



**Esme's Umbrella**  
**Report and Unaudited Accounts**  
**For the period ended**  
**31 December 2022**

Registered with the Charity Commission as Esme's Umbrella  
Charity No. 1197087

<b>Table of Contents</b>	<b>Page</b>
Trustees' Annual Report	2
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9

## **REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISORS**

The Trustees who are also the only members of the charity, being a Charitable Incorporated Organisation present their report and the financial statements of the charity for the period ended 31 December 2022.

This is the first set of accounts for the Charity which was registered with the Charity Commission on 31 December 2021.

### **Registered office**

26 Western Gardens, LONDON, W5 3RU

### **Board of Trustees**

Professor Dominic Hannes ffytche (appointed 13 December 2021)

Professor Mariya Fakhruddin Fidahusen Moosajee (appointed 13 December 2021)

Helen Khan (appointed 13 December 2021)

Judith Anne Potts (appointed 31 January 2023)

### **Bankers**

Lloyds Bank, **OLDHAM BRANCH (309626) 16 Market Place, Oldham  
OL1 1JG**

## **STRUCTURE AND MANAGEMENT**

### **AIMS AND ACTIVITIES FOR THE PUBLIC BENEFIT**

#### **Structure**

Esme's Umbrella is registered with the Charity Commission as a Charitable Incorporated Organisation (CIO), registration number 1197087. The constitution was created using the Charity Commission's 'Foundation model' designed for CIOs of this nature.

The charitable objects of Esme's Umbrella are:

To preserve and protect good health for the public benefit of all ages in the UK, whose loss of sight has led to the development of Charles Bonnet Syndrome (CBS) by

- a) Raising awareness of CBS to healthcare professionals and the wider community
- b) Creating support for the care and welfare of anyone who develops CBS and their families/caregivers
- c) Sourcing and raising funding for CBS research and to publish all useful results arising from the research.

The board may comprise up to twelve Trustees (who are also the only members of the Charity in accordance with the constitution). They have legal responsibility for the effective use of resources, in accordance with the constitution, and for providing effective leadership and direction.

Trustees have been appointed to the Board in accordance with the trustees' selection policy. A skills audit is conducted periodically to ensure that the Board has the required range of skills to carry out its responsibilities.

All trustees give of their time freely and no trustee remuneration was paid in the year. Trustees are required to disclose all relevant interests and register them with the Founder and, in accordance with the Charity's constitution, withdraw from decisions where a conflict of interest arises.

Each new trustee is given an appropriate induction programme and training relevant to his/her responsibility.

The Board met three times during this year and controls the Charity but delegates responsibility for the day to day management of the charity to the Founder.

### **Statement of trustees' responsibilities**

The Charity's Trustees are responsible for preparing the Annual Report and Accounts in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. In preparing these accounts, the Trustees are required to:

- a) Select suitable accounting policies and apply them consistently;
- b) Make judgements and estimates that are reasonable and prudent;
- c) State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- d) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable the Trustees to ascertain the financial position of the Charity and ensure that the financial statements comply with relevant legislation. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Management**

The Trustees are mindful of the guidance provided by, and requirements of, the Charity Commission and HMRC, and in particular the Commission's guidance "The Essential Trustee: what you need to know (CC3)" and Nolan's seven principles of public life. They believe that where such guidance is not mandatory for the Charity, it should, as a public interest body, adopt these guidelines as best practice.

## **AIMS AND ACTIVITIES FOR THE PUBLIC BENEFIT**

Esme's Umbrella's principal aim is to raise awareness of Charles Bonnet Syndrome; to create support for people who develop the condition; and to source funding for research.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities. Our services are open to all blind and partially sighted people regardless of their age, socio economic group, disability, gender reassignment, pregnancy and maternity, marital or civil partnership status, race, religion or belief, gender, and sexual orientation.

We fulfil our purpose by

- Sharing knowledge, information and thought leadership based on lived experience of sight loss
- Creating connections – people, organisations and opportunities
- Encouraging participation and leadership by blind and partially sighted people
- Supporting VI communities and community infrastructure
- Innovating and piloting new approaches
- Influencing change which benefits all
- Starting a new conversation about what it means to live with Charles Bonnet Syndrome in England, Wales and Northern Ireland.

Our vision is to ensure everyone who lives with Charles Bonnet Syndrome is informed and supported; and research is encouraged.

## **Activities and financial performance for the period ending 31 December 2022**

### **Financial Performance**

The charity generated a surplus of £13,158 in the financial year ending 31 Dec 2022 with income of £16,359 and expenditure of £3,201.

## **Activity highlights**

### **COVID-19 Activities**

The COVID-19 pandemic resulted in the need for specific support for those who lived with or developed Charles Bonnet Syndrome because the isolation and stress of COVID-19 caused an exacerbation of vivid, silent, visual hallucinations. Esme's Friends' support groups were created. Charles Bonnet Syndrome research was inspired.

Welfare calls grew in number.

### **Campaigning and Researching**

Two campaigns were launched.

'Out of Sight but not Out of Mind' is a training resource for caregivers – private or working in care/retirement homes – and social workers.

A letter which can be downloaded, signed and given to GPs. This is to raise awareness within surgeries.

Worked with scriptwriters of Coronation Street to create 8 episodes with a character who develops Charles Bonnet Syndrome.

### **Future plans**

The website will be updated.

Bravo Victor has been awarded a significant grant to research Charles Bonnet Syndrome, working with Esme's Umbrella and Moorfields Eye Hospital. This research is not just for military veterans but the whole community.

### **Trustees**

Our aim is for the Board to have a good mix of skills and a strong focus on lived experience of sight loss.

**Esme's Umbrella**  
**Statement of Financial Activities**  
For the period ended 31 December 2022

**STATEMENT OF FINANCIAL ACTIVITIES**

	Note	2022		
		Unrestricted Funds £	Restricted Funds £	Total Funds £
<b>Income from:</b>				
Grants and Donations	2	16,359	-	16,359
<b>Total Income</b>		<b>16,359</b>	<b>-</b>	<b>16,359</b>
<b>Expenditure on:</b>				
Charitable Activities	4	3,201	-	3,201
<b>Total Expenditure</b>		<b>3,201</b>	<b>-</b>	<b>3,201</b>
<b>Net income/expenditure for the year</b>		<b>13,158</b>	<b>-</b>	<b>13,158</b>
<b>Reconciliation of funds</b>				
Funds carried forward		13,158	-	13,158



**Esme's Umbrella**  
**Balance Sheet**  
**For the period ended 31 March 2022**

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**BALANCE SHEET**

	<b>Note</b>	<b>2022</b> <b>£</b>
<b>Current Assets</b>		
Debtors & prepayments	6	140
Cash at bank		13,023
<b>Total</b>		<b>13,163</b>
<b>Creditors:</b> Amounts due within one year	7	<b>(5)</b>
		<b>(5)</b>
Net Current Assets/ Net Assets		<b>13,158</b>
<b>Funds of Charity</b>	8	
Restricted income funds		-
Unrestricted funds		13,158
<b>Total Funds</b>		<b>13,158</b>

The notes on pages 9 to 15 form part of the financial statements.

Approved by the trustees and signed on their behalf by



Professor Dominic Hannes ffytche (Trustee)

Date: 26<sup>th</sup> May 2023

**Esme's Umbrella**  
**Notes of the Financial Statement**  
**For the period ended 31 December 2022**

**1. Accounting Policies**

**Basis of accounting**

The accounts are prepared in accordance with 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 (FRS102).

The Charity is a public benefit entity as defined by FRS102

**Income recognition**

Income is recognised once the charity has entitlement, receipt is probable, and the amount can be measured reliably.

Income from donations, gifts and grants, including donated facilities and services, comprises income for core activities and are of a general nature. Such income is only deferred when the donor specifies it must be used in future accounting periods or the donor has imposed conditions, which in themselves are not restrictions, which must be met before the Charity has unconditional entitlement.

Income from charitable activities comprises income received under contract or where entitlement to grant funding is subject to specific performance conditions. This income is recognised as the related services are provided. Income is deferred when the amounts received are in advance of the performance of the service or event to which they relate.

Income from investments comprises bank interest. This income is recognised when credited to the charity's bank account.

**Esme's Umbrella**  
**Notes of the Financial Statement (continued)**  
**For the period ended 31 December 2022**

**1. Accounting policies (continued)**

**Expenditure recognition**

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of non-recoverable VAT.

**Allocation of costs**

Charitable activities include all costs directly related to the objects of the charity.

Support costs are incurred in support of the above activities. Included in support costs are costs incurred in governance of the charity which are primarily associated with the constitutional and statutory requirements. Support costs are allocated to activities based on an estimate of staff time spent on each activity during the financial period.

**Donated facilities and services**

Donations received in kind and not in cash are brought into the Statement of Financial Activities at a value which the Trustees consider would represent the cost to the Charity if these items were purchased. The income is accounted for under donations and the expenditure under the appropriate expenditure.

**Esme's Umbrella**  
**Notes of the Financial Statement (continued)**  
**For the period ended 31 December 2022**

**1. Accounting policies (continued)**

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees. Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**2. Grants and donations**

	<b>2022</b>
	<b>£</b>
Thomas Pocklington Trust	5,000
The Davies Foundation	1,000
Charities Trust	500
Donations	<u>6,009</u>
<b>Total</b>	<b>12,509</b>

**3. Charitable activities**

	<b>2022</b>
	<b>£</b>
Activity Income	<u>3,850</u>
<b>Total</b>	<b>3,850</b>

**Esme's Umbrella**  
**Notes of the Financial Statement (continued)**  
**For the period ended 31 December 2022**

**4. Charitable expenditure**

	<b>2022</b>
	<b>£</b>
Administration costs	836
Service costs	1,825
Website costs	540
<b>Total expenditure</b>	<b>3,201</b>

**5. Staff costs**

	<b>2022</b>
	<b>£</b>
Staff costs	-

No staff were employed by the charity.

**Esme's Umbrella**  
**Notes of the Financial Statement (continued)**  
**For the period ended 31 December 2022**

**6. Debtors**

	<b>2022</b>
	<b>£</b>
Accrued income	140
	<hr/>
<b>Total debtors</b>	<b>140</b>

**7. Creditors: amounts due within one year**

	<b>2022</b>
	<b>£</b>
Creditors	5
	<hr/>
<b>Total</b>	<b>5</b>

**Esme's Umbrella**  
**Notes of the Financial Statement (continued)**  
**For the period ended 31 December 2022**

**8. Funds of the Charity- 2022**

**Movement of funds**

	Income	Expenditure	Transfer from other charities	2022
	£	£		£
<b>Restricted funds</b>	-	-	-	-
<b>Total</b>	-	-	-	-
Unrestricted funds	16,359	3,201	-	13,158
<b>Total</b>	<b>16,359</b>	<b>3,201</b>	-	<b>13,158</b>
<b>Total funds</b>	<b>16,359</b>	<b>3,201</b>	-	<b>13,158</b>

**Allocation of net assets by fund**

	Restricted £	Unrestricted £	Total £
<b>Current assets</b>			
Cash at bank	-	13,023	13,023
Debtors & prepayments	-	140	140
<b>Total assets</b>	-	<b>13,163</b>	<b>13,163</b>
<b>Creditors:</b> Amounts due within one year	-	(5)	(5)
<b>Total creditors</b>	-	<b>(5)</b>	<b>(5)</b>
<b>Net assets</b>	-	<b>13,158</b>	<b>13,158</b>

**Esme's Umbrella**  
**Notes of the Financial Statement (continued)**  
**For the period ended 31 December 2022**

**9. Trustee remuneration and expenses**

Nil trustee received reimbursement for expenses in the period.

**10. Related party transactions**

Thomas Pocklington Trust is a related party. Judith Potts a trustee of the charity is also a trustee at Thomas Pocklington Trust. The Thomas Pocklington Trust provided a donation of £5,000.