

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31st December 2022
for
Barnet Borough Sight Impaired

Spencer Hyde Limited
272 Regents Park Road
London
N3 3HN

Barnet Borough Sight Impaired

**Contents of the Financial Statements
for the Year Ended 31st December 2022**

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Statement of Financial Position	4
Notes to the Financial Statements	5 to 9
Detailed Statement of Financial Activities	10

Barnet Borough Sight Impaired

Report of the Trustees **for the Year Ended 31st December 2022**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2022. 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
P Ashby
J Aspinal
O Natelson
N Vandyk
M Rees
M Henriques (deceased 8.8.22)
P Tarl
B Hogg (deceased 25.12.22)

Independent Examiner

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

Approved by order of the board of trustees on 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 2022.

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.

Antony Youselli

Spencer Hyde Limited
272 Regents Park Road
London
N3 3HN

Date:

Barnet Borough Sight Impaired

Statement of Financial Activities
for the Year Ended 31st December 2022

		2022	2021
		Unrestricted	Total
		fund	funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	3,185	1,015
Charitable activities	4		
General		2,222	1,941
Investment income	3	94	210
Total		5,501	3,166
EXPENDITURE ON			
Charitable activities	5		
General		1,556	1,112
Other		2,660	2,186
Total		4,216	3,298
NET INCOME/(EXPENDITURE)		1,285	(132)
RECONCILIATION OF FUNDS			
Total funds brought forward		25,183	25,315
TOTAL FUNDS CARRIED FORWARD		26,468	25,183

The notes form part of these financial statements

Barnet Borough Sight Impaired

Statement of Financial Position
31st December 2022

		2022 Unrestricted fund £	2021 Total funds £
CURRENT ASSETS	Notes		
Debtors	9	324	250
Cash at bank		26,293	24,933
		26,617	25,183
CREDITORS			
Amounts falling due within one year	10	(149)	-
NET CURRENT ASSETS		26,468	25,183
TOTAL ASSETS LESS CURRENT LIABILITIES		26,468	25,183
NET ASSETS		26,468	25,183
FUNDS	11		
Unrestricted funds		26,468	25,183
TOTAL FUNDS		26,468	25,183

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

.....
P Tarl - Trustee

Barnet Borough Sight Impaired

Notes to the Financial Statements **for the Year Ended 31st December 2022**

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

	2022	2021
	£	£
Gifts	-	1
Donations	1,227	999
Grants	1,823	-
Subscriptions	135	15
	<u>3,185</u>	<u>1,015</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Other grants	<u>1,823</u>	<u>-</u>

Barnet Borough Sight Impaired

Notes to the Financial Statements - continued
for the Year Ended 31st December 2022

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	94	210
	<u><u> </u></u>	<u><u> </u></u>

4. INCOME FROM CHARITABLE ACTIVITIES

		2022	2021
		£	£
Receipts from socials	Activity	1,279	799
Quiz nights	General	943	1,142
		<u><u>2,222</u></u>	<u><u>1,941</u></u>

5. CHARITABLE ACTIVITIES COSTS

General	Support costs (see note 6) £ 1,556
	<u><u> </u></u>

6. SUPPORT COSTS

	Management	Finance	Totals
	£	£	£
General	1,438	118	1,556
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2022 nor for the year ended 31st December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2022 nor for the year ended 31st December 2021.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	1,015
Charitable activities	
General	1,941
Investment income	210
Total	<u><u>3,166</u></u>
EXPENDITURE ON	
Charitable activities	
General	1,112

Barnet Borough Sight Impaired

Notes to the Financial Statements - continued
for the Year Ended 31st December 2022

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund
	£
Other	2,186
Total	3,298
NET INCOME/(EXPENDITURE)	(132)
RECONCILIATION OF FUNDS	
Total funds brought forward	25,315
TOTAL FUNDS CARRIED FORWARD	25,183

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Prepayments and accrued income	324	250

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other creditors	149	-

11. MOVEMENT IN FUNDS

	At 1.1.22	Net movement	At
	£	in funds	31.12.22
		£	£
Unrestricted funds			
General fund	25,183	1,285	26,468
TOTAL FUNDS	25,183	1,285	26,468

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	5,501	(4,216)	1,285
TOTAL FUNDS	5,501	(4,216)	1,285

Barnet Borough Sight Impaired

Notes to the Financial Statements - continued
for the Year Ended 31st December 2022

11. MOVEMENT IN FUNDS - continued

Comparatives for 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>

Comparative 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>

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

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	25,315	1,153	26,468
TOTAL FUNDS	<u>25,315</u>	<u>1,153</u>	<u>26,468</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	8,667	(7,514)	1,153
TOTAL FUNDS	<u>8,667</u>	<u>(7,514)</u>	<u>1,153</u>

Barnet Borough Sight Impaired

Notes to the Financial Statements - continued
for the Year Ended 31st December 2022

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2022.

Barnet Borough Sight Impaired

Detailed Statement of Financial Activities
for the Year Ended 31st December 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	-	1
Donations	1,227	999
Grants	1,823	-
Subscriptions	135	15
	<u>3,185</u>	<u>1,015</u>
Investment income		
Deposit account interest	94	210
Charitable activities		
Receipts from socials	1,279	799
Quiz nights	943	1,142
	<u>2,222</u>	<u>1,941</u>
Total incoming resources	<u>5,501</u>	<u>3,166</u>
EXPENDITURE		
Other		
Quiz costs (Fundraising costs)	83	165
Printing Newsletter	90	178
Cost of Socials	2,487	1,843
	<u>2,660</u>	<u>2,186</u>
Support costs		
Management		
Insurance	255	255
Telephone	764	462
Office exp / Secretarial	419	298
	<u>1,438</u>	<u>1,015</u>
Finance		
Bank charges	118	97
	<u>4,216</u>	<u>3,298</u>
Total resources expended		
	<u>4,216</u>	<u>3,298</u>
Net income/(expenditure)	<u>1,285</u>	<u>(132)</u>

This page does not form part of the statutory financial statements