

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31st December 2021
for
Barnet Borough Sight Impaired

Spencer Hyde Limited
272 Regents Park Road
London
N3 3HN

Barnet Borough Sight Impaired

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for the Year Ended 31st December 2021**

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Barnet Borough Sight Impaired
Report of the Trustees
for the Year Ended 31st December 2021

The trustees present their report with the financial statements of the charity for the year ended 31st December 2021. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives for which the charity is established is to promote the welfare of blind and partially sighted people living in the London Borough of Barnet and to educate the Public about their needs and aspirations.

These objectives and aims have been achieved as follows:-

- (a) By providing advocacy/advice/information to blind people and those with visual impairment.
- (b) By liaising with other interested bodies in order to promote the wellbeing of blind and visually impaired people.
- (c) By providing social activities aimed at promoting the wellbeing of blind and visually impaired people.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document and constitutes a Charitable Incorporated Organisation

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1174797

Principal address

Flightways Resource Centre
The Concourse
Graham Park
London
NW9 5UX

Trustees

E Amos (appointed 9.3.21)
P Ashby
J Aspinal (appointed 19.3.21)
O Natelson
N Vandyk
M Rees
M Henriques (deceased 8.8.22)
P Tarl
B Hogg

Independent Examiner

Antony Youselli
Spencer Hyde Limited
272 Regents Park Road
London
N3 3HN

Approved by order of the board of trustees on 21st September 2022 and signed on its behalf by:

P Tarl - Trustee

**Independent Examiner's Report to the Trustees of
Barnet Borough Sight Impaired**

Independent examiner's report to the trustees of Barnet Borough Sight Impaired

I report to the charity trustees on my examination of the accounts of Barnet Borough Sight Impaired (the Trust) for the year ended 31st December 2021.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by section 130 of the 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.

A Youselli

Antony Youselli
Spencer Hyde Limited
272 Regents Park Road
London
N3 3HN

21st September 2022

Barnet Borough Sight Impaired

Statement of Financial Activities
for the Year Ended 31st December 2021

		2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	1,015	4,530
Charitable activities			
General		1,941	1,275
Investment income	3	210	195
Total		3,166	6,000
EXPENDITURE ON			
Raising funds			
Raising donations and legacies	5	-	1,386
		-	1,386
Charitable activities	6		
General		1,112	-
Other		2,186	1,324
Total		3,298	2,710
NET INCOME/(EXPENDITURE)		(132)	3,290
RECONCILIATION OF FUNDS			
Total funds brought forward		25,315	22,025
TOTAL FUNDS CARRIED FORWARD		25,183	25,315

The notes form part of these financial statements

Barnet Borough Sight Impaired

Statement of Financial Position
31st December 2021

		2021 Unrestricted fund £	2020 Total funds £
CURRENT ASSETS	Notes		
Debtors	10	250	315
Cash at bank		24,933	25,526
		25,183	25,841
CREDITORS			
Amounts falling due within one year	11	-	(526)
NET CURRENT ASSETS		25,183	25,315
TOTAL ASSETS LESS CURRENT LIABILITIES		25,183	25,315
NET ASSETS		25,183	25,315
FUNDS	12		
Unrestricted funds		25,183	25,315
TOTAL FUNDS		25,183	25,315

The financial statements were approved by the Board of Trustees and authorised for issue on 21st September 2022 and were signed on its behalf by:

P Tarl - Trustee

The notes form part of these financial statements

Barnet Borough Sight Impaired

Notes to the Financial Statements **for the Year Ended 31st December 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Gifts	1	(1)
Donations	999	4,321
Subscriptions	15	210
	<hr/>	<hr/>
	1,015	4,530
	<hr/>	<hr/>

Barnet Borough Sight Impaired

Notes to the Financial Statements - continued
for the Year Ended 31st December 2021

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	210	195
	<u><u> </u></u>	<u><u> </u></u>

4. INCOME FROM CHARITABLE ACTIVITIES

		2021	2020
		£	£
Receipts from socials	Activity	799	355
Quiz nights	General	1,142	920
		<u><u>1,941</u></u>	<u><u>1,275</u></u>

5. RAISING DONATIONS AND LEGACIES

	2021	2020
	£	£
Support costs	-	1,386
	<u><u> </u></u>	<u><u> </u></u>

6. CHARITABLE ACTIVITIES COSTS

	Support costs (see note 7)
	£
General	1,112
	<u><u> </u></u>

7. SUPPORT COSTS

	Management	Finance	Totals
	£	£	£
General	1,015	97	1,112
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2021 nor for the year ended 31st December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2021 nor for the year ended 31st December 2020.

Barnet Borough Sight Impaired

Notes to the Financial Statements - continued
for the Year Ended 31st December 2021

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	4,530
Charitable activities	
General	1,275
Investment income	195
Total	<u>6,000</u>
EXPENDITURE ON	
Raising funds	
Raising donations and legacies	1,386
	<u>1,386</u>
Other	1,324
Total	<u>2,710</u>
NET INCOME	3,290
RECONCILIATION OF FUNDS	
Total funds brought forward	22,025
TOTAL FUNDS CARRIED FORWARD	<u><u>25,315</u></u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Prepayments and accrued income	<u><u>250</u></u>	<u><u>315</u></u>

Barnet Borough Sight Impaired

Notes to the Financial Statements - continued
for the Year Ended 31st December 2021

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	<u>-</u>	<u>526</u>

12. MOVEMENT IN FUNDS

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
Unrestricted funds			
General fund	25,315	(132)	25,183
TOTAL FUNDS	<u>25,315</u>	<u>(132)</u>	<u>25,183</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	3,166	(3,298)	(132)
TOTAL FUNDS	<u>3,166</u>	<u>(3,298)</u>	<u>(132)</u>

Comparatives for movement in funds

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
Unrestricted funds			
General fund	22,025	3,290	25,315
TOTAL FUNDS	<u>22,025</u>	<u>3,290</u>	<u>25,315</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	6,000	(2,710)	3,290
TOTAL FUNDS	<u>6,000</u>	<u>(2,710)</u>	<u>3,290</u>

Barnet Borough Sight Impaired

Notes to the Financial Statements - continued
for the Year Ended 31st December 2021

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	22,025	3,158	25,183
TOTAL FUNDS	<u>22,025</u>	<u>3,158</u>	<u>25,183</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	9,166	(6,008)	3,158
TOTAL FUNDS	<u>9,166</u>	<u>(6,008)</u>	<u>3,158</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2021.

Barnet Borough Sight Impaired

Detailed Statement of Financial Activities
for the Year Ended 31st December 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	1	(1)
Donations	999	4,321
Subscriptions	15	210
	<hr/>	<hr/>
	1,015	4,530
 Investment income		
Deposit account interest	210	195
 Charitable activities		
Receipts from socials	799	355
Quiz nights	1,142	920
	<hr/>	<hr/>
	1,941	1,275
 Total incoming resources	<hr/>	<hr/>
	3,166	6,000
 EXPENDITURE		
Other		
Quiz costs (Fundraising costs)	165	25
Printing Newsletter	178	154
Hall Hire	-	149
Cost of Socials	1,843	996
	<hr/>	<hr/>
	2,186	1,324
 Support costs		
Management		
Insurance	255	250
Telephone	462	607
Sundries	-	154
Office exp / Secretarial	298	315
	<hr/>	<hr/>
	1,015	1,326
 Finance		
Bank charges	97	60
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Total resources expended	3,298	2,710
 Net (expenditure)/income	<hr/>	<hr/>
	(132)	3,290
	<hr/>	<hr/>

This page does not form part of the statutory financial statements