

Registered Charity Number: 204279

Signed

**Report of the Trustees and  
Unaudited Financial Statements for the  
Year Ended 31 March 2024  
for  
Insight Gloucestershire**

Louise Newman & Co Ltd  
2 Bath Mews  
Bath Parade  
Cheltenham  
Gloucestershire  
GL53 7HL

**Insight Gloucestershire**  
**Contents of the Financial Statements**  
**For the year ended 31 March 2024**

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## Insight Gloucestershire

### Reference and Administrative Details

For the year ended 31 March 2024

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**Charity number** 204279 (England and Wales)

**Registered office** 18 Albion Street  
Cheltenham  
GL52 2RZ

**Board of trustees:** Trustees who served during the year and up to the date of this report were as follows:  
Ann Lightfoot (Chair)  
Tim Rice  
Michael Johnson  
Elizabeth Bristow  
Louise Simmonds (Secretary)  
Sammy Rosser (Resigned June 2023)  
Hazel Holland (Resigned Nov 2023)

**General Manager** Steve Martin (Retired May 2023)

**Independent examiners** Louise Newman & Co Ltd  
2 Bath Mews  
Bath Parade  
Cheltenham  
GL53 7HL

**Insight Gloucestershire**  
**Report of the Trustees**  
**For the year ended 31 March 2024**

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The trustees present their report and the financial statements for the year ended 31 March 2024 and also wish to express their sincere thanks to all staff and volunteers for their hard work over the past year.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

**About Insight Gloucestershire**

The charitable object of Insight Gloucestershire is to promote the relief of sight impaired people within Gloucestershire. The charity was formerly known as the Gloucestershire County Association for the Blind and changed its name in 2013.

Insight Gloucestershire provides timely and appropriate support services for all people affected by sight loss in Gloucestershire, along with their families and friends. Our aim is to ensure people with sight impairment in the county are able to lead active, independent and fulfilled lives.

We work with people affected by sight impairment to help them navigate the often-complex provision of services, joining up health, social care and community services.

Our agreed organisational objectives are:

- To ensure all people with sight impairment in Gloucestershire (and their family and friends) know where they can find support relevant to their personal situation.

- To provide a range of good quality, high impact services driven by the voice and needs of our clients.
- To build a strong and sustainable organisation which adds real value, can demonstrate its impact and has the confidence of the people and organisations we work with.

## **Review of the year**

This year has been one of significant change for Insight Gloucestershire. In May, our General Manager, Steve Martin, retired after many years at the charity. In light of the Board's concerns over recent years about the financial sustainability of the charity, the trustees took the opportunity of Steve's retirement to explore new options for the future.

In July, a new partnership was put in place with Sight Support West of England, a neighbouring sight loss charity working in Bristol, South Glos and Bath & N-E Somerset. The partnership agreement sees Insight join with Sight Support and another local charity, Wiltshire Sight, in operating a joint management model, sharing costs, learning and efficiencies.

As a result of the new partnership, July to December saw significant changes to Insight's operations. Our policies and procedures were reviewed and updated to ensure our services are both compliant and reflecting best practice. We moved our finances over from a predominantly paper-based system to a new online system, which enables us to record and reconcile all transactions quickly and produce effective management reports. We introduced a new Client Management System, alongside a new Sight Loss Assessment Framework to guide our work with our clients and provide impact data to inform our service development. We launched a new website in November, which includes the ability to take donations online, and started work on a 10-year funding strategy.

In January our Community Sight Loss team moved to a community-based model, opening more hubs across the county where clients can

access services and peer support.

We revamped our volunteer recruitment and training procedures in late 2023, and focussed our recruitment on volunteers who can help support the new hubs and social groups.

Throughout all this change, the Insight team have continued to provide emotional and practical support to clients on a daily basis, alongside running social groups, theatre trips and lunch clubs in Cheltenham and Gloucester.

We have had some good fundraising successes over the past year; continuing to bring in grant funding to support our core operations, and starting to implement fundraising activities to build other income streams over the coming years.

Overall, the year has not been easy, with many changes needed, and we have sadly lost some long-standing staff members. However, we still have a dedicated team in place, excited for the future and embracing a new way of working. We are delighted with the changes we have put in place so far this year and are confident that the charity has an exciting few years ahead as we continue our development.

During the year we learnt of the sad passing of Hazel Holland, who was a long-time supporter of the charity and a member of the Board of Trustees for many years. Hazel will be remembered as a hugely valued and highly regarded member of the team.

Specific progress against the key objectives we set ourselves for 23-24 is summarised below:

- **Increase the reach of our services through the development of hubs across the county where people with sight loss can access local information, advice and guidance;**

In January 2024 we opened six new monthly hubs in Bishops Cleeve, Bourton-on-the-Water, Chipping Campden, Cirencester, Dursley and Tewkesbury. Alongside our exiting hubs in Gloucester, Moreton-in-Marsh and Stroud, and our resource centre in Cheltenham, we now

have 10 locations across the country where people can access advice and guidance from our Community Sight loss Team.

- **Expand our provision of social opportunities for people with sight loss to help reduce the risk of isolation;**

Alongside each of the advice hubs listed above, we are also running social groups, providing access to peer support for people with sight loss in 10 locations. Supported by local volunteers, these groups provide a lifeline for many who are struggling with the emotional impact of losing their sight.

- **Develop our monitoring and evaluation systems to enable us to better measure the outcomes and impact of our work on the lives of our clients;**

In October 2023 we moved our client data onto a new bespoke Client Management System, built around the Sight Loss Assessment Framework which was provided to us by Sight Support West of England.

The new system will enable us to track clients' progress working with us, enabling us to report back on outcomes and impact of our work. As it will take time to build up the volume of data, we expect to be able to produce outcome reports from the end of 2024.

- **Explore opportunities for closer working with other local sight loss charities, to help improve our fundraising capacity, reduce our central costs and increase the exchange of key learning and good practice.**

As outlined above, in July 2023 we joined forces with Sight Support West of England and Wiltshire Sight. Our new partnership model has already had huge benefits in terms of increased fundraising capacity and reduced central costs. The partnership has also enabled us to update our policies, procedures and systems which were in need of attention, and to introduce best practice tools such as the Sight Loss Assessment Framework.

We are confident that this model of partnership working will continue to have huge benefits for the charity, and in turn for people with sight impairment across the county.

## **Plans for the Future**

Our key development priorities for the 2024-25 year include:

- Review geographic reach of our hubs in Gloucestershire and develop a plan to cover underserved areas. Ensure all community hubs run effectively and are supported by local volunteers;
- Continue work to integrate the teams and cultures of Insight, Sight Support and Wiltshire Sight to maximise our effectiveness, share our learning and reduce costs;
- Grow awareness of our charity as the local charity of choice within our community through increased attendance at community events and an increased focus on PR through traditional media channels;
- Further develop our fundraising income streams, including active promotion of legacy giving, and development of sponsored fundraising events.
- Review our premises in Cheltenham and explore the possibilities of opening retail outlets in Gloucestershire to provide a new stream of unrestricted income.

## **Financial Review**

Income and expenditure for 2023/24 were in line with the budget set for the year by the Board.

A new funding strategy has been developed and will be approved by the Board in mid-2024. This strategy lays out how the charity will develop and diversify its income streams over the next ten years, under the guidance of Sight Support West of England. Alongside the new model of joint working which is reaping benefits in terms of shared management, fundraising and overhead costs, the trustees are now confident that the



charity is back on a sustainable footing.

For the reasons given, The Board of Trustees continues to adopt the going concern basis in preparing the financial statements.

### **Charitable Funders and Supporters**

Insight Gloucestershire wishes to thank all its charitable funders and supporters, listed below for the year April 2023 – March 2024. As an independent charity we rely on the generosity of our supporters and the local community. Without their support we would not be able to deliver any of our valuable work providing local support for blind and partially sighted people in communities across Gloucestershire:

Anton Jurgens Foundation	Lennox Hannay Charitable Trust
The Barnwood Trust	The National Lottery Community Fund
D.G. Albright Charitable Trust	NISA Making a Difference Locally
Douglas Arter Foundation	Rausing Trust
Evans Adlard Charitable Trust	Renishaw plc
Gloucestershire County Council	Rockcliffe Charitable Trust
Gloucestershire Disability Fund	Gardners Trust
Inman Trust	Sue Gore and family
James Tudor Foundation	Summerfield Charitable Trust
Kevin Tait Opticians, Moreton-in-Marsh	Tewkesbury Town Council
Chapman Opticians, Cheltenham	Thomas Pocklington Trust
Langtree Trust	Ulverscroft Foundation
Leckhampton Parish Council	

### **Reserves policy**

Total funds held at 31 March 2024 were £307,191, of which £33,655 to be were restricted in accordance with the donors' wishes. A further £88,892 of unrestricted reserves are tied up in the capital assets of the charity, namely the building in Cheltenham.

Our current level of unrestricted free reserves is therefore £184,644.

The Trustees are particularly aware of the need to take certain factors into account to cover fluctuations in income (principally legacies), current liabilities and unplanned expenditure. The target amount for contingency set by the charity is therefore six months' operating costs, plus an amount of £50,000 to cover building repairs, and £10,000 for redundancy liability for longstanding employees. The level of free reserves is currently at the right level to meet these three potential liabilities.

The level of reserves has been set by the Board of Insight Gloucestershire taking into account the following:

- The smooth running of the charity, and the provision of core services to sight impaired clients, needs to be maintained. Funds should be available to continue to subsidise the provision of core services until alternative sources of funding can be found.
- If the charity were to close it would take a minimum of six months to find alternative and equivalent sources of support for our sight impaired clients across Gloucestershire.
- Funding should be available to deal with the contingencies which might arise in the day to day running of the organisation, including significant repairs to our building in Cheltenham which is showing signs of age.
- A number of costs would be associated with dissolution of the charity.

## **Structure, Governance and Management**

Insight Gloucestershire is a registered charity, controlled by its governing document, a constitution, last amended in September 2013.

The organisation is governed by a Board of Trustees. The Trustees do not receive any remuneration for their services to the charity.

In the event of the charity being wound up, the trustees have no liability to contribute to its assets.

Day-to-day management of the charity is delegated to the CEO and management team of Sight Support West of England under a rolling

contract which is reviewed annually. The CEO of Sight Support reports formally to the Insight Board of Trustees every two months.

### **Related Parties**

There were no material related party transactions with trustees or senior management.

### **Risk management and delegation**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate systems and controls are in place in order to mitigate those risks and to provide reasonable assurance against fraud and error. During the year the trustees have considered the major risks and systems have been put in place to mitigate their impact. The risk analysis is discussed at every other Board meeting, and a full review takes place annually.

The charity has a Schedule of Delegation in place which defines which decisions are taken by the Board of Trustees and which are delegated to the operational management team of Sight Support West of England. The Schedule is reviewed annually and covers areas of strategy, risk management, legal obligations, organisational policies and procedures, variations to agreed budget and strategic use of reserves.

### **Public Benefit**

The Board of Trustees have given due consideration to Charity Commission published guidance on the operation of the public benefit requirement and confirm that these requirements are met by the charity.

### **Statement of Responsibilities of the Trustees**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees

to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees 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.

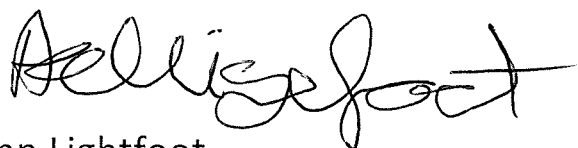
The trustees are responsible for the maintenance and integrity of the corporate financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity have no liability to contribute to the assets of the charity in the event of winding up. The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

## **Independent examiners**

Louise Newman & Co Ltd were re-appointed as the charitable company's independent examiners during the year and has expressed their willingness to continue to act in that capacity.

Approved by the trustees on 24<sup>th</sup> September 2024 and signed on their behalf by

A handwritten signature in black ink, appearing to read 'Ann Lightfoot', with a stylized, cursive script.

Ann Lightfoot

Chair of Trustees

24<sup>th</sup> September 2024

## **Insight Gloucestershire**

### **Independent Examiner's Report to the Trustees**

**For the year ended 31 March 2024**

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I report to the charity trustees on my examination of the accounts of Insight Gloucestershire for the year ended 31 March 2024.

#### **Responsibilities and basis of report**

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

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

#### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Louise Newman ACCA  
Louise Newman & Co Ltd



2 Bath Mews  
Bath Parade  
Cheltenham  
Gloucestershire  
GL53 7HL

Date: ..... 24<sup>th</sup> September 2024

**Insight Gloucestershire**  
**Statement of Financial Activities**  
**For the year ended 31 March 2024**

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		Unrestricted fund	Restricted fund	31.3.24 Total funds	31.3.23 Total funds
	Notes			£	£
<b>Incoming Resources</b>					
Donations And Legacies		60,157	128,144	188,301	217,956
Other Trading Activities	2	16,745		16,745	25,311
Investment Income	3	<u>6,017</u>	<u>-</u>	<u>6,017</u>	<u>6,265</u>
<b>Total Incoming Resources</b>		<u>82,919</u>	<u>128,144</u>	<u>211,063</u>	<u>249,532</u>
<b>Resources Expended</b>					
Raising Funds		8,550	16,596	25,146	22,743
<b>Charitable Activities</b>					
Support for people with sight loss		127,564	77,893	205,457	222,695
Governance costs		<u>1,463</u>	<u>-</u>	<u>1,463</u>	<u>1,138</u>
<b>Total Resources Expended</b>		137,577	94,489	232,066	246,576
Net Gain/ (Losses) on Investments		(1,505)		(1,505)	(20,376)
<b>Net Income / Expenditure</b>		(56,163)	33,655	(22,508)	(17,420)
Total Funds Brought Forward		<u>329,699</u>	<u>-</u>	<u>329,699</u>	<u>347,119</u>
<b>Total Funds Carried Forward</b>		<u>273,536</u>	<u>33,655</u>	<u>307,191</u>	<u>329,699</u>

The notes form part of these financial statements



# Insight Gloucestershire

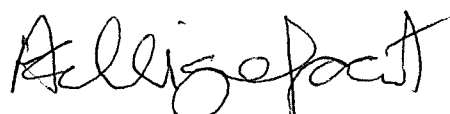
## Balance Sheet

For the year ended 31 March 2024

		Unrestricted funds	Restricted funds	31.3.24 Total funds £	31.3.23 Total funds £
	Notes				
<b>Fixed Assets</b>					
Tangible Assets	6	88,892	-	88,892	88,892
Investments	7	<u>74,337</u>	<u>-</u>	<u>74,337</u>	<u>150,256</u>
		163,229		163,229	239,148
<b>Current Assets</b>					
Stock	8	3,696	-	3,696	2,334
Debtors	9	1,946	-	1,946	-
Prepayment and Accrued Income		1,349	-	1,349	3,685
Cash At Bank		<u>106,468</u>	<u>33,655</u>	<u>140,123</u>	<u>88,214</u>
		113,459	33,655	147,114	94,233
<b>Creditors</b>					
Amounts Falling Due within One Year	10	<u>(3,152)</u>	<u>-</u>	<u>(3,152)</u>	<u>(3,683)</u>
<b>Net Current Assets</b>		<u>110,307</u>	<u>33,655</u>	<u>143,962</u>	<u>90,550</u>
<b>Total Assets Less Current Liabilities</b>		273,536	33,655	307,191	329,699
<b>Net Assets</b>		<u>273,536</u>	<u>33,655</u>	<u>307,191</u>	<u>329,699</u>
<b>Funds</b>					
	11				
Unrestricted Funds				273,536	329,699
Restricted funds				<u>33,655</u>	<u>-</u>
<b>Total Funds</b>				<u>307,191</u>	<u>329,699</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24<sup>th</sup> September 2024 and were signed on its behalf by:

Ann Lightfoot  
Chair of Trustees



The notes form part of these financial statements

## 1. Accounting Policies

### Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

### 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.

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

### 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            - 10% on cost

### Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

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

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

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

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. Other Trading Activities**

	31.3.24	31.3.23
	£	£
200 Club	378	1,706
Equipment Sales	<u>16,367</u>	<u>23,605</u>
	<u>16,745</u>	<u>25,311</u>

**3. Investment Income**

	31.3.24	31.3.23
	£	£
Investment Income	<u>6,017</u>	<u>6,265</u>

**4. Trustees' Remuneration and Benefits**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**5. Comparatives for the Statement of Financial Activities (2022/23)**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME</b>			
Donations and legacies	133,104	84,852	217,956
Other trading activities	25,311	-	25,311
Investment income	<u>6,265</u>	<u>-</u>	<u>6,265</u>
<b>Total</b>	164,680	84,852	249,532

## 5. Comparatives for the Statement of Financial Activities (2022/23) - continued

<b>EXPENDITURE ON</b>			
Raising funds	39,598	-	39,598
<b>Charitable activities</b>			
Support	205,840	-	205,840
Governance	<u>1,138</u>	<u>-</u>	<u>1,138</u>
<b>Total</b>	246,576	-	246,576
Net gains/(losses) on investments	<u>(20,376)</u>	<u>-</u>	<u>(20,376)</u>
<b>NET INCOME/(EXPENDITURE)</b>	(102,272)	84,852	(17,420)
Transfers between funds	<u>84,852</u>	<u>(84,852)</u>	<u>-</u>
Net movement in funds	(17,420)	-	(17,420)
Total funds brought forward	<u>347,119</u>	<u>-</u>	<u>347,119</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>329,699</u>	<u>-</u>	<u>329,699</u>

## 6. Tangible Fixed Assets

	Freehold property £
<b>COST</b>	
At 1 April 2023 and 31 March 2024	<u>88,892</u>
<b>NET BOOK VALUE</b>	
At 31 March 2024	<u>88,892</u>
At 31 March 2023	<u>88,892</u>

Insight Gloucestershire  
Notes to the Financial Statements (continued)  
For the year ended 31 March 2024

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**7. Fixed Asset Investments**

	Listed investments
<b>Market Value</b>	£
At 1 April 2023	44,657
Disposals	(79,557)
Revaluations	<u>1,063</u>
At 31 March 2024	<u>66,163</u>
<b>Provisions</b>	
At 31 March 2023	(5,600)
Revaluation adjustments	<u>(2,574)</u>
At 31 March 2024	<u>(8,174)</u>
<b>Net Book Value</b>	
At 31 March 2024	<u>74,337</u>
At 31 March 2023	<u>150,257</u>

There were no investment assets outside the UK.

**8. Stocks**

	31.3.24	31.3.23
	£	£
Finished goods	3,696	2,334

**9. Debtors: Amounts Falling Due Within One Year**

	31.3.24	31.3.23
	£	£
Trade debtors	<u>1,946</u>	<u>-</u>

# Insight Gloucestershire

## Notes to the Financial Statements (continued)

For the year ended 31 March 2024

### 10. Creditors: Amounts Falling Due Within One Year

	31.3.24	31.3.23
	£	£
Trade Creditors	1,618	
Social Security and other Taxes	1,534	2,830
Other creditors	<u>-</u>	<u>853</u>
	<u>3,152</u>	<u>3,683</u>

### 11. Movement In Funds

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	329,699	(56,163)	273,536
<b>Restricted funds</b>			
Restricted	<u>-</u>	<u>33,655</u>	<u>33,655</u>
<b>Total Funds</b>	<u>329,699</u>	<u>(22,508)</u>	<u>307,191</u>

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	<u>82,919</u>	<u>(137,577)</u>	<u>(1,505)</u>	<u>(56,163)</u>
<b>Restricted funds</b>				
Restricted	128,144	(94,489)		33,655
<b>Total Funds</b>	<u>211,063</u>	<u>(232,066)</u>	<u>(1,505)</u>	<u>(22,508)</u>

Insight Gloucestershire

Notes to the Financial Statements (continued)

For the year ended 31 March 2024

11. Movement In Funds – continued

Comparatives for movement in funds

	At 1.4.22	Net movement in funds	Transfers between funds	At 31.3.23
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	347,119	(102,272)	84,852	329,699
<b>Restricted funds</b>				
Restricted	_____ -	<u>84,852</u>	<u>(84,852)</u>	_____ -
<b>TOTAL FUNDS</b>	<u>347,119</u>	<u>(17,420)</u>	<u>_____ -</u>	<u>329,699</u>

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	<u>164,680</u>	<u>(246,576)</u>	<u>(20,376)</u>	<u>(102,272)</u>
<b>Restricted funds</b>				
Restricted	<u>84,852</u>	<u>(16,596)</u>		<u>84,852</u>
<b>Total Funds</b>	<u>249,532</u>	<u>(246,576)</u>	<u>(20,376)</u>	<u>(17,420)</u>



**11. Movement In Funds – continued**

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

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>				
General fund	347,119	(158,435)	84,852	273,536
<b>Restricted funds</b>				
Restricted	<u>-</u>	<u>118,507</u>	<u>(84,852)</u>	<u>33,655</u>
<b>TOTAL FUNDS</b>	<u>347,119</u>	<u>(39,928)</u>	<u>-</u>	<u>307,191</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	247,599	(384,153)	(21,881)	(158,435)
<b>Restricted funds</b>				
Restricted	<u>212,996</u>	<u>(94,489)</u>		<u>118,507</u>
<b>Total Funds</b>	<u>460,595</u>	<u>(478,642)</u>	<u>(21,881)</u>	<u>(39,928)</u>

**12. Related Party Disclosures**

There were no related party transactions for the year ended 31 March 2024.

**Insight Gloucestershire****Detailed Statement of Financial Activities****For the year ended 31 March 2024**

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	31.3.24 £	31.3.23 £
<b>Income and Endowments</b>		
<b>Donations and Legacies</b>		
Donations	20,182	20,208
Gift aid		1,351
Legacies	11,740	80,000
Grants	<u>156,379</u>	<u>116,397</u>
	<b>188,301</b>	<b>217,956</b>
<b>Other Trading activities</b>		
Equipment Sales	16,367	23,605
200 Club	<u>378</u>	<u>1,706</u>
	<b>16,745</b>	<b>25,311</b>
Investment Income	<u>6,017</u>	<u>6,265</u>
<b>Total incoming resources</b>	<b>211,063</b>	<b>249,532</b>
<b>Resources Expended</b>		
<b>Raising Funds</b>		
Staff salaries	16,596	22,353
200 Club	315	390
Fundraising costs	<u>8,235</u>	<u>          </u>
	<b>25,146</b>	<b>22,743</b>
<b>Charitable Activities</b>		
Staff salaries	82,466	145,684
National insurance	2,377	8,115
Pensions	2,780	4,585
Recruitment	534	-
Staff Training	324	-
Rates and water	3,694	494
Insurance	4,198	2,244
Light and Heat	4,737	3,274

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**Insight Gloucestershire****Detailed Statement of Financial Activities - continued****For the year ended 31 March 2024**

Telephone	1,581	1,882
Postage and stationery	3,906	2,084
Sundries	451	1,684
Bank charges	625	683
Subscriptions	214	40
Property Maintenance	6,681	16,137
IT costs	15,228	18,934
Staff travel	889	-
Redundancy costs	9,403	-
Venue Hire	1,066	-
Low vision equipment	13,165	16,855
Marketing and website	888	-
Grants to other organisations	<u>50,250</u>	<u>-</u>
	<b>205,457</b>	<b>222,695</b>
<b>Governance costs</b>		
Accountancy fees	<u>1,463</u>	<u>1,138</u>
<b>Total resources expended</b>	<b>232,066</b>	<b>246,576</b>
<b>Net income before gains and losses</b>	(21,003)	2,956
<b>Realised recognised gains and losses</b>		
Realised gains/(losses) on fixed asset investments	<u>(1,505)</u>	<u>(20,376)</u>
<b>Net expenditure</b>	<u><u>(22,508)</u></u>	<u><u>(17,420)</u></u>

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