

REGISTERED CHARITY NUMBER: 1198829

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 April 2024
for
Coastline Sight and Hearing

Asquith Accountants Ltd
Rowan House
7 West Bank
SCARBOROUGH
North Yorkshire
YO12 4DX

Coastline Sight and Hearing

Contents of the Financial Statements
for the Year Ended 30 April 2024

	Page
Report of the Trustees	1 to 9
Independent Examiner's Report	10
Statement of Financial Activities	11
Balance Sheet	12 to 13
Notes to the Financial Statements	14 to 18
Detailed Statement of Financial Activities	19 to 20

Coastline Sight and Hearing

Report of the Trustees for the Year Ended 30 April 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 April 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the CIO are to promote social inclusion for the public benefit of those persons primarily living within the Yorkshire Coast area who are registered, or eligible to be registered, visually impaired and/or hearing impaired and are more socially excluded from society or parts of society as a result of having a visual or hearing impairment. The CIO will further this by:

- [a] Providing activities which promote their independent living and involvement with others;
- [b] Providing information, advice and guidance on matters relating to visual and hearing impairment and
- [c] providing recreational facilities and activities.

Significant activities

Our Activities for this year have been very successful .

We have grown from strength to strength our members are striving in confidence and are more independent.

From Cycling ,Rowing, Surfing, Archery arts and Craft, all inclusive sports, cooking, gardening groups, coffee meetings ,Deaf group, young adult groups, guide dog meetings and macular group lip reading group walking group.

Even if we have limited resources we stretch as much and far we can in our area Scarborough, Filey ,Whitby ,Pickering ,Bridlington Driffield and surrounding areas .Our membership has increased significantly this year.

The members are more determined and engaged more willing to do or ask for activities breaking down barriers despite their age from 12 to 100.

For many members our charity is a life line .

Public benefit

We have referred to guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Coastline Sight and Hearing

Report of the Trustees for the Year Ended 30 April 2024

OBJECTIVES AND ACTIVITIES

Volunteers

Hearing Volunteer Recruitment Policy

As a charity, people are our most important asset. Volunteers play a particularly important role in the work of Coastline Sight and Hearing.

We therefore recognise that it is crucial that we attract volunteers to our organisation to help us achieve our charitable purpose and associated goals.

We provide appropriate support and supervision training to allow volunteers to realise their full potential in their role with Coastline Sight and Hearing supporting visually impaired and hard of hearing deaf members.

We appreciate and value the significant contributions that volunteers make to the aims and objectives of Coastline Sight and Hearing.

We are committed to compliance with all relevant legislative obligations relating to the environment in which our volunteers carry out their role.

Eligibility

Coastline Sight and Hearing consider involving anyone who wishes to volunteer with us. However, prospective volunteers must demonstrate a commitment to the aims of Coastline Sight and Hearing and their availability as volunteers must align with the needs of Coastline Sight and Hearing.

We provide a volunteer recruitment process, which is free from any unlawful discrimination.

For some volunteer roles, specific selection criteria may apply to determine the suitability of a volunteer candidate to a particular role.

Recruitment and Selection

Depending on the role to be filled, our recruitment and selection process may include the following stages:

- Preparing a Volunteer Role Description;
- Preparing and placing a volunteer recruitment advertisement;
- Agreeing selection criteria;
- Meeting volunteer candidates, collectively or individually, to discuss the nature and expectations of the volunteer role;
- Shortlisting applicants against agreed selection criteria;
- Notifying interview candidates and unsuccessful applicants; - Interviewing of candidate volunteers by a suitably briefed interview panel;
- Assessing candidates against agreed selection criteria;
- Offering a volunteer role to the successful candidate(s);
- Notifying unsuccessful candidates;
- Verifying relevant educational qualifications of successful candidate(s);
- Checking employment or other references with referees nominated by a successful volunteer candidate;
- Issuing a volunteer agreement for the volunteer's signature;
- Completion of Garda vetting (if applicable);
- Ratification of appointments by the board of charity trustee where required;
- Providing interview feedback to unsuccessful candidates who request it.

Confidentiality and Data Protection

Coastline Sight and Hearing respects the right to privacy and confidentiality of our volunteers and prospective volunteers.

Coastline Sight and Hearing may from time to time in the course of administering its business, and exercising its legal rights and performing its legal obligations in connection with the recruitment of volunteers, need to process both personal data and special categories of personal data db checks.

Coastline Sight and Hearing

Report of the Trustees for the Year Ended 30 April 2024

OBJECTIVES AND ACTIVITIES

Coastline Sight and Hearing will process such data in accordance with the applicable data protection legislation including the General Data Protection Regulation and implementing legislation. Further details in relation to what personal data is collected in relation to volunteers or prospective volunteers, and the purposes for which such data may be used are set out in Coastline Sight and Hearing data protection policy, (which may be amended or updated every 2 years).

Reference Checks

References checks and any verification of educational qualifications, which involves contact with third parties will only take place once Coastline Sight and Hearing forms a clear view that it would like to recruit a candidate volunteer.

Coastline Sight and Hearing will always request the permission of the candidate volunteer in advance of checking references or qualifications. Reference checks for every candidate volunteer are carried out in the same way. It is the policy of Coastline Sight and Hearing to seek [2] references, preferably from separate sources.

Training and Development

Before a volunteer commences their role, they will be invited to an induction. As part of their induction, the volunteer will be provided with a detailed Volunteer Role Description. The Volunteer Role Description specifies the responsibilities and tasks involved in the volunteer's role, Coastline Sight and Hearing expectation as to the manner in which these responsibilities and tasks will be carried out and any other relevant information applicable to the role. The volunteer will have an opportunity to voice any queries they may have about their role. In addition, the volunteer will be provided with information about:

- The vision, mission and organisational structure of Coastline Sight and Hearing
- How their role fits within the broader purpose of Coastline Sight and Hearing;
- The supports available to volunteers in Coastline Sight and Hearing including key contacts, information about the volunteer's supervisor/line manager and communication channels within Coastline Sight and Hearing;
- The type of commitment expected of volunteers;
- The space, equipment and facilities necessary for the volunteer to carry out their role;
- Health and safety, including any applicable risk assessments in respect of the volunteer's role;
- Coastline Sight and Hearing Code of Conduct for Volunteers;
- Details of Coastline Sight and Hearing grievance and disciplinary procedures ;
- All other relevant policies and procedures of Coastline Sight and Hearing;

An appropriate level of training is offered to all volunteers to enable them to fulfil their role as effectively as possible.

Trial Period

A trial period may be set in respect of volunteer roles to ensure both the volunteer and Coastline Sight and Hearing satisfied with the volunteering arrangement. The duration of the trial period is dependent on the nature and hours of the volunteer role.

Support and Supervision

Volunteers have access to support and supervision during their trial period and throughout their volunteering period. Difficulties that arise will be dealt with in a fair, open and efficient way and in line with Coastline Sight and Hearing grievance and disciplinary procedures. All volunteers are allocated a designated supervisor/point of contact who they should contact if they have any questions about their role or if any difficulties arise in the course of carrying out their role.

Expenses

Volunteers may be reimbursed for expenses incurred, in line with the Coastline Sight and Hearing policies and procedures and by prior arrangement only.

Review of Policy

The board of charity trustees will review this policy every 2-year intervals or as appropriate. All other staff and volunteers, including charity trustees, are expected to facilitate this process.

Coastline Sight and Hearing

Report of the Trustees for the Year Ended 30 April 2024

FINANCIAL REVIEW

Financial position

The results for the year and the financial position at the end of the year are shown in the attached financial statements

During the year the Charity had income of £35,942 of which £15,000 was restricted funds from people trust to deliver activities. Expenses were £28,542.

The activities delivered thru this grant has made positive impact on members and community we operate.

Reserves policy

The Trustees consider the level of reserves which currently stan at £23,676 (£12,761 unrestricted) prudent for the Charity at this time taking into account potential liabilities in the event that the charity ceased. Our Reserves Policy is reviewed annually.

4. Plans for Future Periods

We have focused on assimilating learning into new strategic development for the organisation as we start working on our next long-term strategic plan.

Focus remains on establishing our staff team, taking in consideration the skills and increased wellbeing requirements imposed by the new conditions within which we operate.

Long-term fundraising donations and grants remains a key priority, especially given the uncertainty of world wide global events to support our members.

Finally, we continue to strive to better communicate our work with our members supporters and the community.

Coastline Sight and Hearing

Report of the Trustees for the Year Ended 30 April 2024

FINANCIAL REVIEW

Reserves policy

Coastline Sight and Hearing aims to maintain a general reserve of unrestricted funds sufficient to meet its financial, legal and moral obligations to its service users, employees and volunteers and to all relevant authorities." What are reserves and why does Coastline Sight and Hearing need them?

Reserves are a parcel of unencumbered assets that an organisation maintains over and above those required for the day to day operations. Bumps in the road Reserves allow the organisation to deal with any 'bumps in the road', such as sudden and unexpected reductions in income or large items of expenditure that were not budgeted for.

It is typical organisation, including a charity, to maintain a general reserve comprising assets which are either cash (i.e. cleared funds at the bank) or in a form that can be converted in to cash within the required period.

Coastline Sight and Hearing is no different to many other organisations; it needs a general reserve:

- To cover a shortfall in income, for example, if one of the trustees withdrew funding, the reserve could be called upon to provide the necessary cashflow until a replacement funder was found.
- To meet an unexpected expense.

Closure

In addition to the 'bumps in the road' scenario, the existence of adequate reserves will ensure that, if the worst happens and the organisation needs to be closed down, there will be sufficient funds to meet all of its obligations and liabilities as part of a managed exit.

Why does Coastline Sight and Hearing need a Reserves Policy ? Coastline Sight and Hearing needs the Policy for four principal reasons:

1. To assist the Trustees to assess what the sufficient level of reserves should be at any given time. Indeed, this will change over time as the charity grows, the services it provides change and the risk profile of its income and expenditure changes.

It should be noted that, whilst Coastline Sight and Hearing like all charities should be maintaining sufficient reserves, it also has a duty to not be over-cautious and maintain excessive levels of reserves. Subject to maintaining sufficient reserves (in accordance with the Policy) Coastline Sight and Hearing should apply all of its income in the provision of the services detailed in its charitable objectives.

2. To clarify the arrangements for monitoring and reviewing the level of reserves.

3. For compliance purposes, as standard accounting practice requires charities to report on its reserves and reserves policy in the annual statutory accounts.

4. To assist with fundraising, as many charitable trusts and similar organisations now require details of, or even sight of, the Policy as part of their assessment of any funding application.

How will the Policy apply in practice?

The Trustees will agree a target level for the general reserve, which will be kept under review and reassessed regularly.

The actual level of reserves at any time will then be measured against this target, and appropriate action taken to make up any shortfall / utilise any surplus.

How will the target level of general reserves be assessed?

In assessing the appropriate level for the target general reserve, the Trustees will consider each of the following:

1. Income risk: the robustness of the current income streams, Coastline Sight and Hearing sensitivity to the partial or complete withdrawal of any particular funding source and the likelihood and timing of any potential replacement / new funding.

2. Expenditure risk: the level of confidence in the expenditure budgeted for the current period, the likelihood and likely magnitude of unbudgeted costs arising and the ability of Coastline Sight and Hearing to flex spending in the short to medium term in response to unexpected events.

3. General operating environment: the potential external risks / developments / changes that could impact Coastline Sight and Hearing operating position, such as changes in government legislation, changes in priorities at the local authority, activity by 'competitor' charities or the loss of key staff members.

4. Cost of closure: should an event or events occur which cause the Trustees to decide to close Coastline Sight and Hearing, how closure of the charity would be managed and funded. Arrangements for monitoring and reviewing the general reserve, and the Policy itself.

Given that Coastline Sight and Hearing is a , growing organisation, it is likely that the target general reserve will change from time to time.

Coastline Sight and Hearing

Report of the Trustees
for the Year Ended 30 April 2024

FINANCIAL REVIEW

The target general reserve, and indeed the Policy itself, will be the subject of a regular review between the Trustee. Any proposed changes will be reported to, and discussed at, the -Committee meeting.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a charitable incorporated organisation (CIO).

Coastline Sight and Hearing

Report of the Trustees for the Year Ended 30 April 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Coastline Sight and Hearing was established in 1 August 2018 as Rvs Sightloss under the branch of Royal voluntary service.

In 2021 we changed the name to Coastline Sight and Hearing no longer under the branch of Rvs. In 5th May 2022 Coastline Sight and Hearing became a registered charity CIO foundation.

Coastline Sight and Hearing has been established as a Foundation Model Charity. This means that the current Trustees are the only full members, and appoint further Trustees.

Aim

Although, as a Foundation Charity, the formal legal mechanism for appointing new Trustees is by vote of the current Trustees, Coastline Sight and Hearing is committed to making the recruitment process as open, transparent, accountable, and supportive as possible.

The Trustees are also committed to increasing the number of Trustees, having regard to the skills required to take forward the charitable objectives of Coastline Sight and Hearing Constitution, the operational needs of the Trust, and the needs and aspirations of the local community that we serve, as defined in our Area of Benefit (Along the Yorkshire Coast area and Surrounding areas we operate).

Finally the Trustees are committed to ensuring that the Board of Trustees fully reflects the diversity and range of the local community and that it complies with both the spirit and letter of its Equal Opportunities and Diversity Policy.

Trustee Duties and Responsibilities

To ensure that Coastline Sight and Hearing complies with its governing document, charity law, and all relevant legislation or regulations.

- o To ensure that Coastline Sight and Hearing exclusively pursues its objectives as defined in its governing document.
- o To ensure that Coastline Sight and Hearing applies its resources exclusively in pursuance of its objectives, i.e. the organisation must not spend money on activities that are not included in its own objectives, no matter how worthwhile or charitable those activities are.
- o To contribute actively to the Board of Trustees' role in giving firm strategic direction to Coastline Sight and Hearing, setting overall policy, defining goals, setting targets and evaluating performance against those agreed targets.
- o To safeguard the good name and values of Coastline Sight and Hearing.
- o To represent Coastline Sight and Hearing at any functions and meetings

Fundraising etc as appropriate.

- o To declare any conflict of interest while carrying out the duties of a trustee.
- o To be collectively responsible for the actions of Coastline Sight and Hearing and other trustees.
- o To ensure the effective and efficient administration of Coastline Sight and Hearing.
- o To abide by the equal opportunities, health and safety and safeguarding policies and to ensure they are fully implemented and observed by Coastline Sight and Hearing, including all staff and volunteers.
- o To ensure the financial stability of Coastline Sight and Hearing.
- o To make sure Coastline Sight and Hearing is properly insured against all reasonable risks.
- o As appropriate, and in line with Coastline Sight and Hearing employment policies and procedures, to appoint and support the employees and monitor their performance.
- o To use any specific knowledge or experience they have to help the Board of Trustees reach sound decisions. This will involve scrutinising Board papers, leading discussions, focusing on key issues, and providing advice and guidance requested by the Board on new initiatives, or other issues relevant to Coastline Sight and Hearing work and in which the Trustee has special expertise.
- o To ensure that where necessary Coastline Sight and Hearing seeks external professional advice.
- o To participate in other tasks as arise from time to time, such as interviewing new staff, helping with fundraising, and recruiting and supporting further Trustees.
- o To keep informed about the activities of Coastline Sight and Hearing and wider issues that affect its work.

What Coastline Sight and Hearing will offer Trustees.

Becoming a Trustee offers a number of personal benefits. It can: Allow to put existing skills and experience to good use. o Allow you to make a contribution that will be valued by others.

o Increase your own skills, experience and confidence, which in turn can be valuable for other areas of your life and help increase employment prospects.

o Give you the opportunity to have a say in how the organisation is run.

Coastline Sight and Hearing

Report of the Trustees for the Year Ended 30 April 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

- o Give you the opportunity to network and meet others.
- o Offer you the opportunity to get involved in local community networking. However Coastline Sight and Hearing recognises that becoming a Trustee can be a daunting step for many people who nonetheless have valuable skills and insight to contribute. Coastline Sight and Hearing is therefore committed to working with Trustees, prospective, new and old, to ensure they have a full understanding of Coastline Sight and Hearing work and responsibilities, and are supported in taking on the role of a Trustee. Coastline Sight and Hearing will do this by:
 - o during the recruitment process informal and relaxed opportunities for prospective Trustees to find out about Coastline Sight and Hearing e role of a Trustee, and what would be involved.
 - o Ensuring that once appointed each new Trustee has a full induction meeting with the Chair and Board of Trustees at which any special needs or support required by the new Trustee to effectively discharge their role will be noted and discussed.
 - o Ensuring that all such reasonable special needs of any Trustee are met, and that these requirements are reviewed and updated annually for all Trustees. Annual Recruitment Process

Step One

- o The Board reviews recruitment policy and procedure and amends where necessary, as well as updating all relevant application and supporting documents.
- o The Board reviews and updates the Organisational Information / Trustee updates the relevant website pages as appropriate.
- o The Board agrees the timetable for the recruitment process, including deadline for applications, deadline for review of applications and shortlisting, deadline for interviews, and date for Board of Trustees meeting to meet and appoint new Trustees. Step Two

- o Advertise for Trustees and invite expressions of interest/requests for Application Forms.

- o Ensure that full details of the role, how to apply, what is involved and other relevant supporting information have been provided on the Coastline Sight and Hearing website.

- o The Board of Trustees will offer an informal opportunity for prospective Trustees to find out more about the role.

- o Advertise the recruitment process widely, including on the Coastline Sight and Hearing website and other relevant platforms and via local community groups which from time to time the Board may deem appropriate. o Particular regard will be paid to ensuring that the advertising of the role ensures that all sections of the local population are reached in line with Coastline Sight and Hearing commitment to Equalities and Diversity. Step Three

- o Acknowledge and send out application forms, keeping a record of who has requested one.

- o Follow up Application Forms that are sent out and ensure they are returned by closing date. Step Four

- o The Board of Trustees, agree shortlisting process, agree interview questions and agree dates for shortlisting and interviews.

Step Five

- o Shortlisting will be done by an agreed and transparent scoring system with all notes by all Panel members to be kept on record for reference for six months. o Successful candidates to be invited to interview and those not shortlisted to be invited to help in another volunteer role where appropriate.

Step Six

- o Shortlisted candidates interviewed by Trustees with interviews scored using a consistent and transparent system and all records from all panel members to be kept on file for six months,
- o Panel agree candidates to recommend to the full Board of Trustees for selection and appointment. Those not selected informed and invited to help in another volunteer role where appropriate.

Step Seven

- o Full Board meeting to meet and appoint the new Trustees.

Step Eight

- o New Trustees provided with induction

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1198829

Coastline Sight and Hearing

Report of the Trustees
for the Year Ended 30 April 2024

Trustees

Mr Antonio Mollica

Mr Alan Geoffery Banks (resigned 25.7.23)

Ms Christine Collins (resigned 13.10.23)

Ms Teresa Anne Scholes

Ms Lisa Swain

Mr Tony Wilson (appointed 4.10.23)

Ms Dawn Plant (appointed 3.10.23)

Mr Graham Varley (appointed 3.10.23)

Company Secretary

Mr Tony Wilson

Independent Examiner

Asquith Accountants Ltd

Rowan House

7 West Bank

SCARBOROUGH

North Yorkshire

YO12 4DX

Approved by order of the board of trustees on 28 November 2024 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Antonio Mollica', written in a cursive style.

Mr Antonio Mollica - Trustee

Independent Examiner's Report to the Trustees of
Coastline Sight and Hearing

Independent examiner's report to the trustees of Coastline Sight and Hearing ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Miss Jennifer Springham
The Association of Chartered Certified Accountants

Asquith Accountants Ltd
Rowan House
7 West Bank
SCARBOROUGH
North Yorkshire
YO12 4DX

28 November 2024

Coastline Sight and Hearing

Statement of Financial Activities
for the Year Ended 30 April 2024

	Notes	Unrestricted fund £	Restricted funds £	Year Ended 30.4.24 Total funds £	Period 5.5.22 to 30.4.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		3,492	-	3,492	2,417
Charitable activities					
Activities undertaken directly		<u>17,450</u>	<u>15,000</u>	<u>32,450</u>	<u>29,304</u>
Total		<u>20,942</u>	<u>15,000</u>	<u>35,942</u>	<u>31,721</u>
EXPENDITURE ON					
Charitable activities					
Activities undertaken directly		12,889	12,499	25,388	12,059
Support costs		<u>3,154</u>	<u>-</u>	<u>3,154</u>	<u>3,386</u>
Total		<u>16,043</u>	<u>12,499</u>	<u>28,542</u>	<u>15,445</u>
NET INCOME		4,899	2,501	7,400	16,276
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>7,862</u>	<u>8,414</u>	<u>16,276</u>	<u>-</u>
TOTAL FUNDS CARRIED FORWARD		<u>12,761</u>	<u>10,915</u>	<u>23,676</u>	<u>16,276</u>

The notes form part of these financial statements

Coastline Sight and Hearing**Balance Sheet**
30 April 2024

	Notes	Unrestricted fund £	Restricted funds £	30.4.24 Total funds £	30.4.23 Total funds £
FIXED ASSETS					
Tangible assets	5	2,048	3,261	5,309	2,317
CURRENT ASSETS					
Debtors	6	172	5,800	5,972	4,370
Cash at bank and in hand		<u>11,861</u>	<u>1,854</u>	<u>13,715</u>	<u>11,164</u>
		12,033	7,654	19,687	15,534
CREDITORS					
Amounts falling due within one year	7	(1,320)	-	(1,320)	(1,575)
NET CURRENT ASSETS		<u>10,713</u>	<u>7,654</u>	<u>18,367</u>	<u>13,959</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		12,761	10,915	23,676	16,276
NET ASSETS		<u>12,761</u>	<u>10,915</u>	<u>23,676</u>	<u>16,276</u>
FUNDS	8				
Unrestricted funds				12,761	7,862
Restricted funds				<u>10,915</u>	<u>8,414</u>
TOTAL FUNDS				<u>23,676</u>	<u>16,276</u>

The notes form part of these financial statements

Coastline Sight and Hearing

Balance Sheet - continued
30 April 2024

The financial statements were approved by the Board of Trustees and authorised for issue on 28 November 2024 and were signed on its behalf by:

Mr Antonio Mollica - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 33% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

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

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

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	Year Ended 30.4.24	Period 5.5.22 to 30.4.23
	£	£
Depreciation - owned assets	<u>2,133</u>	<u>555</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2024 nor for the period ended 30 April 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2024 nor for the period ended 30 April 2023.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,417	-	2,417
Charitable activities			
Activities undertaken directly	<u>15,304</u>	<u>14,000</u>	<u>29,304</u>
Total	<u>17,721</u>	<u>14,000</u>	<u>31,721</u>
EXPENDITURE ON			
Charitable activities			
Activities undertaken directly	11,473	586	12,059
Support costs	<u>3,386</u>	<u>-</u>	<u>3,386</u>
Total	<u>14,859</u>	<u>586</u>	<u>15,445</u>
NET INCOME	2,862	13,414	16,276
Transfers between funds	<u>5,000</u>	<u>(5,000)</u>	<u>-</u>
Net movement in funds	<u>7,862</u>	<u>8,414</u>	<u>16,276</u>
TOTAL FUNDS CARRIED FORWARD	<u>7,862</u>	<u>8,414</u>	<u>16,276</u>

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 May 2023	2,184	688	2,872
Additions	<u>349</u>	<u>4,776</u>	<u>5,125</u>
At 30 April 2024	<u>2,533</u>	<u>5,464</u>	<u>7,997</u>
DEPRECIATION			
At 1 May 2023	328	227	555
Charge for year	<u>330</u>	<u>1,803</u>	<u>2,133</u>
At 30 April 2024	<u>658</u>	<u>2,030</u>	<u>2,688</u>
NET BOOK VALUE			
At 30 April 2024	<u>1,875</u>	<u>3,434</u>	<u>5,309</u>
At 30 April 2023	<u>1,856</u>	<u>461</u>	<u>2,317</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.24 £	30.4.23 £
Other debtors	13	-
Prepayments	<u>5,959</u>	<u>4,370</u>
	<u>5,972</u>	<u>4,370</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.24 £	30.4.23 £
Social security and other taxes	120	-
Accrued expenses	<u>1,200</u>	<u>1,575</u>
	<u>1,320</u>	<u>1,575</u>

8. MOVEMENT IN FUNDS

	At 1.5.23 £	Net movement in funds £	At 30.4.24 £
Unrestricted funds			
General fund	7,862	4,899	12,761
Restricted funds			
People's Health Trust	8,414	2,501	10,915
TOTAL FUNDS	<u>16,276</u>	<u>7,400</u>	<u>23,676</u>

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	20,942	(16,043)	4,899
Restricted funds			
People's Health Trust	15,000	(12,499)	2,501
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>35,942</u>	<u>(28,542)</u>	<u>7,400</u>

Comparatives for movement in funds

	Net movement in funds £	Transfers between funds £	At 30.4.23 £
Unrestricted funds			
General fund	2,862	5,000	7,862
Restricted funds			
Arts and craft hub	5,000	(5,000)	-
People's Health Trust	<u>8,414</u>	<u>-</u>	<u>8,414</u>
	<u>13,414</u>	<u>(5,000)</u>	<u>8,414</u>
TOTAL FUNDS	<u>16,276</u>	<u>-</u>	<u>16,276</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	17,721	(14,859)	2,862
Restricted funds			
Arts and craft hub	5,000	-	5,000
People's Health Trust	<u>9,000</u>	<u>(586)</u>	<u>8,414</u>
	<u>14,000</u>	<u>(586)</u>	<u>13,414</u>
TOTAL FUNDS	<u>31,721</u>	<u>(15,445)</u>	<u>16,276</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2024.

Coastline Sight and Hearing

Detailed Statement of Financial Activities
for the Year Ended 30 April 2024

	Year Ended 30.4.24 £	Period 5.5.22 to 30.4.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	3,492	2,417
Charitable activities		
Members fees	200	-
Grants	<u>32,250</u>	<u>29,304</u>
	<u>32,450</u>	<u>29,304</u>
Total incoming resources	35,942	31,721
EXPENDITURE		
Charitable activities		
Wages	5,562	546
Purchases for clients	172	566
Rent	7,270	3,030
Insurance	154	75
Printing and stationery	849	489
Room hire	1,159	1,684
Clothing and uniforms	-	757
Telephone	30	10
Repairs and renewals	320	526
Travel and trips	4,503	996
Workshops and classes	1,142	693
Refreshments	600	117
Garden and allotment	681	404
Website and advertising	122	586
Sundries	424	605
Donations	-	60
Interpreter fees	513	360
Licences and subscriptions	54	-
Fixtures and fittings	330	328
Computer equipment	<u>1,803</u>	<u>227</u>
	25,688	12,059
Support costs		
Governance costs		
Accountancy fees	2,854	1,827
Legal fees	<u>-</u>	<u>1,559</u>
	2,854	3,386

This page does not form part of the statutory financial statements

Coastline Sight and Hearing

Detailed Statement of Financial Activities
for the Year Ended 30 April 2024

	Year Ended 30.4.24 £	Period 5.5.22 to 30.4.23 £
Total resources expended	<u>28,542</u>	<u>15,445</u>
Net income	<u>7,400</u>	<u>16,276</u>

This page does not form part of the statutory financial statements