 £
Prepayments and accrued income	12,338	10,443
	<u>12,338</u>	<u>10,443</u>

MoorVision

Notes to the Financial Statements

For the Year Ended 31 December 2023

9 Creditors: amounts falling due within one year

	Total 2023 £	Total 2022 £
Other taxes and social security	843	-
Accruals	1,080	1,128
Other creditors	-	211
	1,923	1,339

10 Statement of funds

	Opening Balance 01/01/23 £	Income £	Expenditure £	Transfers £	Closing Balance 31/12/23 £
Restricted funds					
Activities	4,725	4,975	(4,975)	-	4,725
Awards for All	-	9,750	(8,852)	-	898
Bloss Family	-	750	(750)	-	-
British Blind Sport	2,000	3,000	(5,000)	-	-
Claire Milne Trust	-	18,883	(17,893)	-	990
Cornwall Crisis Fund	-	3,000	(2,813)	-	187
Devon County Council	-	13,100	(8,315)	-	4,785
Farringdon House	4,700	-	-	-	4,700
Happy Days	-	2,664	-	-	2,664
Henry Smith Charity	-	1,720	(1,720)	-	-
James Fund	-	5,000	-	-	5,000
Jules Thor	-	2,500	(2,500)	-	-
Little Lives	-	2,170	(2,170)	-	-
Magic Little Grants	-	500	(500)	-	-
Mobiloo True Colours	1,775	-	(1,016)	-	759
National Lottery	6,395	81,810	(62,703)	-	25,502
Powell Family	-	20,000	(20,000)	-	-
Residentials	-	556	(5,810)	5,254	-
Skern	-	1,650	(3,960)	2,310	-
Sport England	1,550	-	-	-	1,550
SWW	-	2,000	(983)	-	1,017
Thomas Pockington Trust	-	8,000	(6,220)	-	1,780
Torbay Council	-	7,500	(7,500)	-	-
Toy Trust	-	2,500	-	-	2,500
Treilix Fund	-	1,000	(1,000)	-	-
UK Youth Grant	-	6,000	(6,000)	-	-
Ulverscroft	-	10,000	-	-	10,000
Victa Events	-	1,000	(470)	-	530
Total restricted funds	21,145	210,028	(171,150)	7,564	67,587
Unrestricted funds - general	19,824	13,792	(6,354)	(7,564)	19,698
Total funds	40,969	223,820	(177,504)	-	87,285

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Notes to the Financial Statements

For the Year Ended 31 December 2023

Statement of funds – 2022

	Opening Balance 01/01/22 £	Income £	Expenditure £	Transfers £	Closing Balance 31/12/22 £
Restricted funds					
Activities	4,725	3,186	(3,186)	-	4,725
Awards for All Sports	-	9,700	(9,700)	-	-
British Blind Sport	-	2,000	-	-	2,000
Calvert 2021	4,542	-	-	(4,542)	-
Calvert 2022	-	475	(475)	-	-
Claire Milne Trust	-	2,500	(2,500)	-	-
Cornwall Community	56	-	(56)	-	-
David Family Foundation	-	2,000	(2,000)	-	-
Devon Education Trust	-	500	(500)	-	-
Farringdon House	4,700	-	-	-	4,700
Happy Days	-	2,100	(2,100)	-	-
Happy Days Child	-	1,366	(1,366)	-	-
Hays Travel	-	5,000	(5,000)	-	-
Hufton	903	-	(903)	-	-
Magic Little Grants	-	500	(500)	-	-
Mobiloo True Colours	2,765	-	(990)	-	1,775
National Lottery	-	72,070	(65,675)	-	6,395
Pebbles	-	800	(800)	-	-
Silver Family	750	-	(750)	-	-
Skern 2022	-	1,835	(1,835)	-	-
Small Grants	180	-	-	(180)	-
Sport England	1,860	-	(310)	-	1,550
Sports Foundation	-	5,000	(5,000)	-	-
Thomas Pockington Trust	4,780	3,877	(8,657)	-	-
Weinstock	-	2,500	(2,500)	-	-
WK Hutchings Charitable Trust	-	3,000	(3,000)	-	-
Total restricted funds	25,261	118,409	(117,803)	(4,722)	21,145
Unrestricted funds - general	8,835	20,495	(14,228)	4,722	19,824
Total funds	34,096	138,904	(132,031)	-	40,969

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Notes to the Financial Statements

For the Year Ended 31 December 2023

The specific purposes for which the material funds are to be applied are as follows:

Ulverscroft: A grant to provide fully accessible sporting activities to children and young people.

Powell Foundation: A grant to support an MOT project for children and young people.

The National Lottery Reaching Communities: A grant towards Aiming High for VI Children.

Awards for all art: To support days out and activities, and volunteers' expenses, along with overheads and salaries.

National Lottery Grant: To support salaries and overhead costs.

Thomas Pockington and Douglas Arter Foundation: To cover the full transfer of our previous Excel database to Charity Log. Covers staff time, training and an additional temporary worker to handle the data migration.

Livewell Foundation - To support our "Stay in touch, stay at school, stay busy, stay well" initiative, providing support and equipment to VI children whose education has been hit harder than most by remote learning and the covid lockdown.

Farrington House - A grant towards the cost of our annual residential trip to the Calvert Trust in Exmoor.

Northbrook Community Trust - A grant towards the cost of taking 50 VI children and their parents/carers for an activity weekend at Skern Lodge.

Claire Milne Trust – To support days out and activities, along with overheads and salaries.

Sport England – To support days out and activities, alongside with salaries and transport/volunteer costs.

11 Analysis of net assets between funds

	Unres- tricted £	Res- tricted £	Total 2023 £	Unres- tricted £	Res- tricted £	Total 2022 £
Net current assets	19,698	67,587	87,285	19,824	21,145	40,969
	<u>19,698</u>	<u>67,587</u>	<u>87,285</u>	<u>19,824</u>	<u>21,145</u>	<u>40,969</u>

12 Related party transactions

There were no related party transactions during the year (2022: none).