

SOUTHAMPTON SOCIETY FOR THE BLIND

England & Wales · Charity number 1196972

Details

Other names	SOUTHAMPTON SIGHT
Status	Registered
Legal form	CIO
Registered	2021-12-07
Register	View on the Charity Commission register

Contact

Address	Southampton Sight 3a Bassett Avenue Southampton SO16 7DP
Phone	02380769882
Email	support@southamptonsight.org.uk
Website	www.southamptonsight.org.uk

Activities

Objects: TO PROMOTE THE WELFARE OF BLIND AND PARTIALLY SIGHTED PEOPLE AND PEOPLE WITH HEARING LOSS IN SOUTHAMPTON AND THE SURROUNDING AREA AND TO EDUCATE THE PUBLIC ABOUT THEIR NEEDS AND ASPIRATIONS

Activities: Southampton Sight supports people with sight loss or at risk of sight loss to remain independent. We do this by delivering services that support people to have greater independence, experience reduced isolation, achieve their own individual goals and to have greater access to sight loss resources.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Disability
- **Who:** People With Disabilities

Geography

- Hampshire
- Southampton City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£205,384	£274,516	-	-
2024-03-31	£225,674	£239,293	-	-
2023-03-31	£163,791	£236,114	-	-

Trustees

Name	Role	Appointed
Dr Lieke Dorine Van Putten	Chair	2021-12-07
Abigail Victoria Dowling		2021-12-07
David Marson		2021-12-07
Dr Stephen Mark Boswell		2021-12-07
Hannah Chivers		2021-12-07
Rev Benjamin Jones		2025-08-04
THOMAS KENNETH MCINULTY		2021-12-07

SOUTHAMPTON SOCIETY FOR THE BLIND

England & Wales - Charity number 1196972

Accounts

Charity Registration No. 1196972

CIO No. CE027496

SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

SOUTHAMPTON SOCIETY FOR THE BLIND (KNOWN AS SOUTHAMPTON SIGHT) LEGAL AND ADMINISTRATIVE INFORMATION

Patron	Christina Rennie
Chairman	Lieke van Putten
Secretary	Tom McNulty
Chief Executive	Jackie Powers
Trustees	Steve Boswell Hannah Chivers Abigail Dowling David Marson Tom McNulty Lieke van Putten
Charity number	1196972
CIO number	CE027496
Principal address	3A Bassett Avenue Southampton SO16 7DP
Other contact details	Telephone: (023) 8076 9882 Email: Support@southamptonsight.org.uk Web site: www.southamptonsight.org.uk
Independent examiner	Fiander ETL Stag Gates House 63/64 The Avenue Southampton Hampshire SO17 1XS
Bankers	The Co-operative Bank PO Box 250 Skelmersdale WN8 6WT Virgin Money Symington House 7-8 North Avenue Clydebank Business Park Clydebank G81 2NT
Payroll Administrators	HJS Tagus House 9 Ocean Way Ocean Village Southampton Hampshire SO14 3TJ

SOUTHAMPTON SOCIETY FOR THE BLIND (KNOWN AS SOUTHAMPTON SIGHT) CONTENTS

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SOUTHAMPTON SOCIETY FOR THE BLIND (KNOWN AS SOUTHAMPTON SIGHT) TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Constitution, the Charities Act 2011 and 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 published in October 2019.

OBJECTIVES AND ACTIVITIES

The Charity's objects are to promote the welfare of blind and partially sighted people and people with hearing loss in Southampton and the surrounding area and to educate the public about their needs, aspirations and capabilities.

Our Mission

We know that when someone is diagnosed with sight loss, it can have a devastating impact on the physical, financial, and emotional health and wellbeing of the person and their loved ones. It is often accompanied by a sudden and profound loss of confidence. At Southampton Sight, we firmly believe that when someone loses their sight, they need to know it does not mean that their life is over. Our mission is to empower and support individuals who are blind and partially sighted by providing compassionate emotional support, practical assistance, and expert information and guidance. We want every person living with sight loss in Southampton to have the medical care, resources and confidence they need to live as independently as possible, and to have a good quality of life.

Our Aims

At Southampton Sight, we walk alongside each individual with sight loss. From diagnosis through every step to independence and empowerment, we are here for as long or as often as they need us. Some people choose to dip in and out as their sight loss progresses or their circumstances change. Others use our services week in, week out over many years. Our aim is to promote independence, wellbeing and choice. Our flexible, holistic services support people living with sight loss to:

- have greater independence
- experience reduced isolation
- achieve their own individual goals
- have greater access to information, advice, support and specialist equipment.

About Southampton Sight

We were originally established in 1899 as the Southampton Association for the Blind to offer social support to blind and partially sighted people, with an emphasis on caring for every need. Whist we have grown and evolved over the years; we are proud to remain true to our original purpose. We are here to provide support to anyone who is blind or partially sighted in Southampton regardless of age, background or identity. We offer a 'one stop shop' for people living with sight loss, with everything they need all in one place. We emphasise independence, life skills and social inclusion. Whether its expert information and advice or a call from one of our brilliant volunteers to simply provide a listening ear, we are always here to provide help in a warm, friendly and understanding way. Most importantly, Southampton Sight works hard to be proactive in ensuring local health and support services are 'joined up' and easier to navigate, so that people with sight loss can access the help, care and opportunities they need to live well. We do this by advocating on behalf of people with sight loss, by training medical professionals, and through close collaborations and partnerships with other service providers and the NHS.

SOUTHAMPTON SOCIETY FOR THE BLIND (KNOWN AS SOUTHAMPTON SIGHT) TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Where do we work

Southampton Sight is based in an accessible building in the north of the city, on the edge of Southampton Common, not far from Southampton General Hospital. We are here to serve anyone with sight loss in Southampton and the surrounding area. Southampton has a population of 252,689 people. According to RNIB statistics there are 7,000 blind and partially sighted people living in Southampton. Of these, 1,500 are registered as sight impaired or severely sight impaired. Southampton is vibrant, diverse city on the coast of the affluent county of Hampshire. Whilst Southampton may appear to be a prosperous area, according to the Index of Multiple Deprivation (IMD), Southampton is ranked the 55th most deprived local authority out of 317 Local Authorities in England, scoring worse than Bristol, Leeds or Sheffield. Having a disability like sight loss is closely correlated with deprivation, as both a cause and a consequence. According to a 2020 report by the Joseph Rowntree Foundation, a shocking half of all people in the UK living in serious economic deprivation either share a household with a disabled person or are disabled themselves. Deprivation is a key driver of health inequalities and poor outcomes. Already struggling with finances and social isolation, people with sight loss face additional hurdles when navigating the complex health and social care system to access the help they need.

'Southampton Sight to me is a place where I feel comfortable talking about my sight issues. A place full of lovely kind people. I feel like it's a place that's good for the mind and soul.'

Rob, Service User

Who do we help?

Our service users include children, young people, people of working age and older people from all backgrounds and walks of life. We currently have 1,000 members signed up to our database who benefit from our services, and we work directly with around 600 people with sight loss each year, receiving on average 30 new referrals per month. We also provide support, information, advice and training to another 600 including friends and family, employers, other professionals and service providers. Age is a significant risk factor in sight loss, and in line with national statistics, just over 70% of the people we see are aged over 65. Sight loss is also more common with certain other disabilities and medical conditions such as hearing loss, stroke, diabetes, cerebral palsy or epilepsy. Increasingly, we see people who are contending with more than one disability and / or complex health conditions. Post-pandemic the NHS and local authority services in Southampton are under huge pressure. Whilst most people with vision loss receive appropriate medical support to manage their condition, diagnosis is not always as timely as it should be, and staff are overworked and pressed for time. Further, the social care and support blind and partially sighted people need in their everyday life is disjointed, hard to access, and too slow. By the time they reach Southampton Sight, many people are battling chronic loneliness, profound feelings of vulnerability, and a loss of independence. This is especially true if they are very young, or elderly, or if their vision impairment means they cannot work, take part in everyday activities, or leave the house unassisted. These issues can then contribute to high levels of emotional or mental health problems like depression and anxiety. We understand that sight loss is about more than a diagnosis, it can have a profound and long-lasting impact on all aspects of a person's life and wellbeing.

SOUTHAMPTON SOCIETY FOR THE BLIND (KNOWN AS SOUTHAMPTON SIGHT) TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

What is Vision Loss?

In the UK, around 250 people start to lose their sight every day, which is about one person every six minutes. The NHS estimates that more than 2 million people in the UK are living with sight loss. More than one million people are blind and partially sighted due to a long-term eye condition that cannot be reversed, such as age-related macular degeneration, glaucoma, and diabetic eye disease, and other causes of permanent sight loss. Some key facts:

- One in five people will live with sight loss in their lifetime
- An estimated 50% of sight loss is avoidable
- The number of people with vision loss is expected to rise to 2.7 million by 2030
- Approximately 340,000 people in the UK are registered as blind or partially sighted
- Around 24,000 people are given a Certificate of Visual Impairment each year
- Age is a significant risk factor – around 80% of blind and visually impaired people are aged over 65, and 60% are aged 75 or over
- Over 60% of people who are living with sight loss are women
- People from some minority groups are at greater risk of sight loss, for example sickle cell retinopathy almost exclusively affects Black people
- There are more 25,000 visually impaired children in the UK aged under 16 years
- Some children are at higher risk of vision impairment, including very premature babies, those growing up in acute poverty, and children with learning difficulties
- Only one in ten registered blind and one in four partially sighted people of working age are in employment, and those that do work are often under-employed.

'As I have had my sight condition from birth, Southampton Sight has been a huge part of my life since I was a child. This organisation and those involved in keeping it running have become like family to me. The support I have received has been indescribably valuable within all stages of my sight journey. Coming from an ethnic minority background has meant that I had additional barriers when trying to access support, but Southampton Sight has supported me in navigating all aspects and challenges. I particularly found it helpful when transitioning from being supported as a child, to then having help to put the right support in place for when I became an adult. They have supported me through navigating needs with education, personal challenges and connecting with other visually impaired people in the local area at every stage of my life.'

Sinem, Service User

SOUTHAMPTON SOCIETY FOR THE BLIND (KNOWN AS SOUTHAMPTON SIGHT) TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

What support do we offer?

We support people living with sight loss to continue to live independently and we facilitate peer and social networks to reduce isolation. We believe that sight loss should not stop people reaching their full potential. Equal and timely access to support and services should be available to everyone newly diagnosed or living with sight loss in Southampton. We know that the provision of services can be difficult. We support people living with sight loss to navigate the system. We work to join up health, social care and community services, and we collaborate closely with statutory and voluntary partners, as well as medical professionals, to provide the best possible support. Our services include:

1. **Community Hub** - we host Southampton City Council's Sensory Services and the NHS Low Vision Service in our building, co-locating assessments for those newly diagnosed, making our centre the local sight loss 'one stop shop'.
2. **Sight Loss Nurse Advisors** – working in partnership with Southampton City Council Sensory Services and Southampton University Hospital Trust we deliver our specialist training programme to Sight Loss Nurse Advisors working in the hospital Ophthalmology Unit, supporting patients to understand their diagnosis, and to access further support.
3. **Information and Guidance** – our friendly team of Sight Loss Advisors provide high quality, accurate information and advice, providing support and solutions, and making onward referrals to third parties such as social care, where appropriate. Our advisors also provide information on welfare benefits, home aids and technology, and employment support.
4. **Social Activities** – we have a weekly programme of well-attended social activities including lunch clubs, age-appropriate groups, sporting activities, and a book group. Our wonderful team of volunteer drivers ensure that lack of transport is not a barrier to inclusion.
5. **Health and Wellbeing** – visual impairment can mean people become less active and socially isolated, which can impact health and wellbeing, so we offer a range of weekly activities including cooking with confidence, yoga, chair aerobics, a walking group, guided swimming sessions and an emotional support group.
6. **Young People and Families** – in collaboration with the City Council's Education Team, and Guide Dogs for the Blind, we provide high quality activities for children and young people aged under 19 and their families, promoting fun, life skills, independence and confidence including kayaking, horse riding, theatre, and cycling.
7. **Telephone Buddy Scheme** – developed during the pandemic, we provide a much-valued telephone befriending service for those feeling isolated or lonely.
8. **Community Outreach** – staff visit individuals at home, providing vital befriending and social support as well as assessing additional needs, working with local services and partners to provide rehabilitation and ongoing so people can retain their independence.
9. **Equipment and Resource Centre** – where people can try out a huge range of specialised adaptive equipment and technology to help with daily living, such as: specialist lighting, talking clocks and watches, speaking microwaves and other kitchen appliances, electronic magnifiers, and mobility canes and accessories. Where members are financially disadvantaged, we are able to purchase small items via our special equipment fund.
10. **Home and Assistive Technologies** – we provide information, personalised demonstrations and training to individuals, care homes and community groups about the latest advances in technology to help to overcome everyday challenges, like using a smart phone, a synaptic tablet, or an Alexa.
11. **Audio books, radios and newsletters** – our jampacked monthly newsletter goes out to 800 members in large print, on USB sticks or via email. Members can access audible books through our library, or through those provided by the RNIB or a charity called Calibre. We are agents for British Wireless for the Blind, providing radios, radio/CD/USB stick players as well as internet-based radios for people with sight loss.
12. **Sight Loss Awareness Training** – working with businesses, care homes, community groups, as well as junior and senior schools, providing fun and interactive specialist workshops and training explaining eye health, sight loss, and the principles of guiding and supporting a blind or partially sighted person.

We have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning future activities. The Trustees consider planned activities contribute to the aims and objectives set out above.

SOUTHAMPTON SOCIETY FOR THE BLIND (KNOWN AS SOUTHAMPTON SIGHT) TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Our Collaborative Approach

We believe working in collaboration with other organisations is essential to deliver better outcomes for individuals living with visual impairment. Hospitals, doctors, nurses and local authority teams are all doing their best under immense service and budgetary pressures, with very little spare capacity in the system. Consequently, for people with sight loss, particularly those with high and complex needs, accessing the support they need can be difficult and disjointed. Rather than 'reinventing the wheel' or duplicating services, we see our role as adding value to existing clinical, statutory and voluntary provision, acting rather like an advocate or broker, filling in the gaps, and linking up people, services and opportunities more quickly and efficiently, in order to improve the quality of life for blind and partially sighted people. By working in this way, we bring together a range of services – in a sight loss community hub for Southampton - which offer a seamless and cohesive response to the individual needs of visually impaired people in the local community. Our current collaborations include partnerships with:

- Southampton City Council Sensory Team
- University Hospital Southampton NHS Foundation Trust
- Southampton General's Patient Experience Team
- NHS Low Vision Clinic
- Southampton City Council SEND service
- RNIB
- Guide Dogs for the Blind
- Southampton Area Talking Echo
- Member of Visionary

ACHIEVEMENTS AND PERFORMANCE

What have we achieved in the last year?

In the last year we provided direct support to 972 people with sight loss. Typically, new referrals come from Sight Loss Nurse Advisors at Southampton Hospital, the City Council's Sensory Team, as well as local partners such as the NHS Social Prescribers, Age UK, Open Sight Hampshire, and Carers in the Community, as well as direct from individuals or families. The average age of new registrations continues to increase, largely due to continuously improved treatments, but along with that we are finding that a lot of new referrals are suffering multiple disabilities and hence are being supported by several agencies, which can make navigating services and social support more complex. In 2024-25 our key achievements have been:

1. Providing Information and Guidance via our Sight Loss Advisory Service

Our primary activity is providing free information, help, support and advice via our experienced and knowledgeable Southampton Sight Loss Advisors, working with people face to face, on the phone and by email. In the last year the team have responded 4039 individual enquiries. This service is for anyone living with sight loss, their families or anyone who is involved in supporting, caring or offering any service to a visually impaired person, and is often a 'first port of call'. Our Sight Loss Advisors can then advise on any and all aspects of living with sight loss, and co-ordinate a whole package of support and guidance, as well as signpost to other sources of help, or make onward referrals where appropriate. Whether it's helping someone apply for Attendance Allowance or working with local partners so that a member can continue living in their own home, we tailor our support to the needs of each individual, often over an extended period of time.

2. Social Clubs and Group Activities

Our activity programme is designed to provide a range of entertainment, special interest and leisure activities to counter the isolation that members feel because of restricted access to transport and general mobility, whilst building confidence, skills and wellbeing. We currently have 194 regular attendees ranging in age from 0 to 99 years old, and over the last year we have provided 264 different group sessions. We hold regular focus groups to ensure our activities are user led. Given most of our members are on a low income, we charge a small nominal fee as a contribution to running costs, to ensure everyone can take part.

SOUTHAMPTON SOCIETY FOR THE BLIND (KNOWN AS SOUTHAMPTON SIGHT) TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

3. Our innovative Sight Loss Nurse Advisors Partnership with the NHS

Established in 2022, we created our successful Sight Loss Nurse Advisor (SLNA) training programme to address the need for better understanding, patient empowerment and collaboration between the NHS and other services, improving referral pathways to community support. Patients not only need diagnoses and/or treatment, but they also need to be active participants in their own care. Sight loss is unique in its progression over time and its impact upon an individual's life – we believe support networks must reflect this. Working in partnership with the Ophthalmology Department at Southampton General Hospital, to date we have trained an amazing 15 members of staff not only from the eye unit, but from frontline services like paediatrics and neurology. An impressive 1,100+ patients have been seen by the Sight Loss Nurse Advisor Team since the program's implementation, providing support, reassurance, advice and information on the spot, with over 900 patients referred for more targeted ongoing help by community partners. The programme ensures early intervention and ongoing support necessary for the newly diagnosed and long-term sight impaired alike. The training programme was devised, developed and is delivered by staff with lived experience of sight loss. Recent in-depth evaluation across a range of outcomes demonstrates its success, integrating support and advice within the NHS team. The SLNA team report that thanks to the programme they now have the time, space, and information to carry out their role and provide reassurance where necessary. The picture is equally positive for patients, the programme significantly improves patients' knowledge, understanding and acceptance of their diagnosis and lowers their anxiety. Patients know what local authority and third sector support is available, including statutory, rehabilitation and other services, and how to access them.

4. Joining Up Services via our Community Hub

In 2018 we developed our Community Hub in partnership with Southampton City Council Sensory Team, the NHS Community Services Team and the NHS Low Vision Service in our centre, as a key part of the city's Vision Loss Pathway. The hub brings together assessments for the newly diagnosed under one roof, providing a sight loss 'one stop shop' for the residents of Southampton. The hub is designed to improve patient care and speed up rehabilitation, empowering individuals to move forward in their lives. Working closely with partners also means we have the opportunity to deliver personal independence activities such as 'Cooking With Confidence' as part of the Hub's extended services. Thanks to the Hub, an additional 240 new people are accessing our centre and services annually.

Our Team

Southampton Sight has a cohesive team of 5 staff, 1 full-time (supported by a support worker funded by Access to Work) and 4 part-time. Our experienced CEO is supported by the Services Manager, 3 Sight Loss Advisors who also act as Social Activities Co-ordinators. Our committed board of 8 Trustees (50% have sight loss) bring a wealth of experience from business, finance, healthcare and the third sector to ensure that financial controls, safeguarding, and governance remain strong. Volunteers are an essential part of our service delivery. The charity is fortunate to be able to call upon 63 enthusiastic and experienced volunteers to cover a wide range of duties, including administration, befriending, and running social and activity groups including transport to and from the centre. We have a deep understanding of the issues faced by blind and partially sighted people, many years of experience, and a dedicated team – from board to volunteers – many with lived experience. This brings a level of empathy, insight, pragmatism, and skill to our services for visually impaired people, allowing us to form long-term trusted relationships with our members, advocate for their needs, and work side by side to achieve the very best outcomes and quality of life.

'If I had to sum it up, I'd say Southampton Sight's a reminder. It has served to remind me of having that attitude of knocking down the barriers. This is a mindset I'd forgotten, and the charity nudged me in the direction to rediscover it.'

Calum, Service User

SOUTHAMPTON SOCIETY FOR THE BLIND (KNOWN AS SOUTHAMPTON SIGHT) TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

FINANCIAL REVIEW

Total income receipts for the year ending 31st March 2025 were £205,384 (2024: £225,674) resulting in a deficit for the year of £69,132 (2024: deficit £13,619). Restricted income receipts of £135,053 (2024: £122,871) derived principally from a grant from the National Lottery Community Fund that supported our core costs.

We received voluntary income of £27,700 in donations, grants, legacies and community fundraising (2024: £71,451).

Total expenditure for the year was £274,516, an increase of £35,223 from the preceding year (2024: £239,293).

The year-end funds of the charity total £293,921 (2024: £363,053). The unrestricted fund balance was £201,987 (2024: £204,702). The restricted fund balance was £46,834 (2024: £51,519) and the designated fund balance was £45,100 (2024: £106,832).

Reserves policy

The Trustees have set a reserves policy for the forthcoming year. The Trustees have given due consideration to the external environment and the performance of current operations and have set a policy which requires that reserves be maintained at a level to ensure continuity of Southampton Sight's core activities during current uncertain times, and which recognises that the principal source of funding is from legacies, which by their very nature are unpredictable. The Trustees aim to maintain free reserves in unrestricted funds at a level which equates to a minimum of eighteen months and a maximum of 36 months of unrestricted charitable expenditure to ensure that there are sufficient resources:

- To enable Southampton Sight to continue to deliver its core activities
- To meet short term cashflow requirements
- To provide funds to protect Southampton Sight against unforeseen adverse circumstances

In the event of the Southampton Sight being a recipient of a large legacy, the Trustees will undertake to review the activities of the Charity. This policy will be reviewed annually. The unrestricted reserves held at 31st March 2025 were £201,987 (2024: £204,702).

Risk management

The Trustees have overall responsibility for ensuring that the Charity has appropriate controls, including operational and financial controls. They are also responsible for safeguarding our members (when receiving our services) and assets, for taking reasonable steps to prevent accidents and incidents, to prevent and detect fraud and other irregularities and to give reassurance that:

- The Centre is safe for our members and staff.
- Our assets are safeguarded against unauthorised use or disposal.
- There are proper records and financial information.
- We comply with relevant laws and regulations.

In meeting its responsibilities, the Trustees have adopted a risk-based approach to internal controls and all major risks that the Charity is exposed to have been identified, reviewed and procedures have been established to manage those risks.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Legal structure

Established as a 'Charity for the blind' in 1899 when it was known as the Southampton Association for the Blind, Southampton Sight was formerly an Unincorporated Membership Charity (registered Charity number 255718), receiving charitable registration in 1968.

In August 2021 an Extraordinary General meeting was held where it was agreed to apply to the Charity Commission to become a Charitable Incorporated Organisation (CIO) Foundation model effective 1 April 2022 (charity number 1196972).

SOUTHAMPTON SOCIETY FOR THE BLIND (KNOWN AS SOUTHAMPTON SIGHT) TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

The trustees who served during the year and up to the date of signature of the financial statements were:

Tom McNulty
David Marson
Steve Boswell
Lieke van Putten
Hannah Chivers
Tony Abdoush (Resigned 22 June 2025)
Abigail Dowling
Howard Fair (Resigned 2 June 2025)

How we are managed

The Trustees act for and in the name of the Charity. The Trustees retain ultimate control over all aspects of the Charity's work and ensure its financial and legal responsibilities are properly fulfilled.

Under the Articles of Association, the Board of Trustees consists of at least three and not more than twelve individuals. It is usual for 50% of the Board to be persons with sight loss or lived experience of sight loss. At present, the Board consists of seven appointed Trustees of which 50% are living with sight loss.

The Board meets bi-monthly. All the Trustees give their time voluntarily and receive no benefits from the Charity. The Charity is grateful for their service.

Day to day responsibility for the management of the Charity rests with the Chief Executive, who is a full-time employee, and is directly accountable to the Trustee Board.

The Trustees who served during the year are listed above. Appointment of Trustees is through co-option followed by re-election at AGM. Nomination for new Trustees can also be put forward by any voting member at the AGM.

New Trustees receive an information pack containing information about the organisation, guidance literature from the Charity Commission, and ongoing support and training where necessary.

All Trustees complete a full DBS disclosure, work to an agreed job description and are subject to all the policies of the Charity. Trustees work within the standards outlined within 'the Hallmarks of an Effective Charity' as defined by the Charity Commission.

THE FUTURE

We are immensely proud of our reputation for making a significant and meaningful impact supporting people living with sight loss. We support people from Southampton and the surrounding areas with different life experiences but with one thing in common – the harsh reality of the physical, psychological, economic and social consequences of living with sight loss. Moving forwards the Trustees have agreed a strategy to continue to develop our services to assist people living with sight loss in the most practical and proactive way to enable people to cope with the challenges they face.

We are in a strong position to continue this work as our financial status has remained stable due to prudent financial management and support from legacies, grants, donations and our National Lottery funding. In 2025/26 we are hopeful that the new financial year will bring new opportunities to enable us to maintain our existing services at the same time as developing services further to support people living with sight loss.

The trustees' report was approved by the Board of Trustees.

Lieke Van Putten
.....
Lieke van Putten
Trustee

Dated: 15/10/2025 | 12:06 BST
.....

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF SOUTHAMPTON SOCIETY FOR THE BLIND**

I report to the trustees on my examination of the accounts of Southampton Society for the Blind (the charity) for the year ended 31 March 2025 which are set out on pages 10 to 27.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's accounts 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 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 Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Adam Buse

Adam Buse, FCA

Fiander ETL
Stag Gates House
63/64 The Avenue
Southampton
Hampshire
SO17 1XS

Dated: 15/10/2025 | 15:01 BST
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**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025**

		Unrestricted funds general	Unrestricted funds designated	Restricted funds	Total	Total
	Notes	2025 £	2025 £	2025 £	2025 £	2024 £
Income from:						
Donations and legacies	3	27,700	-	131,053	158,753	194,322
Charitable activities	4	21,033	-	-	21,033	20,534
Other trading activities	5	15,080	-	-	15,080	6,127
Investments	6	10,518	-	-	10,518	4,691
Total income		<u>74,331</u>	<u>-</u>	<u>131,053</u>	<u>205,384</u>	<u>225,674</u>
Expenditure on:						
Raising funds	7	<u>7,276</u>	<u>11,841</u>	<u>-</u>	<u>19,117</u>	<u>7,798</u>
Charitable activities	8	<u>69,770</u>	<u>49,891</u>	<u>135,738</u>	<u>255,399</u>	<u>231,495</u>
Total resources expended		<u>77,046</u>	<u>61,732</u>	<u>135,738</u>	<u>274,516</u>	<u>239,293</u>
Net expenditure for the year/ Net movement in funds		(2,715)	(61,732)	(4,685)	(69,132)	(13,619)
Fund balances at 1 April 2024		<u>204,702</u>	<u>106,832</u>	<u>51,519</u>	<u>363,053</u>	<u>376,672</u>
Fund balances at 31 March 2025		<u><u>201,987</u></u>	<u><u>45,100</u></u>	<u><u>46,834</u></u>	<u><u>293,921</u></u>	<u><u>363,053</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
BALANCE SHEET
AS AT 31 MARCH 2025**

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	13		38,068		45,327
Current assets					
Stocks	14	1,721		2,255	
Debtors	15	16,146		15,139	
Cash at bank and in hand		252,211		310,739	
			270,078		328,133
Creditors: amounts falling due within one year	16	(14,225)		(10,407)	
Net current assets			255,853		317,726
Total assets less current liabilities			293,921		363,053
Income funds					
Restricted funds	17		46,834		51,519
<u>Unrestricted funds</u>					
Designated funds	18	45,100		106,832	
General unrestricted funds		201,987		204,702	
			247,087		311,534
			293,921		363,053

The accounts were approved by the Trustees on 15/10/2025 | 12:06 BST

Lieke Van Putten
Lieke van Putten
Trustee

SOUTHAMPTON SOCIETY FOR THE BLIND (KNOWN AS SOUTHAMPTON SIGHT) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Southampton Society for the Blind (Southampton Sight) is a charitable incorporated organisation (CIO), registered with the Charity Commission in England & Wales (registered charity number 1196972), and has a governing document, referred to as The Constitution (last amended 6 October 2021). The principal address is 3A Basset Avenue, Southampton, SO16 7DP.

1.1 Accounting convention

The accounts have been prepared in accordance with the Charities Act 2011, the Financial Reporting Standard applicable in the UK and Republic of Ireland (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 issued in October 2019, UK Generally Accepted Accounting Practice and applicable charity law. The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus trustees consider it appropriate to adopt the going concern basis of accounting in preparing these financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes. Designated funds are funds set aside by the trustees for specific purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Transfers are made between funds when adequate justification and supporting evidence is provided.

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

1 Accounting policies (Continued)

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations and legacies are recognised when the charity receives notification that it has become entitled to the income and the amount can be measured reliably.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is probable. If the amount is not known, the legacy is treated as a contingent asset.

Grants from local authorities and similar organisations have been included as contract for services where applicable but as donations where the money is given with greater freedom of use.

Income is deferred when the monies receivable are specifically designated for a future time period.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to that category. Irrecoverable VAT is included with the category of expenditure to which it relates.

Support costs and management and administration expenditure have been allocated between expenditure on charitable activities and expenditure on raising funds based on an estimate of staff time spent on each activity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	straight line over 24 years
Fixtures, fittings and equipment	straight line over 4-10 years
Computers	straight line over 3-5 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

1 Accounting policies (Continued)

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stock is stated at the lower of cost and net realisable value.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

1 Accounting policies (Continued)

1.12 Retirement benefits

The charity contributes to employee's defined contribution pension schemes and the charity's auto-enrolment pension scheme. The assets of these schemes are held separately from those of the charity in independently administered funds. Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general £	Restricted funds £	Total 2025 £	Total 2024 £
Donations and gifts	23,010	-	23,010	15,854
Legacies receivable	(677)	-	(677)	55,597
Grants	5,367	131,053	136,420	122,871
	<u>27,700</u>	<u>131,053</u>	<u>158,753</u>	<u>194,322</u>
For the year ended 31 March 2024	<u>71,451</u>	<u>122,871</u>		<u>194,322</u>

Grants include government grants of £55,912 (2024 - £44,582). In the current and prior year the government grants relates to the Access to Work grant.

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

4 Charitable activities

	2025	2024
	£	£
Equipment	5,097	4,627
Support work	7,975	7,774
Transport income	7,961	8,133
	<u>21,033</u>	<u>20,534</u>
	<u><u>21,033</u></u>	<u><u>20,534</u></u>
Analysis by fund		
Unrestricted funds - general	21,033	20,534
	<u>21,033</u>	<u>20,534</u>
	<u><u>21,033</u></u>	<u><u>20,534</u></u>

5 Other trading activities

	2025	2024
	£	£
Room hire	2,460	1,158
Fundraising	9,350	4,780
Sale of donated goods	3,270	189
	<u>15,080</u>	<u>6,127</u>
	<u><u>15,080</u></u>	<u><u>6,127</u></u>
Analysis by fund		
Unrestricted funds - general	15,080	6,127
	<u>15,080</u>	<u>6,127</u>
	<u><u>15,080</u></u>	<u><u>6,127</u></u>

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

6 Investments

	2025	2024
	£	£
Interest receivable	10,518	4,691
	<u>10,518</u>	<u>4,691</u>
Analysis by fund		
Unrestricted funds - general	10,518	4,691
	<u>10,518</u>	<u>4,691</u>

7 Raising funds

	Unrestricted funds general £	Unrestricted funds designated £	Total 2025 £	Total 2024 £
Fundraising costs	11	11,841	11,852	910
Share of support costs (see note 10)	7,265	-	7,265	6,888
	<u>7,276</u>	<u>11,841</u>	<u>19,117</u>	<u>7,798</u>
Analysis by fund				
Unrestricted funds - general	7,276	-	7,276	6,899
Unrestricted funds - designated	-	11,841	11,841	899
	<u>7,276</u>	<u>11,841</u>	<u>19,117</u>	<u>7,798</u>

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

8 Charitable activities

	2025	2024
	£	£
Social and welfare activities	13,957	16,361
Equipment and aids	4,528	2,916
Sight loss nurse advisors	2,814	-
	<u>21,299</u>	<u>19,277</u>
Share of support costs (see note 9)	230,739	209,518
Share of governance costs (see note 9)	3,361	2,700
	<u>255,399</u>	<u>231,495</u>
Analysis by fund		
Unrestricted funds - general	69,770	65,374
Unrestricted funds - designated	49,891	34,641
Restricted funds	135,738	131,480
	<u>255,399</u>	<u>231,495</u>

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

9 Support costs

	Support costs	Governance costs	2025	2024	Basis of allocation
	£	£	£	£	
Staff costs	176,888	-	176,888	168,502	Staff time
Depreciation	11,993	-	11,993	11,170	Staff time
Premises costs	34,274	-	34,274	21,416	Staff time
General office costs	5,663	-	5,663	5,032	Staff time
Travel	6,376	-	6,376	7,080	Staff time
Sundry costs	1,870	-	1,870	923	Staff time
Training and recruitment	474	-	474	1,479	Staff time
Advertising	351	-	351	495	Staff time
Bank and interest charges	115	-	115	309	Staff time
Accountancy	-	2,710	2,710	2,700	Governance
Other governance costs	-	651	651	-	Governance
	<u>238,004</u>	<u>3,361</u>	<u>241,365</u>	<u>219,106</u>	
Analysed between					
Raising funds	7,265	-	7,265	6,888	
Charitable activities	230,739	3,361	234,100	212,218	
	<u>238,004</u>	<u>3,361</u>	<u>241,365</u>	<u>219,106</u>	

Governance costs include costs of the independent examination of £2,710 (2024 - £2,700).

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

No expense payments were made to trustees during the year (2024 - none).

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	7	7
	<u>7</u>	<u>7</u>

Employment costs

	2025	2024
	£	£
Wages and salaries	161,638	154,485
Social security costs	9,337	8,410
Pension costs	5,913	5,607
	<u>176,888</u>	<u>168,502</u>

There were no employees whose annual remuneration was £60,000 or more.

12 Taxation

The charity is exempt from tax on income and gains falling within Part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Tangible fixed assets

	Leasehold improvements	Fixtures, fittings and equipment	Computers	Total
	£	£	£	£
Cost				
At 1 April 2024	29,994	53,253	17,697	100,944
Additions	-	4,266	468	4,734
Disposals	-	-	(1,716)	(1,716)
	<u>29,994</u>	<u>57,519</u>	<u>16,449</u>	<u>103,962</u>
At 31 March 2025	29,994	57,519	16,449	103,962
Depreciation and impairment				
At 1 April 2024	6,203	35,470	13,944	55,617
Depreciation charged in the year	1,518	7,204	3,271	11,993
Eliminated in respect of disposals	-	-	(1,716)	(1,716)
	<u>7,721</u>	<u>42,674</u>	<u>15,499</u>	<u>65,894</u>
At 31 March 2025	7,721	42,674	15,499	65,894
Carrying amount				
At 31 March 2025	<u>22,273</u>	<u>14,845</u>	<u>950</u>	<u>38,068</u>
At 31 March 2024	<u>23,791</u>	<u>17,783</u>	<u>3,753</u>	<u>45,327</u>

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

14 Stocks	2025	2024
	£	£
Equipment for resale	1,721	2,255
	<u> </u>	<u> </u>
15 Debtors		
	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	7,179	3,859
Other debtors	1,900	4,920
Prepayments and accrued income	7,067	6,360
	<u> </u>	<u> </u>
	<u>16,146</u>	<u>15,139</u>
	<u> </u>	<u> </u>
<p>The charity was notified of a legacy in the prior year. As there is some uncertainty regarding the amount due, no provision has been made in the accounts. The amount receivable is expected to be in the region of £80,000.</p>		
16 Creditors: amounts falling due within one year		
	2025	2024
	£	£
Trade creditors	7,515	6,655
Other creditors	2,194	326
Accruals	4,516	3,426
	<u> </u>	<u> </u>
	<u>14,225</u>	<u>10,407</u>
	<u> </u>	<u> </u>

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds				Balance at 31 March 2025
	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
HAUGBPS	135	-	(67)	-	68
Access to Work	5,056	44,863	(46,814)	-	3,105
Morrisons	10,458	-	(552)	-	9,906
Southampton Charitable Trust	-	930	(816)	-	114
Bursary Fund (C Quinton)	914	-	-	-	914
Quinton Helping Others (Hardship Fund)	7,459	-	(557)	-	6,902
C Quinton	13,333	-	(5,102)	-	8,231
SCC - Refurbishment Grant	7,222	-	(2,407)	-	4,815
Energise Me	2,432	-	(972)	-	1,460
Southampton City Council	-	2,390	(576)	-	1,814
Woodroffe Benton	-	1,750	-	-	1,750
Hedley Foundation	-	3,000	(1,858)	-	1,142
Miller Homes	-	1,000	-	-	1,000
United Way - Costco	-	1,500	(1,200)	-	300
Barker Mills	-	500	-	-	500
Co-op 7 VIEW	-	500	-	-	500
Sport England	-	8,659	(4,446)	-	4,213
SCC - Hearing Loop	200	-	(100)	-	100
Semble Grassroots (Green King)	-	2,080	(2,080)	-	-
Southampton Hospital Charity	-	500	(500)	-	-
Moore Barlow	-	1,500	(1,500)	-	-
UPS Foundation	120	-	(120)	-	-
HIOWCF - NET Coronavirus Programme	314	-	(314)	-	-
SVS - Covid Building Grant	100	-	(100)	-	-
National Lottery Community Fund	-	61,881	(61,881)	-	-
Stewardship - Looking Forward	1,376	-	(1,376)	-	-
Quinton-Pitt - Looking Forward	2,400	-	(2,400)	-	-
	<u>51,519</u>	<u>131,053</u>	<u>(135,738)</u>	<u>-</u>	<u>46,834</u>

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

17 Restricted funds

(Continued)

	Movement in funds				Balance at 31 March 2024
	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
HAUGBPS	203	-	(68)	-	135
Access to Work	5,102	44,582	(44,628)	-	5,056
Morrisons	11,008	-	(550)	-	10,458
Southampton Charitable Trust	93	885	(978)	-	-
Bursary Fund (C Quinton)	914	-	-	-	914
Quinton Helping Others (Hardship Fund)	8,059	-	(600)	-	7,459
C Quinton	22,260	-	(8,927)	-	13,333
SCC - Refurbishment Grant	9,028	-	(1,806)	-	7,222
Energise Me	-	10,000	(7,568)	-	2,432
SCC - Hearing Loop	300	-	(100)	-	200
UPS Foundation	241	-	(121)	-	120
HIOWCF - NET Coronavirus Programme	626	-	(312)	-	314
SVS - Covid Building Grant	200	-	(100)	-	100
National Lottery Community Fund	1,398	60,079	(61,477)	-	-
Stewardship - Looking Forward	-	2,176	(800)	-	1,376
Quinton-Pitt - Looking Forward	-	2,400	-	-	2,400
Leeds Building Society	160	-	(160)	-	-
Co-op 6	536	-	(536)	-	-
Quinton-Pitt Volunteer Conference	-	1,749	(1,749)	-	-
Mary Adams - Staff Training	-	1,000	(1,000)	-	-
	60,128	122,871	(131,480)	-	51,519
	60,128	122,871	(131,480)	-	51,519

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

17 Restricted funds

(Continued)

HAUGBPS - This comprises funds given by the charity, Hampshire Advocacy User Group for the Blind and Partially Sighted. The funds are to be used for equipment and demonstration of equipment.

Access to Work - Funding for support worker for a visually impaired member of staff. The balance held on this fund is within fixed assets.

Morrisons - Funding from the Morrisons Foundation for replacing the flat roof of the Centre. The balance held on this fund is within fixed assets.

Southampton Charitable Trust - Grants for the benefit of the "Sick Poor of Southampton".

Bursary Fund (C Quinton) - This income was donated for the provision of a bursary fund.

Quinton Helping Others (Hardship Fund) - Hardship fund for people with sight loss.

C Quinton – Supporting young people through positive change.

SCC Refurbishment Grant - Grant from Southampton City Council for the refurbishment of the main hall and offices at the Social Centre at 3A Bassett Avenue.

Energise Me – Funding awarded for weekly swimming and activity programmes encouraging people living with sight loss to become more active.

Southampton City Council - Funding for swimming lessons for children with a visual impairment.

Woodroffe Benton - Funding for weekly lunch and laughter clubs.

Hedley Foundation - Funding for Visually Impaired Emotional Wellbeing (VIEW) Group aimed at bolstering self-confidence and healthy living for those with sight loss.

Miller Homes - Funding for Visually Impaired Emotional Wellbeing (VIEW) Group aimed at bolstering self-confidence and healthy living for those with sight loss.

United Way – Costco - Funding for Visually Impaired Emotional Wellbeing (VIEW) Group aimed at bolstering self-confidence and healthy living for those with sight loss.

Barker Mills - Funding for Visually Impaired Emotional Wellbeing (VIEW) Group aimed at bolstering self-confidence and healthy living for those with sight loss.

Co-Op 7 VIEW - Funding for Visually Impaired Emotional Wellbeing (VIEW) Group aimed at bolstering self-confidence and healthy living for those with sight loss.

Sport England - Funding for weekly chair aerobic exercise for those living with sight loss.

SCC - Hearing Loop - Grant from Southampton City Council for the purchase of a portable hearing loop.

Semble Grassroots (Green King) - Funding for weekly swimming and activity programme for adults with a visual impairment.

Southampton Hospital Charity - Funding to pay for an external review and report of the Sight Loss Nurse Advisor programme.

Moore Barlow - Funding for Sight Loss Nurse Advisor Training.

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

17 Restricted funds

(Continued)

UPS Foundation - This is income provided specifically for the refurbishment of the kitchen. The balance held on this fund is within fixed assets.

HIOWCF - NET Coronavirus Programme - Funding to support Covid-19 pandemic befriending and meals project for people with sight loss. The balance held on this fund is within fixed assets.

SVS - Covid Building Grant - Funding to support necessary changes to make the building covid compliant. The balance held on this fund is within fixed assets.

National Lottery Community Fund - Funding to support Core Service and Volunteer and Apprenticeship Programme.

Stewardship and Quinton-Pitt Looking Forward funds – Funding awarded to support the training of Sight Loss Nurse Advisors based at Southampton University Hospital.

Leeds Building Society - Provision of an induction hob in the rehabilitation kitchen .The balance held on this fund is within fixed assets.

Co-Op 6 - Grant from the Co-op to pay for healthy food for our members attending our social activities.

Quinton-Pitt – Volunteer Conference - Funding awarded for an annual volunteer conference.

Mary Adams - Staff Training – A gift of thanks for the staff who support Southampton Sight members tirelessly.

Transfers are made between restricted and unrestricted funds when funds are no longer required to be held for specific purposes or where insufficient funds are held to meet specific purposes.

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

18 Designated funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	Movement in funds				Balance at 31 March 2025
	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
Building Fund	35,077	-	(14,977)	-	20,100
National Lottery Fund	46,755	-	(46,755)	-	-
Redundancy Fund	25,000	-	-	-	25,000
	<u>106,832</u>	<u>-</u>	<u>(61,732)</u>	<u>-</u>	<u>45,100</u>

	Movement in funds				Balance at 31 March 2024
	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
Building Fund	21,556	-	(9,295)	22,816	35,077
Apprenticeship Fund	20,683	-	-	(20,683)	-
National Lottery Fund	-	-	(26,245)	73,000	46,755
Redundancy Fund	-	-	-	25,000	25,000
	<u>42,239</u>	<u>-</u>	<u>(35,540)</u>	<u>100,133</u>	<u>106,832</u>

Building Fund - Funds set aside by the trustees to cover the cost of building improvements.

Apprenticeship Fund – Funds set aside for the Core Service and Volunteer and Apprenticeship Programme. Due to the financial climate Southampton Sight has a recruitment freeze to ensure consistency and stability going forwards. As these funds are no longer required, these have been transferred to general funds.

National Lottery Fund – Funds set aside to cover costs relating to the Core Service and Volunteer and Apprenticeship Programme.

Redundancy Fund - The trustees have agreed to set aside £25,000 as a redundancy fund.

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

19 Analysis of net assets between funds

	Unrestricted funds general £	Unrestricted funds designated £	Restricted funds £	Total £
Fund balances at 31 March 2025 are represented by:				
Tangible assets	7,763	15,127	15,178	38,068
Current assets/(liabilities)	194,224	29,973	31,656	255,853
	<u>201,987</u>	<u>45,100</u>	<u>46,834</u>	<u>293,921</u>
Fund balances at 31 March 2024 are represented by:				
Tangible assets	7,388	17,238	20,701	45,327
Current assets/(liabilities)	197,314	89,594	30,818	317,726
	<u>204,702</u>	<u>106,832</u>	<u>51,519</u>	<u>363,053</u>

20 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate remuneration	<u>82,100</u>	<u>80,828</u>

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

Donations totalling £965 were received from trustees and other related parties during the year (2024 - £300).

SOUTHAMPTON SOCIETY FOR THE BLIND

England & Wales - Charity number 1196972

Accounts

Charity Registration No. 1196972

CIO No. CE027496

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
LEGAL AND ADMINISTRATIVE INFORMATION**

Patron	Christina Rennie
Chairman	Howard Fair
Secretary	Tom McNulty
Chief Executive	Jackie Powers
Trustees	Tony Abdoush Steve Boswell Hannah Chivers Abigail Dowling Howard Fair David Marsden Tom McNulty Lieke van Putten
Charity number	1196972
CIO number	CE027496
Principal address	3A Bassett Avenue Southampton SO16 7DP
Other contact details	Telephone: (023) 8076 9882 Email: Support@southamptonsight.org.uk Web site: www.southamptonsight.org.uk
Independent examiner	Fiander Tovell Limited Stag Gates House 63/64 The Avenue Southampton Hampshire SO17 1XS
Bankers	The Co-operative Bank PO Box 250 Skelmersdale WN8 6WT Virgin Money Symington House 7-8 North Avenue Clydebank Business Park Clydebank G81 2NT
Payroll Administrators	HJS 12 - 14 Carlton Place Southampton SO15 2EA

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
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SOUTHAMPTON SOCIETY FOR THE BLIND (KNOWN AS SOUTHAMPTON SIGHT) TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Constitution, the Charities Act 2011 and 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 published in October 2019.

Objectives and activities

The Charity's objects are to promote the welfare of blind and partially sighted people and people with hearing loss in Southampton and the surrounding area and to educate the public about their needs, aspirations and capabilities.

Southampton Sight (Southampton Society for the Blind) exists because when someone is diagnosed with sight loss, it has a devastating impact on the physical, financial, and emotional health and wellbeing on the person and their families. To assist with this Southampton Sight offers a wide range of practical support to assist people living with sight loss.

Our service supports people living with a visual impairment from diagnosis through to whatever is appropriate for them. Our service users include children, young people, people of working age and older people.

We offer a range of services to ensure that:

- People with sight loss will have greater independence
- People with sight loss will experience reduced isolation
- People with sight loss will have greater access to information, advice, support and specialist equipment in relation to their sight loss
- Residents of Southampton and associated professionals will have increased awareness of the effects of sight loss

Achievements and performance

We review our aims, objectives, and activities on an annual basis to look at what we have achieved and the outcomes of our work in the preceding 12 months. The review looks at the success of each key activity and the benefits they have brought to people living with sight loss. The review helps us to ensure our aims, objectives and activities remain focused on stated purposes. We have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning future activities. The Trustees consider planned activities contribute to the aims and objectives set out above.

Southampton Sight is a proactive and forward-thinking charity. We exist because when someone is diagnosed with sight loss it has a devastating impact on their physical, financial and emotional health and wellbeing both at diagnosis and beyond. Southampton Sight assist with information and advice and a range of practical support but are also proactive in ensuring services supporting people living with sight loss in Southampton are brought together through collaboration and partnership.

The Charity supports over 1,100 people in Southampton who are living with sight loss and who wish to benefit from our services. The RNIB statistics indicate that 7,000 people in Southampton are living with sight loss of whom 1,500 are registered sight impaired or severely sight impaired.

SOUTHAMPTON SOCIETY FOR THE BLIND (KNOWN AS SOUTHAMPTON SIGHT) TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Main activities and achievements for the period:

1. At the end of the reporting period 668 people (2651 contacts) with sight loss were directly supported by the charity in the year.
2. 366 new referrals into Southampton Sight came from the Sight Loss Nurse Advisors at Southampton University Hospital Trust, Southampton City Council Sensory Team, local agencies and directly from individuals or family members.
3. The primary activity is helping people living with sight loss through Southampton Sight Loss Advisors (SLAs) and supporting their needs by offering information and advice, providing solutions, and making referrals to third parties where appropriate. 155 people had face to face appointments.
4. Southampton Sight is also able to demonstrate a range of IT assistive technology products as well as provide training and technical support. Our SLAs continue to demonstrate and arrange purchase of accessible technology equipment as needed for beneficiaries. This is an extremely valuable service supporting people with sight loss to remain independent.
5. Where members are financially disadvantaged, we are able to assist in the purchase of small items or purchase bespoke training via a fund kindly donated to Southampton Sight..
6. Southampton Sight assists its members with applications for welfare benefits where appropriate, most commonly Attendance Allowance or Personal Independence Payments (PIP).
7. We have continued to offer our telephone buddy scheme, a new service developed during COVID19, supporting people feeling isolated and lonely.
8. We act as agents for a charity called British Wireless for the Blind (BWFB) who provide radios, radio/CD/USB stick players as well as internet-based radios. These are offered to members who meet the criteria set by BWFB.
9. We provide a monthly newsletter which goes out to all of our members either in large print, USB sticks or via email. These newsletters contain a wide range of helpful information and guidance for our members. In addition, we help members get access to audible books either through our own audio library, the RNIB or through a charity called Calibre.
10. We continue to deliver social groups at the centre which include lunch clubs, age-appropriate groups and writing and book groups. These are all very well attended with 134 members regularly attending (223 sessions, 1,480 attendances).
11. Southampton Sight in partnership with Southampton City Council Sensory Services and Southampton University Hospital Trust developed and delivered training for Sight Loss Nurse Advisors based in the Ophthalmology Unit. This initiative at the hospital has gone from strength to strength with 6 more SLNAs trained in the year. These Nurses are based within Ophthalmology team supporting patients to access further support on their sight loss journey. In May 2023 Kris Gibson, sight loss advisor, was present in Copenhagen as part of a group from Southampton University Hospital Trust presenting our project which incorporates Authentic Partnering to empower patient to make informed choices.
12. Southampton Sight hosts both Southampton City Council Sensory Services and NHS Low vision service making the centre a sight loss community hub for people residing in Southampton.
13. Children and Young People's services are delivered as a collaboration and partnership between Southampton City Council Education Team, Guide Dogs for the Blind and Southampton Sight.

Management and staffing

Southampton Sight employed 4 part-time staff and 2 full-time staff in this period. The day-to-day operations of the Society are the responsibility of the CEO, who is supported by the Services Manager and 3 Sight Loss Advisors.

SOUTHAMPTON SOCIETY FOR THE BLIND (KNOWN AS SOUTHAMPTON SIGHT) TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Volunteers

Volunteers are an essential part of Southampton Sight's service delivery. The charity is fortunate to be able to call upon 39 volunteers across Southampton to cover a wide range of duties. Volunteers support a number of our services and provide a wide range of practical help including administration support, befriending, and running social and activity groups including transport to and from the centre.

Financial review

Total income receipts for the year ending 31st March 2024 were £225,674 (2023: £163,791) resulting in a deficit for the year of £13,619 (2023: deficit £72,323). Restricted income receipts of £122,871 (2023: £118,443) derived principally from a grant from the National Lottery Community Fund that supported our core costs.

Our unrestricted voluntary income (including grants) increased this year and we were grateful to receive £71,451 in donations, legacies and community fundraising (2023: £16,426).

Total expenditure for the year was £239,293 (2023: £236,114).

The year-end funds of the charity total £363,053 (2023: £376,672). The unrestricted fund balance was £204,702 (2023: £274,305). The restricted fund balance was £51,519 (2023: £60,128) and the designated fund balance was £106,832 (2023: £42,239).

Reserves policy

The Trustees have set a reserves policy for the forthcoming year. The Trustees have given due consideration to the external environment and the performance of current operations and have set a policy which requires that reserves be maintained at a level to ensure continuity of Southampton Sight's core activities during current uncertain times, and which recognises that the principal source of funding is from legacies, which by their very nature are unpredictable. The Trustees aim to maintain free reserves in unrestricted funds at a level which equates to a minimum of eighteen months and a maximum of 36 months of unrestricted charitable expenditure to ensure that there are sufficient resources:

- To enable Southampton Sight to continue to deliver its core activities
- To meet short term cashflow requirements
- To provide funds to protect Southampton Sight against unforeseen adverse circumstances

In the event of the Southampton Sight being a recipient of a large legacy, the Trustees will undertake to review the activities of the Charity. This policy will be reviewed annually. The unrestricted reserves held at 31st March 2024 were £204,702.

Risk management

The Trustees have overall responsibility for ensuring that the Charity has appropriate controls, including operational and financial controls. They are also responsible for safeguarding our members (when receiving our services) and assets, for taking reasonable steps to prevent accidents and incidents, to prevent and detect fraud and other irregularities and to give reassurance that:

- The Centre is safe for our members and staff.
- Our assets are safeguarded against unauthorised use or disposal.
- There are proper records and financial information.
- We comply with relevant laws and regulations.

In meeting its responsibilities, the Trustees have adopted a risk-based approach to internal controls and all major risks that the Charity is exposed to have been identified, reviewed and procedures have been established to manage those risks.

SOUTHAMPTON SOCIETY FOR THE BLIND (KNOWN AS SOUTHAMPTON SIGHT) TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

Legal structure

Established as a 'Charity for the blind' in 1899 when it was known as the Southampton Association for the Blind, Southampton Sight was formerly an Unincorporated Membership Charity (registered Charity number 255718), receiving charitable registration in 1968.

In August 2021 an Extraordinary General meeting was held where it was agreed to apply to the Charity Commission to become a Charitable Incorporated Organisation (CIO) Foundation model effective 1 April 2022 (charity number 1196972).

The trustees who served during the year and up to the date of signature of the financial statements were:

Tom McNulty
David Marson
Steve Boswell
Lieke van Putten
Hannah Chivers
Tony Abdoush
Abigail Dowling
Howard Fair

How we are managed

The Trustees act for and in the name of the Charity. The Trustees retain ultimate control over all aspects of the Charity's work and ensure its financial and legal responsibilities are properly fulfilled.

Under the Articles of Association, the Board of Trustees consists of at least three and not more than twelve individuals. It is usual for 50% of the Board to be persons with sight loss or lived experience of sight loss. At present, the Board consists of eight appointed Trustees of which 50% are living with sight loss.

The Board meets bi-monthly. All the Trustees give their time voluntarily and receive no benefits from the Charity. The Charity is grateful for their service.

Day to day responsibility for the management of the Charity rests with the Chief Executive, who is a full-time employee, and is directly accountable to the Trustee Board.

The Trustees who served during the year are listed above. Appointment of Trustees is through co-option followed by re-election at AGM. Nomination for new Trustees can also be put forward by any voting member at the AGM.

New Trustees receive an information pack containing information about the organisation, guidance literature from the Charity Commission, and ongoing support and training where necessary.

All Trustees complete a full DBS disclosure, work to an agreed job description and are subject to all the policies of the Charity. Trustees work within the standards outlined within 'the Hallmarks of an Effective Charity' as defined by the Charity Commission.

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

The Future

We are immensely proud of our reputation for making a significant and meaningful impact supporting people living with sight loss. We support people from Southampton and the surrounding areas with different life experiences but with one thing in common – the harsh reality of the physical, psychological, economic and social consequences of living with sight loss. Moving forwards the Trustees have agreed a strategy to continue to develop our services to assist people living with sight loss in the most practical and proactive way to enable people to cope with the challenges they face.

We are in a strong position to continue this work as our financial status has remained stable due to prudent financial management and support from legacies, grants, donations and our National Lottery funding. In 2024/25 we are hopeful that the new financial year will bring new opportunities to enable us to maintain our existing services at the same time as developing services further to support people living with sight loss.

The trustees' report was approved by the Board of Trustees.



.....
H R Fair, FCA
Trustee

Dated: 7/10/24

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF SOUTHAMPTON SOCIETY FOR THE BLIND**

I report to the trustees on my examination of the accounts of Southampton Society for the Blind (the charity) for the year ended 31 March 2024 which are set out on pages 7 to 23.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements 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. 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 financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Fiander Tovell Limited
Andrew Jay, ACA FCCA

Fiander Tovell Limited
Stag Gates House
63/64 The Avenue
Southampton
Hampshire
SO17 1XS

Dated: 16/10/24

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
<u>Income and endowments from:</u>						
Donations and legacies	3	71,451	-	122,871	194,322	134,869
Charitable activities	4	20,534	-	-	20,534	19,859
Other trading activities	5	6,127	-	-	6,127	8,131
Investments	6	4,691	-	-	4,691	834
Other income	7	-	-	-	-	98
Total income		<u>102,803</u>	<u>-</u>	<u>122,871</u>	<u>225,674</u>	<u>163,791</u>
<u>Expenditure on:</u>						
Raising funds	8	<u>6,899</u>	<u>899</u>	<u>-</u>	<u>7,798</u>	<u>8,268</u>
Charitable activities	9	<u>65,374</u>	<u>34,641</u>	<u>131,480</u>	<u>231,495</u>	<u>227,846</u>
Total resources expended		<u>72,273</u>	<u>35,540</u>	<u>131,480</u>	<u>239,293</u>	<u>236,114</u>
Net incoming/(outgoing) resources before transfers		30,530	(35,540)	(8,609)	(13,619)	(72,323)
Gross transfers between funds		<u>(100,133)</u>	<u>100,133</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net expenditure for the year/ Net movement in funds		<u>(69,603)</u>	<u>64,593</u>	<u>(8,609)</u>	<u>(13,619)</u>	<u>(72,323)</u>
Fund balances at 1 April 2023		<u>274,305</u>	<u>42,239</u>	<u>60,128</u>	<u>376,672</u>	<u>448,995</u>
Fund balances at 31 March 2024		<u><u>204,702</u></u>	<u><u>106,832</u></u>	<u><u>51,519</u></u>	<u><u>363,053</u></u>	<u><u>376,672</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
BALANCE SHEET
AS AT 31 MARCH 2024**

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	14		45,327		53,989
Current assets					
Stocks	15	2,255		1,977	
Debtors	16	15,139		11,778	
Cash at bank and in hand		310,739		319,455	
			328,133		333,210
Creditors: amounts falling due within one year	17	(10,407)		(10,527)	
Net current assets			317,726		322,683
Total assets less current liabilities			363,053		376,672
Income funds					
Restricted funds	18		51,519		60,128
<u>Unrestricted funds</u>					
Designated funds	19	106,832		42,239	
General unrestricted funds		204,702		274,305	
			311,534		316,544
			363,053		376,672

The accounts were approved by the Trustees on 7/10/24

H R Fair, FCA
Trustee

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1 Accounting policies

Charity information

Southampton Society for the Blind (Southampton Sight) is a charitable incorporated organisation (CIO), registered with the Charity Commission in England & Wales (registered charity number 1196972), and has a governing document, referred to as The Constitution (last amended 6 October 2021). The principal address is 3A Basset Avenue, Southampton, SO16 7DP.

1.1 Accounting convention

The accounts have been prepared in accordance with the Charities Act 2011, the Financial Reporting Standard applicable in the UK and Republic of Ireland (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 issued in October 2019, UK Generally Accepted Accounting Practice and applicable charity law. The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus trustees consider it appropriate to adopt the going concern basis of accounting in preparing these financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes. Designated funds are funds set aside by the trustees for specific purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Transfers are made between funds when adequate justification and supporting evidence is provided.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations and legacies are recognised when the charity receives notification that it has become entitled to the income and the amount can be measured reliably.

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is probable. If the amount is not known, the legacy is treated as a contingent asset.

Grants from local authorities and similar organisations have been included as contract for services where applicable but as donations where the money is given with greater freedom of use.

Income is deferred when the monies receivable are specifically designated for a future time period.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to that category. Irrecoverable VAT is included with the category of expenditure to which it relates.

Support costs and management and administration expenditure have been allocated between expenditure on charitable activities and expenditure on raising funds based on an estimate of staff time spent on each activity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	straight line over 24 years
Fixtures, fittings and equipment	straight line over 4-10 years
Computers	straight line over 3-5 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

1 Accounting policies

(Continued)

1.8 Stocks

Stock is stated at the lower of cost and net realisable value.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

The charity contributes to employee's defined contribution pension schemes and the charity's auto-enrolment pension scheme. The assets of these schemes are held separately from those of the charity in independently administered funds. Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general £	Restricted funds £	Total 2024 £	Total 2023 £
Donations and gifts	14,854	1,000	15,854	14,419
Legacies receivable	55,597	-	55,597	1,007
Grants	1,000	121,871	122,871	119,443
	<u>71,451</u>	<u>122,871</u>	<u>194,322</u>	<u>134,869</u>
For the year ended 31 March 2023	<u>16,426</u>	<u>118,443</u>		<u>134,869</u>

Grants include government grants of £44,582 (2023 - £57,765). The Access to Work grant amounted to £44,582 (2023 - £35,292). Prior year grants also included a Community Infrastructure Levy grant of £22,473.

4 Charitable activities

	2024 £	2023 £
Equipment	4,627	5,084
Support work	7,774	6,757
Transport income	8,133	8,018
	<u>20,534</u>	<u>19,859</u>
Analysis by fund		
Unrestricted funds - general	<u>20,534</u>	<u>19,859</u>
	<u>20,534</u>	<u>19,859</u>

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

5 Other trading activities

	2024	2023
	£	£
Room hire	1,158	1,091
Fundraising	4,780	7,040
Sale of donated goods	189	-
	<u>6,127</u>	<u>8,131</u>
Other trading activities	<u>6,127</u>	<u>8,131</u>
Analysis by fund		
Unrestricted funds - general	<u>6,127</u>	<u>8,131</u>
	<u>6,127</u>	<u>8,131</u>

6 Investments

	2024	2023
	£	£
Interest receivable	<u>4,691</u>	<u>834</u>
Analysis by fund		
Unrestricted funds - general	<u>4,691</u>	<u>834</u>
	<u>4,691</u>	<u>834</u>

7 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Net gain on disposal of tangible fixed assets	<u>-</u>	<u>98</u>

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

8 Raising funds

	Unrestricted funds general £	Unrestricted funds designated £	Total 2024 £	Total 2023 £
Fundraising costs	11	899	910	1,823
Share of support costs (see note 9)	6,888	-	6,888	6,445
	<u>6,899</u>	<u>899</u>	<u>7,798</u>	<u>8,268</u>
Analysis by fund				
Unrestricted funds - general	6,899	-	6,899	6,579
Unrestricted funds - designated	-	899	899	1,689
	<u>6,899</u>	<u>899</u>	<u>7,798</u>	<u>8,268</u>

9 Charitable activities

	2024 £	2023 £
Social and welfare activities	16,361	5,247
Equipment and aids	2,916	5,811
	<u>19,277</u>	<u>11,058</u>
Share of support costs (see note 10)	209,518	214,361
Share of governance costs (see note 10)	2,700	2,427
	<u>231,495</u>	<u>227,846</u>
Analysis by fund		
Unrestricted funds - general	65,374	61,963
Unrestricted funds - designated	34,641	42,570
Restricted funds	131,480	123,313
	<u>231,495</u>	<u>227,846</u>

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

10 Support costs	Support costs	Governance costs	2024	2023	Basis of allocation
	£	£	£	£	
Staff costs	168,502	-	168,502	155,913	Staff time
Depreciation	11,170	-	11,170	12,995	Staff time
Premises costs	21,416	-	21,416	34,666	Staff time
General office costs	5,032	-	5,032	5,537	Staff time
Travel	7,080	-	7,080	7,382	Staff time
Sundry costs	923	-	923	1,019	Staff time
Training and recruitment	1,479	-	1,479	2,793	Staff time
Advertising	495	-	495	140	Staff time
Bank and interest charges	309	-	309	361	Staff time
Accountancy	-	2,700	2,700	2,221	Governance
Legal and professional	-	-	-	206	Governance
	<u>216,406</u>	<u>2,700</u>	<u>219,106</u>	<u>223,233</u>	
Analysed between					
Raising funds	6,888	-	6,888	6,445	
Charitable activities	209,518	2,700	212,218	216,788	
	<u>216,406</u>	<u>2,700</u>	<u>219,106</u>	<u>223,233</u>	

Governance costs include costs of the independent examination of £2,700 (2023 - £2,221).

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

No expense payments were made to trustees during the year (2023 - none).

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

12 Employees

Number of employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	7	7
	<u>7</u>	<u>7</u>

Employment costs

	2024	2023
	£	£
Wages and salaries	154,485	143,346
Social security costs	8,410	7,631
Pension costs	5,607	4,936
	<u>168,502</u>	<u>155,913</u>

There were no employees whose annual remuneration was £60,000 or more.

13 Taxation

The charity is exempt from tax on income and gains falling within Part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

14 Tangible fixed assets

	Leasehold improvements	Fixtures, fittings and equipment	Computers	Total
	£	£	£	£
Cost				
At 1 April 2023	29,994	51,767	16,675	98,436
Additions	-	1,486	1,022	2,508
	<u>29,994</u>	<u>53,253</u>	<u>17,697</u>	<u>100,944</u>
At 31 March 2024	29,994	53,253	17,697	100,944
Depreciation and impairment				
At 1 April 2023	4,685	29,269	10,493	44,447
Depreciation charged in the year	1,518	6,201	3,451	11,170
	<u>6,203</u>	<u>35,470</u>	<u>13,944</u>	<u>55,617</u>
At 31 March 2024	6,203	35,470	13,944	55,617
Carrying amount				
At 31 March 2024	<u>23,791</u>	<u>17,783</u>	<u>3,753</u>	<u>45,327</u>
At 31 March 2023	<u>25,309</u>	<u>22,498</u>	<u>6,182</u>	<u>53,989</u>

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

15 Stocks	2024	2023
	£	£
Equipment for resale	2,255	1,977
	<u> </u>	<u> </u>

16 Debtors	2024	2023
Amounts falling due within one year:	£	£
Trade debtors	3,859	2,951
Other debtors	4,920	1,533
Prepayments and accrued income	6,360	7,294
	<u> </u>	<u> </u>
	<u>15,139</u>	<u>11,778</u>

The charity has been notified of a legacy. As there is some uncertainty regarding the amount due, no provision has been made in the accounts. The amount receivable is expected to be in the region of £80,000.

17 Creditors: amounts falling due within one year	2024	2023
	£	£
Trade creditors	6,655	7,205
Other creditors	326	-
Accruals	3,426	3,322
	<u> </u>	<u> </u>
	<u>10,407</u>	<u>10,527</u>

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds				Balance at 31 March 2024 £
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	
UPS Foundation	241	-	(121)	-	120
HAUGBPS	203	-	(68)	-	135
Access to Work	5,102	44,582	(44,628)	-	5,056
Morrisons	11,008	-	(550)	-	10,458
Southampton Charitable Trust	93	885	(978)	-	-
Co-op 6	536	-	(536)	-	-
Bursary Fund (C Quinton)	914	-	-	-	914
National Lottery Community Fund	1,398	60,079	(61,477)	-	-
Quinton Helping Others (Hardship Fund)	8,059	-	(600)	-	7,459
C Quinton	22,260	-	(8,927)	-	13,333
SVS - Covid Building Grant	200	-	(100)	-	100
Leeds Building Society	160	-	(160)	-	-
HLOWCF - NET Coronavirus Programme	626	-	(312)	-	314
SCC - Hearing Loop	300	-	(100)	-	200
SCC - Refurbishment Grant	9,028	-	(1,806)	-	7,222
Energise Me	-	10,000	(7,568)	-	2,432
Stewardship - Looking Forward	-	2,176	(800)	-	1,376
Quinton Pitt - Looking Forward	-	2,400	-	-	2,400
Quinton Pitt - Volunteer Conference	-	1,749	(1,749)	-	-
Mary Adams - Staff Training	-	1,000	(1,000)	-	-
	60,128	122,871	(131,480)	-	51,519
	60,128	122,871	(131,480)	-	51,519

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

18 Restricted funds

(Continued)

	Movement in funds				Balance at 31 March 2023
	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
UPS Foundation	362	-	(121)	-	241
HAUGBPS	271	-	(68)	-	203
Access to Work	926	35,292	(31,116)	-	5,102
Morrisons	11,558	-	(550)	-	11,008
Southampton Charitable Trust	-	840	(747)	-	93
Co-op 6	-	1,509	(973)	-	536
Bursary Fund (C Quinton)	914	-	-	-	914
National Lottery Community Fund	11,778	58,329	(68,709)	-	1,398
Quinton Helping Others (Hardship Fund)	8,223	-	(164)	-	8,059
C Quinton	26,911	-	(4,651)	-	22,260
SVS - Covid Building Grant	300	-	(100)	-	200
Leeds Building Society	319	-	(159)	-	160
HLOWCF - NET Coronavirus Programme	938	-	(312)	-	626
SCC - Hearing Loop	400	-	(100)	-	300
SCC - Refurbishment Grant	-	22,473	(13,445)	-	9,028
Gardeners Trust	61	-	(61)	-	-
Co-op 5	1,037	-	(1,037)	-	-
Arnold Clark Community Fund	1,000	-	(1,000)	-	-
	64,998	118,443	(123,313)	-	60,128
	64,998	118,443	(123,313)	-	60,128

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

18 Restricted funds

(Continued)

UPS Foundation - This is income provided specifically for the refurbishment of the kitchen. The balance held on this fund is within fixed assets.

HAUGBPS - This comprises funds given by the charity, Hampshire Advocacy User Group for the Blind and Partially Sighted. The funds are to be used for equipment and demonstration of equipment.

Access to Work - Funding for support worker for a visually impaired member of staff. The balance held on this fund is within fixed assets.

Morrison's - Funding from the Morrison's Foundation for replacing the flat roof of the Centre. The balance held on this fund is within fixed assets.

Southampton Charitable Trust - Grants for the benefit of the "Sick Poor of Southampton".

Co-Op 6 - Grant from the Co-op to pay for healthy food for our members attending our social activities.

Bursary Fund (C Quinton) - This income was donated for the provision of a bursary fund.

National Lottery Community Fund - Funding to support Core Service and Volunteer and Apprenticeship Programme.

Quinton Helping Others (Hardship Fund) - Hardship fund for people with sight loss.

C Quinton – Supporting young people through positive change.

SVS - Covid Building Grant - Funding to support necessary changes to make the building covid compliant. The balance held on this fund is within fixed assets.

Leeds Building Society - Provision of an induction hob in the rehabilitation kitchen. The balance held on this fund is within fixed assets.

HIOWCF - NET Coronavirus Programme - Funding to support Covid-19 pandemic befriending and meals project for people with sight loss. The balance held on this fund is within fixed assets.

SCC - Hearing Loop - Grant from Southampton City Council for the purchase of a portable hearing loop.

SCC Refurbishment Grant - Grant from Southampton City Council for the refurbishment of the main hall and offices at the Social Centre at 3A Bassett Avenue.

Energise Me – Funding awarded for weekly swimming and activity programmes encouraging people living with sight loss to become more active.

Stewardship and Quinton-Pitt Looking Forward funds – Funding awarded to support the training of Sight Loss Nurse Advisors based at Southampton University Hospital.

Quinton-Pitt – Volunteer Conference - Funding awarded for an annual volunteer conference.

Mary Adams - Staff Training – A gift of thanks for the staff who support Southampton Sight members tirelessly.

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

18 Restricted funds

(Continued)

Gardeners Trust - Funding to supply equipment to support independent living skills.

Co-op 5 - Funds raised by Co-Op members to support Covid-19 pandemic befriending and meals project for people with sight loss.

Arnold Clark Community Fund - Funds received for the running of a technology café for people living with sight loss.

Transfers are made between restricted and unrestricted funds when funds are no longer required to be held for specific purposes or where insufficient funds are held to meet specific purposes.

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

19 Designated funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	Movement in funds				Balance at 31 March 2024 £
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	
Building Fund	21,556	-	(9,295)	22,816	35,077
Apprenticeship Fund	20,683	-	-	(20,683)	-
National Lottery Fund	-	-	(26,245)	73,000	46,755
Redundancy Fund	-	-	-	25,000	25,000
	<u>42,239</u>	<u>-</u>	<u>(35,540)</u>	<u>100,133</u>	<u>106,832</u>

	Movement in funds				Balance at 31 March 2023 £
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	
Building Fund	30,169	-	(8,613)	-	21,556
Apprenticeship Fund	20,683	-	-	-	20,683
National Lottery Fund	20,044	-	(35,646)	15,602	-
	<u>70,896</u>	<u>-</u>	<u>(44,259)</u>	<u>15,602</u>	<u>42,239</u>

Building Fund - Funds set aside by the trustees to cover the cost of building improvements.

Apprenticeship Fund – Funds set aside for the Core Service and Volunteer and Apprenticeship Programme. Due to the financial climate Southampton Sight has a recruitment freeze to ensure consistency and stability going forwards. As these funds are no longer required, these have been transferred to general funds.

National Lottery Fund – Funds set aside to cover costs relating to the Core Service and Volunteer and Apprenticeship Programme.

Redundancy Fund - The trustees have agreed to set aside £25,000 as a redundancy fund.

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

20 Analysis of net assets between funds

	Unrestricted funds general £	Unrestricted funds designated £	Restricted funds £	Total £
Fund balances at 31 March 2024 are represented by:				
Tangible assets	7,388	17,238	20,701	45,327
Current assets/(liabilities)	197,314	89,594	30,818	317,726
	<u>204,702</u>	<u>106,832</u>	<u>51,519</u>	<u>363,053</u>
Fund balances at 31 March 2023 are represented by:				
Tangible assets	9,325	19,371	25,293	53,989
Current assets/(liabilities)	264,980	22,868	34,835	322,683
	<u>274,305</u>	<u>42,239</u>	<u>60,128</u>	<u>376,672</u>

21 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2024 £	2023 £
Aggregate remuneration	<u>80,828</u>	<u>86,470</u>

SOUTHAMPTON SOCIETY FOR THE BLIND

England & Wales - Charity number 1196972

Accounts

Charity Registration No. 1196972

CIO No. CE027496

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2023**

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees	T McInulty D Marson S Boswell L Van Putten H Chivers T Abdoush A Dowling H Fair
Patron	C Rennie
Chairman	H Fair
Chief Executive	J Powers
Secretary	T McInulty
Charity number	1196972
CIO number	CE027496
Principal address	3A Bassett Avenue Southampton SO16 7DP
Other contact details	Telephone: (023) 8076 9882 Email: Support@southamptonsight.org.uk Web site: www.southamptonsight.org.uk
Independent examiner	Fiander Tovell Limited Stag Gates House 63/64 The Avenue Southampton Hampshire SO17 1XS
Bankers	The Co-operative Bank PO Box 250 Skelmersdale WN8 6WT Barclays Bank PLC 67B Above Bar Southampton Hampshire SO14 7DZ
Payroll Administrators	HJS 12 - 14 Carlton Place Southampton SO15 2EA

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
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SOUTHAMPTON SOCIETY FOR THE BLIND (KNOWN AS SOUTHAMPTON SIGHT) TRUSTEES' REPORT

FOR THE PERIOD ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the period ended 31 March 2023. These are the first accounts for the Charitable Incorporated Organisation (charity number 1196972). We were formerly an unincorporated charity (charity number 255718) and changed our status on 1 April 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Constitution, the Charities Act 2011 and 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 published in October 2019.

In preparing these accounts, the charity has adopted the merger accounting method, as disclosed in note 1 to the accounts.

Objectives and activities

The Charity's objects are to promote the welfare of blind and partially sighted people and people with hearing loss in Southampton and the surrounding area and to educate the public about their needs, aspirations and capabilities.

Southampton Sight (Southampton Society for the Blind) exists because when someone is diagnosed with sight loss, it has a devastating impact on the physical, financial, and emotional health and wellbeing on the person and their families. To assist with this Southampton Sight offers a wide range of practical support to assist people living with sight loss.

Our service supports people living with a visual impairment from diagnosis through to whatever is appropriate for them. Our service users include children, young people, people of working age and older people.

We offer a range of services to ensure that:

- People with sight loss will have greater independence
- People with sight loss will experience reduced isolation
- People with sight loss will have greater access to information, advice, support and specialist equipment in relation to their sight loss
- Residents of Southampton and associated professionals will have increased awareness of the effects of sight loss

Achievements and performance

We review our aims, objectives, and activities on an annual basis to look at what we have achieved and the outcomes of our work in the preceding 12 months. The review looks at the success of each key activity and the benefits they have brought to people living with sight loss. The review helps us to ensure our aims, objectives and activities remain focused on stated purposes. We have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning future activities. The Trustees consider planned activities contribute to the aims and objectives set out above.

Southampton Sight is a proactive and forward-thinking charity. We exist because when someone is diagnosed with sight loss it has a devastating impact on their physical, financial and emotional health and wellbeing both at diagnosis and beyond. Southampton Sight assist with information and advice and a range of practical support but are also proactive in ensuring services supporting people living with sight loss in Southampton are brought together through collaboration and partnership

The Charity has 845 people in Southampton on its database who are living with sight loss and who wish to benefit from our services. The RNIB statistics indicate that there are 7000 people in Southampton are living with sight loss of whom 1500 are registered sight impaired or severely sight impaired.

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2023**

Main activities and achievements for the period:

1. At the end of the reporting period 566 people with sight loss used our services in the year. The average age of new registrations continues to increase, largely due to continuously improved treatments, but along with that we are finding that a lot of new registrants are suffering multiple disabilities and hence are being supported by several agencies.
2. New referrals into Southampton Sight came from the Sight Loss Nurse Advisors at Southampton University Hospital Trust, Southampton City Council Sensory Team, local agencies and directly from individuals or family members.
3. The primary activity is helping visually impaired members through Southampton Sight Loss Advisors and supporting their needs by offering information and advice, providing solutions, and making referrals to third-parties where appropriate.
4. Southampton Sight is also able to demonstrate a range of IT assistive technology products as well as provide training and technical support. Our SLAs continue to demonstrate and arrange purchase of accessible technology equipment as needed for beneficiaries. This is an extremely valuable service supporting people with sight loss to remain independent.
5. Where members are financially disadvantaged, we are able to assist in the purchase of small items via a fund kindly donated to Southampton Sight.
6. Southampton Sight assists its members with applications for welfare benefits where appropriate, most commonly Attendance Allowance or Personal Independence Payments (PIP).
7. We have continued to offer our telephone buddy scheme, a new service developed during COVID19, supporting people feeling isolated and lonely.
8. We act as agents for a charity called British Wireless for the Blind (BWFB) who provide radios, radio/CD/USB stick players as well as internet-based radios. These are offered to members who meet the criteria set by BWBF.
9. We provide a monthly newsletter which goes out to all of our members either in large print, USB sticks or via email. These newsletters contain a wide range of helpful information and guidance for our members. In addition, we help members get access to audible books either through our own audio library, the RNIB or through a charity called Calibre.
10. We continue to deliver social groups at the centre which include lunch clubs, age-appropriate groups and writing and book groups. These are all very well attended.
11. Southampton Sight in partnership with Southampton City Council Sensory Services and Southampton University Hospital Trust developed and delivered training for Sight Loss Nurse Advisors based in the Ophthalmology Unit. This is a new initiative at the hospital as these Nurses are based within the Ophthalmology team supporting patients to access further support on their sight loss journey. This training will continue on a rolling basis.
12. Southampton Sight hosts both Southampton City Council Sensory Services and NHS Low vision service making the centre a sight loss community hub for people residing in Southampton.
13. Children and Young People's services are now a collaboration and partnership between Southampton City Council Education Team, Guide Dogs for the Blind and Southampton Sight.

Management and staffing

Southampton Sight employed 4 part-time staff and 2 full-time staff in this period. The day-to-day operations of the Society are the responsibility of the CEO, who is supported by the Services Manager and 3 Sight Loss Advisors.

SOUTHAMPTON SOCIETY FOR THE BLIND (KNOWN AS SOUTHAMPTON SIGHT) TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2023

Volunteers

Volunteers are an essential part of Southampton Sight's service delivery. The charity is fortunate to be able to call upon 39 volunteers across Southampton to cover a wide range of duties. Volunteers support a number of our services and provide a wide range of practical help including administration support, befriending, and running social and activity groups including transport to and from the centre.

Financial review

Total income receipts for the year ending 31st March 2023 were £163,791 (2022: £117,195) resulting in a deficit for the year of £72,323 (2022: deficit £80,513). Restricted income receipts of £118,443 (2022: £61,513) derived principally from a grant from the National Lottery Community Fund, that supported our core costs.

Our voluntary income (including grants) increased this year post-Covid and we were grateful to receive £16,426 in donations, legacies and community fundraising (2022: £38,836).

Total expenditure for the year was £236,114 an increase of £38,406 from the preceding year (2022: £197,708).

The year-end funds of the charity total £376,672 (2022: £448,995). The unrestricted fund balance was £274,305 (2022: £313,101). The restricted fund balance was £60,128 (2022: £64,998) and the designated fund balance was £42,239 (2022: £70,896).

Reserves policy

The Trustees are in the process of establishing Southampton Sight's strategy and have set a reserves policy for the forthcoming year. The Trustees have given due consideration to the external environment and the performance of current operations and have set a policy which requires that reserves be maintained at a level to ensure continuity of Southampton Sight's core activities during current uncertain times, and which recognises that the principal source of funding is from legacies, which by their very nature are unpredictable. The Trustees aim to maintain free reserves in unrestricted funds at a level which equates to a minimum of eighteen months and a maximum of 36 months of unrestricted charitable expenditure to ensure that there are sufficient resources:

- To enable Southampton Sight to continue to deliver its core activities
- To meet short term cashflow requirements
- To provide funds to protect Southampton Sight against unforeseen adverse circumstances

In the event of the Southampton Sight being a recipient of a large legacy, the Trustees will undertake to review the activities of the Charity. This policy will be reviewed annually. The unrestricted reserves held at 31st March 2023 were £274,305.

Risk management

The Trustees have overall responsibility for ensuring that the Charity has appropriate controls, including operational and financial controls. They are also responsible for safeguarding our members (when receiving our services) and assets, for taking reasonable steps to prevent accidents and incidents, to prevent and detect fraud and other irregularities and to give reassurance that:

- The Centre is safe for our members and staff.
- Our assets are safeguarded against unauthorised use or disposal.
- There are proper records and financial information.
- We comply with relevant laws and regulations.

In meeting its responsibilities, the Trustees have adopted a risk-based approach to internal controls and all major risks that the Charity is exposed to have been identified, reviewed and procedures have been established to manage those risks.

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2023**

Structure, governance and management

Legal structure

Established as a 'Charity for the blind' in 1899 when it was known as the Southampton Association for the Blind, Southampton Sight was formerly an Unincorporated Membership Charity (registered Charity number 255718), receiving charitable registration in 1968.

In August 2021 an Extraordinary General meeting was held where it was agreed to apply to the Charity Commission to become a Charitable Incorporated Organisation (CIO) Foundation model effective 1 April 2022 (charity number 1196972).

The trustees who served during the period and up to the date of signature of the financial statements were:

T McInulty
D Marson
S Boswell
L Van Putten
H Chivers
T Abdoush
A Dowling
H Fair

How we are managed

The Trustees act for and in the name of the Charity. The Trustees retain ultimate control over all aspects of the Charity's work and ensure its financial and legal responsibilities are properly fulfilled.

Under the Articles of Association, the Board of Trustees consists of at least three and not more than twelve individuals. It is usual for 50% of the Board to be persons with sight loss or lived experience of sight loss. At present, the Board consists of eight appointed Trustees of which 50% are living with sight loss.

The Board meets bi-monthly. All the Trustees give their time voluntarily and receive no benefits from the Charity. The Charity is grateful for their service.

Day to day responsibility for the management of the Charity rests with the Chief Executive, who is a full-time employee, and is directly accountable to the Trustee Board.

The Trustees who served during the year are listed above. Appointment of Trustees is through co-option followed by re-election at AGM. Nomination for new Trustees can also be put forward by any voting member at the AGM.

New Trustees receive an information pack containing information about the organisation, guidance literature from the Charity Commission, and ongoing support and training where necessary.

All Trustees complete a full DBS disclosure, work to an agreed job description and are subject to all the policies of the Charity. Trustees work within the standards outlined within 'the Hallmarks of an Effective Charity' as defined by the Charity Commission.

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2023**

The Future

We are immensely proud of our reputation for making a significant and meaningful impact supporting people living with sight loss. We support people from Southampton and the surrounding areas with different life experiences but with one thing in common – the harsh reality of the physical, psychological, economic and social consequences of living with sight loss. Moving forwards the Trustees have agreed a strategy to continue to develop our services to assist people living with sight loss in the most practical and proactive way to enable people to cope with the challenges they face.

We are in a strong position to continue this work as our financial status has remained stable due to prudent financial management and support from legacies, grants, donations and our National Lottery funding. In 2023/24 we are hopeful that the new financial year will bring new opportunities to enable us to maintain our existing services at the same time as developing services further to support people living with sight loss.

The trustees' report was approved by the Board of Trustees.



.....
H R Fair, FCA
Trustee

Dated: 26/6/23

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
INDEPENDENT EXAMINER'S REPORT**

TO THE TRUSTEES OF SOUTHAMPTON SOCIETY FOR THE BLIND

I report to the trustees on my examination of the accounts of Southampton Society for the Blind (the charity) for the period ended 31 March 2023 which are set out on pages 7 to 23.

Responsibilities and basis of report

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

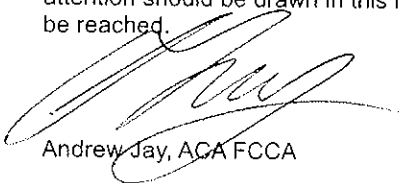
I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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 financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.



Andrew Jay, ACA FCCA

Fiander Tovell Limited
Stag Gates House
63/64 The Avenue
Southampton
Hampshire
SO17 1XS

Dated: 29/6/23

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE PERIOD ENDED 31 MARCH 2023**

	Notes	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
<u>Income and endowments from:</u>						
Donations and legacies	3	16,426	-	118,443	134,869	100,349
Charitable activities	4	19,859	-	-	19,859	9,784
Other trading activities	5	8,131	-	-	8,131	6,753
Investments	6	834	-	-	834	309
Other income	7	98	-	-	98	-
Total income		45,348	-	118,443	163,791	117,195
<u>Expenditure on:</u>						
Raising funds	8	6,579	1,689	-	8,268	8,319
Charitable activities	9	61,963	42,570	123,313	227,846	189,389
Total resources expended		68,542	44,259	123,313	236,114	197,708
Net outgoing resources before transfers		(23,194)	(44,259)	(4,870)	(72,323)	(80,513)
Gross transfers between funds		(15,602)	15,602	-	-	-
Net expenditure for the year/ Net movement in funds		(38,796)	(28,657)	(4,870)	(72,323)	(80,513)
Fund balances at 1 April 2022		313,101	70,896	64,998	448,995	529,508
Fund balances at 31 March 2023		274,305	42,239	60,128	376,672	448,995

The statement of financial activities includes all gains and losses recognised in the period.


All income and expenditure derive from continuing activities.

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
BALANCE SHEET**

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	14		53,989		46,217
Current assets					
Stocks	15	1,977		2,339	
Debtors	16	11,778		13,456	
Cash at bank and in hand		319,455		397,646	
		<u>333,210</u>		<u>413,441</u>	
Creditors: amounts falling due within one year	17	<u>(10,527)</u>		<u>(10,663)</u>	
Net current assets			322,683		402,778
Total assets less current liabilities			<u>376,672</u>		<u>448,995</u>
Income funds					
Restricted funds	18		60,128		64,998
<u>Unrestricted funds</u>					
Designated funds	19	42,239		70,896	
General unrestricted funds		<u>274,305</u>		<u>313,101</u>	
			316,544		383,997
			<u>376,672</u>		<u>448,995</u>

The accounts were approved by the Trustees on 20/4/23


.....
H R Fair, FCA
Trustee

SOUTHAMPTON SOCIETY FOR THE BLIND (KNOWN AS SOUTHAMPTON SIGHT) NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Southampton Society for the Blind (Southampton Sight) is a charitable incorporated organisation (CIO), registered with the Charity Commission in England & Wales (registered charity number 1196972), and has a governing document, referred to as The Constitution (last amended 6 October 2021). The principal address is 3A Basset Avenue, Southampton, SO16 7DP.

Southampton Society for the Blind (Southampton Sight) operated as an unincorporated charity until 31 March 2022 (charity registration number 255718). A charitable incorporated organisation (CIO) was formed on 7 December 2021 (charity registration number 1196972) and from 1 April 2022, Southampton Sight operated through the CIO.

In accordance with the Charities SORP, the charity has adopted the merger accounting method in presenting these financial statements to reflect the fact that, although the charity's legal form has changed, the underlying activities of the charity have continued as before. There has been no change in the purposes of the charity, its beneficiaries or trustee body.

The comparative figures for the year ended 31 March 2022 and the balance sheet as at 31 March 2022 relate to the unincorporated entity (charity registration number 255718).

The current year figures relate solely to the charitable incorporated organisation (charity registration number 1196972). There was no activity in the CIO in the period from 7 December 2021 to 31 March 2022.

There have been no adjustments to net assets or changes in accounting policies as a result of the change in status.

1.1 Accounting convention

The accounts have been prepared in accordance with the Charities Act 2011, the Financial Reporting Standard applicable in the UK and Republic of Ireland (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 issued in October 2019, UK Generally Accepted Accounting Practice and applicable charity law. The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus trustees consider it appropriate to adopt the going concern basis of accounting in preparing these financial statements.

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2023**

1 Accounting policies (Continued)

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes. Designated funds are funds set aside by the trustees for specific purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Transfers are made between funds when adequate justification and supporting evidence is provided.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations and legacies are recognised when the charity receives notification that it has become entitled to the income and the amount can be measured reliably.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is probable. If the amount is not known, the legacy is treated as a contingent asset.

Grants from local authorities and similar organisations have been included as contract for services where applicable but as donations where the money is given with greater freedom of use.

Income is deferred when the monies receivable are specifically designated for a future time period.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to that category. Irrecoverable VAT is included with the category of expenditure to which it relates.

Support costs and management and administration expenditure have been allocated between expenditure on charitable activities and expenditure on raising funds based on an estimate of staff time spent on each activity.

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2023**

1 Accounting policies **(Continued)**

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	straight line over 24 years
Fixtures, fittings and equipment	straight line over 4-10 years
Computers	straight line over 3-5 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stock is stated at the lower of cost and net realisable value.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2023**

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

The charity contributes to employee's defined contribution pension schemes and the charity's auto-enrolment pension scheme. The assets of these schemes are held separately from those of the charity in independently administered funds. Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2023**

3 Donations and legacies

	Unrestricted funds general £	Restricted funds £	Total 2023 £	Total 2022 £
Donations and gifts	14,419	-	14,419	29,540
Legacies receivable	1,007	-	1,007	5,096
Grants	1,000	118,443	119,443	65,713
	<u>16,426</u>	<u>118,443</u>	<u>134,869</u>	<u>100,349</u>
For the period ended 31 March 2022	<u>38,836</u>	<u>61,513</u>		<u>100,349</u>

Grants include government grants of £57,765 (2022 - £4,616), including a Community Infrastructure Levy grant of £22,473 (2022 - £nil) and an Access to Work grant of £35,292 (2022 - £916). Prior year grants also included Job Retention Scheme grants of £3,200 and £500 in respect of a hearing loop.

4 Charitable activities

	2023 £	2022 £
Equipment	5,084	4,622
Support work	6,757	1,760
Transport income	8,018	3,402
	<u>19,859</u>	<u>9,784</u>
Analysis by fund		
Unrestricted funds - general	<u>19,859</u>	<u>9,784</u>
	<u>19,859</u>	<u>9,784</u>

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2023**

5 Other trading activities

	2023	2022
	£	£
Room hire	1,091	125
Fundraising	7,040	6,558
Sale of donated goods	-	70
	<u> </u>	<u> </u>
Other trading activities	8,131	6,753
	<u> </u>	<u> </u>
Analysis by fund		
Unrestricted funds - general	8,131	6,753
	<u> </u>	<u> </u>
	<u>8,131</u>	<u>6,753</u>

6 Investments

	2023	2022
	£	£
Interest receivable	834	309
	<u> </u>	<u> </u>
Analysis by fund		
Unrestricted funds - general	834	309
	<u> </u>	<u> </u>
	<u>834</u>	<u>309</u>

7 Other income

	Unrestricted funds general 2023 £	Total 2022 £
Net gain on disposal of tangible fixed assets	98	-
	<u> </u>	<u> </u>

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2023**

8 Raising funds

	Unrestricted funds general £	Unrestricted funds designated £	Total 2023 £	Total 2022 £
Fundraising costs	134	1,689	1,823	1,680
Share of support costs (see note 9)	6,445	-	6,445	6,639
	<u>6,579</u>	<u>1,689</u>	<u>8,268</u>	<u>8,319</u>
Analysis by fund				
Unrestricted funds - general	6,579	-	6,579	7,696
Unrestricted funds - designated	-	1,689	1,689	623
	<u>6,579</u>	<u>1,689</u>	<u>8,268</u>	<u>8,319</u>

9 Charitable activities

	2023 £	2022 £
Social and welfare activities	5,247	8,429
Equipment and aids	5,811	8,835
	<u>11,058</u>	<u>17,264</u>
Share of support costs (see note 10)	214,361	164,357
Share of governance costs (see note 10)	2,427	7,768
	<u>227,846</u>	<u>189,389</u>
Analysis by fund		
Unrestricted funds - general	61,963	70,001
Unrestricted funds - designated	42,570	43,479
Restricted funds	123,313	75,909
	<u>227,846</u>	<u>189,389</u>

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2023**

10 Support costs	Support costs	Governance costs	2023	2022	Basis of allocation
	£	£	£	£	
Staff costs	155,913	-	155,913	126,202	Staff time
Depreciation	12,995	-	12,995	7,408	Staff time
Premises costs	34,666	-	34,666	25,072	Staff time
General office costs	5,537	-	5,537	7,255	Staff time
Travel	7,382	-	7,382	3,968	Staff time
Sundry costs	1,019	-	1,019	304	Staff time
Training and recruitment	2,793	-	2,793	376	Staff time
Advertising	140	-	140	-	Staff time
Bank and interest charges	361	-	361	411	Staff time
Accountancy	-	2,221	2,221	2,220	Governance
Legal and professional	-	206	206	5,508	Governance
Other governance costs	-	-	-	40	Governance
	<u>220,806</u>	<u>2,427</u>	<u>223,233</u>	<u>178,764</u>	
Analysed between					
Raising funds	6,445	-	6,445	6,639	
Charitable activities	214,361	2,427	216,788	172,125	
	<u>220,806</u>	<u>2,427</u>	<u>223,233</u>	<u>178,764</u>	

Governance costs include costs of the independent examination of £2,221 (2022 - £2,220).

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the period.

No expense payments were made to trustees during the year (2022 - none).

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2023**

12 Employees

Number of employees

The average monthly number of employees during the period was:

	2023 Number	2022 Number
	7	6
	<u>7</u>	<u>6</u>
Employment costs	2023	2022
	£	£
Wages and salaries	143,346	116,087
Social security costs	7,631	5,934
Pension costs	4,936	4,181
	<u>155,913</u>	<u>126,202</u>

There were no employees whose annual remuneration was £60,000 or more.

13 Taxation

The charity is exempt from tax on income and gains falling within Part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

14 Tangible fixed assets

	Leasehold improvements	Fixtures, fittings and equipment	Computers	Total
	£	£	£	£
Cost				
At 1 April 2022	29,994	39,396	10,601	79,991
Additions	-	13,456	7,514	20,970
Disposals	-	(1,085)	(1,440)	(2,525)
	<u>29,994</u>	<u>51,767</u>	<u>16,675</u>	<u>98,436</u>
Depreciation and impairment				
At 1 April 2022	3,167	22,774	7,833	33,774
Depreciation charged in the period	1,518	7,377	4,100	12,995
Eliminated in respect of disposals	-	(882)	(1,440)	(2,322)
	<u>4,685</u>	<u>29,269</u>	<u>10,493</u>	<u>44,447</u>
Carrying amount				
At 31 March 2023	<u>25,309</u>	<u>22,498</u>	<u>6,182</u>	<u>53,989</u>
At 31 March 2022	<u>26,827</u>	<u>16,622</u>	<u>2,768</u>	<u>46,217</u>

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2023**

15	Stocks	2023	2022
		£	£
	Equipment for resale	1,977	2,339
		<u> </u>	<u> </u>

16	Debtors	2023	2022
		£	£
	Amounts falling due within one year:		
	Trade debtors	2,951	22
	Other debtors	1,533	1,959
	Prepayments and accrued income	7,294	11,475
		<u> </u>	<u> </u>
		11,778	13,456
		<u> </u>	<u> </u>

The charity has been notified of a legacy. As there is some uncertainty regarding the amount due, no provision has been made in the accounts. The amount receivable is expected to be in the region of £40,000 to £45,000.

17	Creditors: amounts falling due within one year	2023	2022
		£	£
	Trade creditors	7,205	6,800
	Other creditors	-	472
	Accruals	3,322	3,391
		<u> </u>	<u> </u>
		10,527	10,663
		<u> </u>	<u> </u>

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2023**

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Balance at 31 March 2023 £
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	
UPS Foundation	362	-	(121)	-	241
HAUGBPS	271	-	(68)	-	203
Access to Work	926	35,292	(31,116)	-	5,102
Morrisons	11,558	-	(550)	-	11,008
Gardeners Trust	61	-	(61)	-	-
Co-op 5	1,037	-	(1,037)	-	-
Bursary Fund (C Quinton)	914	-	-	-	914
National Lottery Community Fund	11,778	58,329	(68,709)	-	1,398
Quinton Helping Others (Hardship Fund)	8,223	-	(164)	-	8,059
C Quinton	26,911	-	(4,651)	-	22,260
SVS - Covid Building Grant	300	-	(100)	-	200
Leeds Building Society	319	-	(159)	-	160
HIOWCF - NET Coronavirus Programme	938	-	(312)	-	626
SCC - Hearing Loop	400	-	(100)	-	300
Arnold Clark Community Fund	1,000	-	(1,000)	-	-
Southampton Charitable Trust	-	840	(747)	-	93
Co-op 6	-	1,509	(973)	-	536
SCC - Refurbishment Grant	-	22,473	(13,445)	-	9,028
	<u>64,998</u>	<u>118,443</u>	<u>(123,313)</u>	<u>-</u>	<u>60,128</u>

**SOUTHAMPTON SOCIETY FOR THE BLIND
(KNOWN AS SOUTHAMPTON SIGHT)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2023**

18 Restricted funds

(Continued)

	Movement in funds				Balance at 31 March 2022
	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
UPS Foundation	483	-	(121)		362
HAUGBPS	1,160	-	(889)		271
Access to Work	1,851	916	(1,841)		926
Morrison's	12,108	-	(550)		11,558
Gardeners Trust	-	499	(438)		61
Big Lottery 2015	271	-	(271)		-
Southampton Charitable Trust	-	840	(840)		-
Co-op 5	1,122	1,068	(1,153)		1,037
Bursary Fund (C Quinton)	3,680	-	(2,766)		914
Southampton Voluntary Service	100	60	(160)		-
National Lottery Community Fund	15,133	56,630	(59,985)		11,778
Quinton Helping Others (Hardship Fund)	9,020	-	(797)		8,223
HIOWCF - Co-op Covid-19 Fund	4,325	-	(4,325)		-
C Quinton	26,911	-	-		26,911
Co-op 4	1,102	-	(1,102)		-
SVS - Covid Building Grant	400	-	(100)		300
Leeds Building Society	478	-	(159)		319
HIOWCF - NET Coronavirus Programme	1,250	-	(312)		938
SCC - Hearing Loop	-	1,000	-		1,000
Arnold Clark Community Fund	-	500	(100)		400
	<u>79,394</u>	<u>61,513</u>	<u>(75,909)</u>		<u>64,998</u>

**SOUTHAMPTON SOCIETY FOR THE BLIND
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18 Restricted funds

(Continued)

UPS Foundation - This is income provided specifically for the refurbishment of the kitchen. The balance held on this fund is within fixed assets.

HAUGBPS - This comprises funds given by the charity, Hampshire Advocacy User Group for the Blind and Partially Sighted. The funds are to be used for equipment and demonstration of equipment.

Access to Work - Funding for support worker for a visually impaired member of staff. The balance held on this fund is within fixed assets.

Morrison's - Funding from the Morrison's Foundation for replacing the flat roof of the Centre. The balance held on this fund is within fixed assets.

Gardeners Trust - Funding to supply equipment to support independent living skills.

Big Lottery 2015 - Grant donated by The National Lottery towards the "Putting You in the Picture" project, which supports people with sight loss. The balance held on this fund is within fixed assets.

Southampton Charitable Trust - Grants for the benefit of the "Sick Poor of Southampton".

Co-op 5 - Funds raised by Co-Op members to support Covid-19 pandemic befriending and meals project for people with sight loss.

Bursary Fund (C Quinton) - This income was donated for the provision of a bursary fund.

Southampton Voluntary Services - Funding to support VE/VJ Day celebration activities.

National Lottery Community Fund - Funding to support Core Service and Volunteer and Apprenticeship Programme.

Quinton Helping Others (Hardship Fund) - Hardship fund for people with sight loss.

HIOWCF - Co-Op Covid-19 Fund - Funding to support Covid-19 pandemic befriending and meals project for people with sight loss.

C Quinton – Supporting young people through positive change.

Co-op 4 - Funds raised by Co-Op members to support social interaction for people with sight loss.

SVS - Covid Building Grant - Funding to support necessary changes to make the building covid compliant. The balance held on this fund is within fixed assets.

Leeds Building Society - Provision of an induction hob in the rehabilitation kitchen. The balance held on this fund is within fixed assets.

HIOWCF - NET Coronavirus Programme - Funding to support Covid-19 pandemic befriending and meals project for people with sight loss. The balance held on this fund is within fixed assets.

SCC - Hearing Loop - Grant from Southampton City Council for the purchase of a portable hearing loop.

Arnold Clark Community Fund - Funds received for the running of a technology café for people living with sight loss.

SCC Refurbishment Grant - Grant from Southampton City Council for the refurbishment of the main hall and offices at the Social Centre at 3A Bassett Avenue.

Co-Op 6 - Grant from the Co-op to pay for healthy food for our members attending our social activities.

**SOUTHAMPTON SOCIETY FOR THE BLIND
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2023**

18 Restricted funds

(Continued)

Transfers are made between restricted and unrestricted funds when funds are no longer required to be held for specific purposes or where insufficient funds are held to meet specific purposes.

19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds				Balance at 31 March 2023 £
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	
Building Fund	30,169	-	(8,613)	-	21,556
Apprenticeship Fund	20,683	-	-	-	20,683
National Lottery Fund	20,044	-	(35,646)	15,602	-
	<u>70,896</u>	<u>-</u>	<u>(44,259)</u>	<u>15,602</u>	<u>42,239</u>

	Movement in funds				Balance at 31 March 2022 £
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	
Building Fund	42,212	-	(12,043)	-	30,169
Low Vision Hub	5,819	-	(5,819)	-	-
Apprenticeship Fund			(4,317)	25,000	20,683
National Lottery Fund			(21,923)	41,967	20,044
	<u>48,031</u>	<u>-</u>	<u>(44,102)</u>	<u>66,967</u>	<u>70,896</u>

Building Fund - Funds set aside by the trustees to cover the cost of building improvements.

Low Vision Hub – Partnership with Southampton City Council Sensory Services, NHS Low Vision Services and Southampton Sight Low Vision Hub delivering information, advice and guidance as well access to assistive technologies, personal independence activities and rehabilitation kitchen based all in one venue.

Apprenticeship Fund – Funds set aside for the Core Service and Volunteer and Apprenticeship Programme.

National Lottery Fund – Funds set aside to cover costs relating to the Core Service and Volunteer and Apprenticeship Programme.

**SOUTHAMPTON SOCIETY FOR THE BLIND
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2023**

20 Analysis of net assets between funds

	Unrestricted funds general £	Unrestricted funds designated £	Restricted funds £	Total £
Fund balances at 31 March 2023 are represented by:				
Tangible assets	9,325	19,371	25,293	53,989
Current assets/(liabilities)	264,980	22,868	34,835	322,683
	<u>274,305</u>	<u>42,239</u>	<u>60,128</u>	<u>376,672</u>
Fund balances at 31 March 2022 are represented by:				
Tangible assets	9,549	21,594	15,074	46,217
Current assets/(liabilities)	303,552	49,302	49,924	402,778
	<u>313,101</u>	<u>70,896</u>	<u>64,998</u>	<u>448,995</u>

21 Related party transactions

There were no disclosable related party transactions during the period (2022 - none).

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023 £	2022 £
Aggregate remuneration	<u>86,470</u>	<u>88,912</u>