East Sussex Vision Support

England & Wales · Charity number 209535

Details

Other names	EAST SUSSEX ASSOCIATION OF BLIND AND PARTIALLY SIGHTED PEOPLE, THE EAST SUSSEX ASSOCIATION FOR THE BLIND
Status	Registered
Legal form	Charitable company
Company number	00363004
Registered	1962-09-22
Register	View on the Charity Commission register

Contact

Address	13 Vicarage Field Hailsham Bn27 1BD
Phone	01323832252
Email	info@eastsussexblind.org
Website	www.eastsussexblind.org

Activities

Objects: TO PROMOTE THE (PHYSICAL AND GENERAL) WELFARE OF THE BLIND, AND THE PREVENTION OF BLINDNESS, PREFERENCE BEING GIVEN TO THE BLIND ORDINARILY RESIDENT IN THE ADMINISTRATIVE COUNTY OF EAST SUSSEX AND THE UNITARY AUTHORITY OF BRIGHTON AND HOVE. THE WORD BLIND THROUGHOUT THESE PRESENTS SHALL INCLUDE ANY PERSON WHO IS BLIND, OR SUFFERING FROM ANY COMPLAINT OF THE EYES, OR COMES WITHIN THE DEFINITION OF A BLIND PERSON UNDER THE BLIND PERSONS ACT.

Activities: SUPPORTING LOCAL PEOPLE WHO ARE BLIND OR PARTIALLY SIGHTED, AND THEIR CARERS, TO RETAIN OR REGAIN INDEPENDENCE BY PROVIDING INFORMATION, SKILLS TRAINING AND BY PROMOTING SOCIAL INCLUSION, ORDINARILY RESIDENT IN THE ADMINISTRATIVE COUNTY OF EAST SUSSEX AND THE UNITARY AUTHORITY OF BRIGHTON AND HOVE.

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Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Disability
- **Who:** Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** ADMINISTRATIVE COUNTY OF EAST SUSSEX AND THE UNITARY AUTHORITY OF BRIGHTON AND HOVE.
- East Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£360,297	£434,206	-	-
2024-03-31	£373,997	£488,519	-	-
2023-03-31	£508,902	£495,443	£384,372	13
2022-03-31	£409,082	£402,727	-	-
2021-03-31	£414,830	£283,581	-	-

Trustees

Name	Role	Appointed
CLLR Chris Dowling		2014-04-01
Ian George Fletcher-Price		2019-09-11
Julie O'Brian		2021-10-28
Marion Rosemary Shepherd		2021-10-28
Paul Gillett		2015-07-27
Peter George Bowers		2021-09-21
ROGER JOHNSTON		2013-07-12

Linked charities

- ETHEL EUPHEMIA BESGROVE FOR THE BLIND (209535-1)

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East Sussex Vision Support

England & Wales - Charity number 209535

Accounts

Charity Registration No. 209535

Company Registration No. 00363004 (England and Wales)

EAST SUSSEX VISION SUPPORT

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

One Bell Lane
Lewes
East Sussex
BN7 1JU

EAST SUSSEX VISION SUPPORT

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EAST SUSSEX VISION SUPPORT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr I G Fletcher-Price - Chairman Mr R Johnston - Treasurer Mr G Lawson Mr C D Dowling Mr P F Gillett Mrs J O'Brien Mrs M R Shepherd Mr P G Bowers
Secretary	Mr Daniel Brookbank
Charity number	209535
Company number	00363004
Registered office	13 Vicarage Field Hailsham East Sussex BN27 1BD
Independent examiner	TC Group One Bell Lane Lewes East Sussex BN7 1JU
Bankers	Barclays Bank Plc Leicester Leicestershire LE87 2BB
Investment advisors	UBS AG Wealth Management 1 Finsbury Avenue London EC2M 2PP

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 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 (FRS 102) (effective 1 January 2019)".

Objectives and activities

The principal activities of the charity are to promote the physical and general welfare of blind and partially sighted people and the prevention of blindness, preference being given to those ordinarily resident in the county of East Sussex and in the Unitary Authority of Brighton and Hove.

East Sussex Vision Support aims to enhance the lives of people with vision impairment.

Its objectives are to:

- Provide support in adjusting to vision impairment
- Promote independence
- Empower and enable people with vision impairment
- Prevent social isolation
- Maximise opportunities for people with vision impairment
- Promote understanding of vision impairment
- Promote equal access to services

The strategies for achieving those objectives are contained in the 5 Year Business Strategy Dated June 2019. During the course of 2024/2025 we have been working on a new three year strategy for publication in May 2025. Services, delivered to more than 1,360 people locally, include:

- Low Vision Support Workers and Higher Intervention Workers who work on a one-to-one basis with members providing advice, assistance and signposting to services and opportunities
- An Aids and Equipment centre with the latest specialist products available to view and try, coupled with a specialist trained Aids and Equipment Officer
- 10 social groups around the county including three dedicated to younger people, one especially for deaf/ blind people and 7 for older members of the community
- A range of training opportunities including skills training, IT training, including using tablet computers and smart phones and vision awareness training for carers and those working with or related to a person with sightloss
- Sound Tennis Sussex, a group of active members who play sound tennis in Brighton and Hove. At present they are extending their reach to cover the entire county
- A theatre group that attends Devonshire Park Theatre on a regular basis and has the advantage of audio description for every performance
- A volunteer visiting scheme in Brighton and Hove
- A telephone helpline available to anyone who is affected by sightloss
- General advice, support, and assistance.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable company should undertake.

Achievements and performance

Key Performance indicators are recorded for many areas of ESVS's work, below are the main ones for the year 1st April 2024 to 31st March 2025:

- Average number of clients on the database – 1,545
- New referrals received – 246
- Certificate of Visual Impairment received and processed - 143
- Members who accessed Aids and Equipment – 873
- Number who accessed our Tech Support Service – 86
- Number of active volunteers – 144

Financial review

The following pages summarise the trading accounts of the Association for the 12-month period ending 31st March 2025. Detailed accounts are available, on request, from the Association Head Office.

Income for the year was £360,000; The Trustees have reviewed our strategy for the next five years to determine a clear direction financially for ESVS.

Expenses for the year were £434,000. Continued vigilance and control of our expenses will be vital in future.

Despite the very many challenges we faced during the year, we must acknowledge the tremendous contribution made by our staff and volunteers who worked extremely hard to maintain a high quality of service to members and clients.

Reserves policy

The trustees monitor the reserves of the charity. This process considers the nature of all income and expenditure streams, commitments, and the nature of the reserves. The trustees have examined the minimum requirements for free reserves which are unrestricted funds not invested in fixed assets or otherwise committed. The trustees consider that these should be equivalent to six months expenditure.

In the year ended 31st March 2025, amendments have been made to the brought forward unrestricted and restricted funds via prior period adjustments. Further details on this can be found in note 22.

Investment Policy

Discretional investment powers are delegated to the charity's investment managers UBS AG Wealth Management. The trustees consider the income requirements and the risk profile together with the investment managers view if the market. There are no restrictions on the charity's power to invest.

Risk management

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining free reserves at the levels stated later in this report, combined with our annual review of the controls over key financial systems carried out through an internal audit programme, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks and confirm that they have established systems to mitigate the significant risks.

Plans for future periods

2024 to 2025 has been one of our most challenging years to date, with a re-organisation in October 2024 seeing the end of the Higher Intervention Service and a reduction in funding and costs.

We will be publishing a new three year strategy in May 2025 outlining the work we propose to continue.
The East Sussex County Council contract has been extended for a further year until March 2026. ESVS plans to continue working with ESVC to provide these services.

The Brighton City Council contract was renewed in April 2024 for a further year until March 2025. With a further, four year funding agreed from April 2025.

ESVS HQ will remain at 13 Vicarage Field, Hailsham for the foreseeable future.

Structure, governance and management

The charitable company is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 27 August 1940 as amended 10 November 2004.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr I G Fletcher-Price - Chairman	
Mr R Johnston - Treasurer	
Ms S L H Slade	(Resigned 30 January 2025)
Mr G Lawson	
Mr C D Dowling	
Mr P F Gillett	
Mr D J Gumbrell	(Resigned 2 January 2025)
Mrs J O'Brien	
Mrs M R Shepherd	
Mr P G Bowers	

Appointment, induction, and training of trustees

Most trustees are already familiar with the practical work of the charity. New trustees are invited and encouraged to attend training and induction as appropriate to familiarise themselves with the charity, the context in which it operates and their obligations as a trustee. All trustees undergo a standard DBS check.

None of the trustees has any beneficial interest in the company. All the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

East Sussex Vision Support is a User Led Organisation.

Organisation

East Sussex Vision Support has a Board of Trustees currently consisting of 8 trustees, 4 of whom are visually impaired. They meet quarterly and are responsible for the strategic direction and policy of the charity.

Day to day responsibility for the provision of services rests with the Chief Executive, Mr Daniel Brookbank, along with other officers to whom work is delegated as appropriate. The Chief Executive is responsible for ensuring that the charity delivers the services specified and the key performance indicators are met.

Asset cover for funds

Note 19 sets out an analysis of the assets attributable to the various funds. These assets are sufficient to meet the charity's obligations on a fund-by-fund basis.

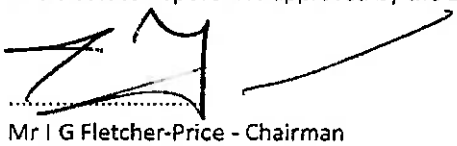
Message from the Chairman - Ian Fletcher-Price

Going into my sixth year as Chairman I know that life for our members is more challenging that it has ever been, the uncertainly of the cost-of-living crisis coupled with changes to benefits have all made live more difficult. But ESVS is here to help whenever and wherever we can. Our dedicated team will always go that extra mile to ensure that members are able to live a fulfilling and independent life.

This financial year has been one of our most difficult but we have had the foresight to cut our costs and keep all our essential services running.

My thanks to the Staff, Volunteers and Trustees for their continued support and hard work.
Ian Fletcher-Price Chairman.

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



Mr I G Fletcher-Price - Chairman

Date: 29/1/26

EAST SUSSEX VISION SUPPORT

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF EAST SUSSEX VISION SUPPORT

I report to the trustees on my examination of the financial statements of East Sussex Vision Support (the charitable company) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charitable 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 the charitable company's financial statements carried out under section 145 of the Charities Act 2011 (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 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 charitable company as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements 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 financial statements 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 financial statements to be reached.



D Martin FCA
TC Group

Office: Lewes

Dated: 29 January 2026

EAST SUSSEX VISION SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year	Notes	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 as restated £
Income and endowments from:						
Donations and legacies	2	129,992	-	27,805	157,797	95,976
Charitable activities	3	-	-	173,674	173,674	217,852
Investments	4	1,955	-	-	1,955	1,919
Other income	5	26,871	-	-	26,871	61,756
Total income		158,818	-	201,479	360,297	377,503
Expenditure on:						
Raising funds	6	15,694	-	-	15,694	11,799
Charitable activities	7	208,675	-	209,837	418,512	477,480
Total expenditure		224,369	-	209,837	434,206	489,279
Net expenditure		(65,551)	-	(8,358)	(73,909)	(111,776)
Net movement in funds	9	(65,551)	-	(8,358)	(73,909)	(111,776)
Reconciliation of funds:						
Fund balances at 1 April 2024		187,773	251	71,897	259,921	371,697
Fund balances at 31 March 2025		122,222	251	63,539	186,012	259,921

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year	Notes	Unrestricted funds general 2024 as restated £	Unrestricted funds designated 2024 £	Restricted funds 2024 as restated £	Total 2024 as restated £
Income and endowments from:					
Donations and legacies	**2**	68,210	-	27,766	95,976
Charitable activities	**3**	-	-	217,852	217,852
Investments	**4**	1,919	-	-	1,919
Other income	**5**	61,756	-	-	61,756
Total income		131,885	-	245,618	377,503
Expenditure on:					
Raising funds	**6**	11,799	-	-	11,799
Charitable activities	**7**	225,141	-	252,339	477,480
Total expenditure		236,940	-	252,339	489,279
Net income		(105,055)	-	(6,721)	(111,776)
Transfers between funds		(198)	(629)	827	-
Net movement in funds	**9**	(105,253)	(629)	(5,894)	(111,776)
Reconciliation of funds:					
Fund balances at 1 April 2023		293,026	880	77,791	371,697
Fund balances at 31 March 2024		187,773	251	71,897	259,921

EAST SUSSEX VISION SUPPORT

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025		2024 as restated	
		£	£	£	£
Fixed assets					
Tangible assets	**13**		12,526		16,567
Current assets					
Debtors	**14**	6,577		5,661	
Cash at bank and in hand		176,075		251,108	
		182,652		256,769	
Creditors: amounts falling due within one year	**15**	(9,166)		(13,415)	
Net current assets			173,486		243,354
Total assets less current liabilities			186,012		259,921
The funds of the charitable company					
Restricted income funds	**18**		63,539		71,897
Unrestricted funds - general			122,222		187,773
Unrestricted funds - designated	**17**		251		251
			186,012		259,921

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006 relating to small companies, for the year ended 31 March 2025.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 29/11/26

.....

Mr I G Fletcher-Price - Chairman

Company registration number 00363004 (England and Wales)

1 Accounting policies

Charity information

East Sussex Vision Support is a private company limited by guarantee incorporated in England and Wales. The registered office is 13 Vicarage Field, Hailsham, East Sussex, BN27 1BD.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charitable company is a Public Benefit Entity as defined by FRS 102.

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

The accounts have been prepared on the historical cost convention, modified to include the revaluation of certain financial instruments at fair value. 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 charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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 financial statements.

1.4 Income

Income is recognised when the charitable company 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.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1 Accounting policies **(Continued)**

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

Grants received are credited to the Statement of Financial Activities when received unless they relate to a future specified period, in which case they are deferred.

1.5 Expenditure

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.

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance grants are recognised as goods and services are provided.

- Costs of generating funds are those costs associated with attracting voluntary income.

- Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

- Governance costs include those costs associated with the governance of the charity and are primarily associated with constitutional and statutory requirements.

- Support costs include central functions and have been allocated to activity costs categories on a basis consistent with the use of the resource, e.g. by staff ratio, floor areas or estimated usage.

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:

Computers	33 1/3% straight line
Fixtures, fittings & equipment	20% straight line
Motor vehicles	20% reducing balance

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 Accounting policies **(Continued)**

1.7 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.

1.8 Financial instruments

The Company 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 when the charitable company becomes party to the contractual provisions of the instrument.

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.

1.9 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 charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

The charity contributes to a defined contribution pension scheme for its staff. The scheme provides money purchase and lump sum benefits payable to members on their retirement or to their dependants on death before retirement. The assets of the scheme are held separately from those of the charity in an independently administered fund. Contributions charged to the defined contribution scheme are charged to the statement of financial activities when they become payable.

1 Accounting policies **(Continued)**

1.11 Fund accounting

Funds held by the charity are:

General reserves - these are the funds that can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted reserves - these are funds that can only be used for a particular purpose within the objects of the charity. The restrictions arise by the donor or when the funds are raised for a specific purpose.

Designated funds - comprise funds which have been set aside at the discretion of the trustees for specific purposes.

The purposes and uses of the restricted and designated funds are set out in the notes to the accounts.

2 Income from donations and legacies

	Unrestricted funds 2025	Restricted funds 2025	Total 2025	Unrestricted funds 2024 as restated	Restricted funds 2024 as restated	Total 2024 as restated
	£	£	£	£	£	£
Donations and gifts	47,104	27,805	74,909	42,808	27,766	70,574
Legacies	5,912	-	5,912	3,991	-	3,991
Grants	76,976	-	76,976	21,411	-	21,411
	129,992	27,805	157,797	68,210	27,766	95,976

3 Income from charitable activities

	Restricted funds 2025	Restricted funds 2024 as restated
	£	£
Grants receivable		
Performance related grants	173,674	217,852

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	1,955	1,919

5 Other income

	Unrestricted funds 2025 £	Unrestricted funds as restated 2024 £
Other income	26,871	61,756

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 as restated £
Fundraising and publicity		
Fundraising agents	3,696	-
Staff costs	11,998	11,799
	15,694	11,799

7 Expenditure on charitable activities

	Charitable Activities 2025	Charitable Activities 2024 as restated
	£	£
Direct costs		
Staff costs	159,026	204,824
Depreciation and impairment	4,041	6,133
Staff Training	678	2,050
Rates, Light, Heat, Cleaning and insurance	19,890	11,163
PPS and Telephone	13,516	14,379
Travel	9,495	13,085
Friends of ESAB	18,343	31,669
Social Activities	34,493	31,633
Repairs and Maintenance	3,019	1,527
Rent	12,801	14,516
Resource Centre	30,538	40,837
Professional Fees	400	63
Sundry Expenses	959	11,537
	307,199	383,416
Share of support and governance costs (see note 8)		
Governance	111,313	94,064
	418,512	477,480
Analysis by fund		
Unrestricted funds - general	208,675	225,141
Restricted funds	209,837	252,339
	418,512	477,480

8 Support costs allocated to activities

	Charitable Activities 2025	Total 2024 as restated
	£	£
Governance	111,313	94,064

8 Support costs allocated to activities (Continued)

Governance costs comprise:	2025 £	2024 as restated £
Staff costs	94,974	83,725
Legal and professional	3,722	-
Repairs and maintenance	2,298	2,199
Accountancy fees	9,161	6,651
Management charges	1,124	1,109
Sundry expenses	34	380
	111,313	94,064

Included within accountancy fees are payments made to the Independent Examiner totalling £9,161 (2024 - £6,651). Included within this total is the Independent Examiners fee of £4,470 (2024 - £4,295).

9 Net movement in funds

The net movement in funds is stated after charging/(crediting):	2025 £	2024 £
Depreciation of owned tangible fixed assets	4,041	6,133

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year. No trustee claimed travel expenses in the period (2024: Trustees claimed travel expenses totalling £Nil). All of the expenses were donated to the Association.

One Trustee purchased equipment during the year. This was at the normal market rate.

Two Trustees made donations during the year totalling £285.

One Trustee was director of a company that provided printing services for the charity during the year. These services totalled £3,349 and were charged at the normal market rate.

The members of the charity are the trustees as outlined on page 1 and are considered to be the controlling party. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member.

11 Employees

The average monthly number employees during the year was:

	2025 Number	2024 Number
Management and administration of the charity	12	13

Employment costs	2025 £	2024 £
Wages and salaries	242,978	272,687
Social security costs	13,240	16,111
Other pension costs	9,780	11,550
	265,998	300,348

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
£60,001 to £70,000	1	1

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	65,365	68,254

12 Taxation

The company is a registered charity and under section 505(1) of the Income and Corporation Taxes Act 1988 is exempt from taxation.

13 Tangible fixed assets

	Computers	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2024	53,148	7,228	108,142	168,518
At 31 March 2025	53,148	7,228	108,142	168,518
Depreciation and impairment				
At 1 April 2024	52,481	6,582	92,888	151,951
Depreciation charged in the year	667	323	3,051	4,041
At 31 March 2025	53,148	6,905	95,939	155,992
Carrying amount				
At 31 March 2025	-	323	12,203	12,526
At 31 March 2024	667	646	15,254	16,567

14 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Prepayments and accrued income	6,577	5,661

15 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	3,399	5,260
Other creditors	1,296	4,926
Accruals and deferred income	4,471	3,229
	9,166	13,415

16 Retirement benefit schemes

	2025	2024
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	9,780	11,550

16 Retirement benefit schemes (Continued)

The charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

17 Unrestricted funds - designated

These are unrestricted funds which are material to the charitable company's activities.

	At 1 April 2024	Transfers	At 31 March 2025
	£	£	£
	251	-	251

Previous year:	At 1 April 2023	Transfers	At 31 March 2024
	£	£	£
	880	(629)	251

The trustees have taken the decision to designate certain funds to provide a vehicle for the use of beneficiaries.

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				Movement in funds		
	Balance at 1 April 2023 as restated	Incoming resources as restated	Resources expended as restated	Transfers	Balance at 1 April 2024 as restated	Incoming resources	Resources expended	Balance at 31 March 2025
	£	£	£	£	£	£	£	£
Social groups funds	39,217	27,766	(31,633)	-	35,350	22,278	(28,909)	28,719
East Sussex Vision Care	-	47,663	(47,663)	-	-	49,019	(49,019)	-
Charitable Trusts	38,574	33,154	(35,181)	-	36,547	68,027	(69,754)	34,820
Local Government Grants	-	44,825	(45,652)	827	-	40,013	(40,013)	-
Higher Intervention Project	-	92,210	(92,210)	-	-	22,142	(22,142)	-
	77,791	245,618	(252,339)	827	71,897	201,479	(209,837)	63,539

Social Groups - this represents miscellaneous income and expenditure relating to 16 groups throughout East Sussex whose activities are operated within East Sussex Association of Blind and Partially Sighted People.

East Sussex Vision Care - funding from East Sussex County Council to provide low vision services for the county including, training, aids and equipment, mobility and low vision support.

Higher Intervention Project - funding by the Reaching Communities arm of the National Lottery for three members of staff who work with people with multiple or complex needs. The funding lasts for 3 years but was extended half a year, bringing the funding period to 3 and a half years.

18 Restricted funds **(Continued)**

Charitable Trusts - a number of charitable trusts have provided funds to cover expenditure on wages, printing, computer equipment and training room expenditure.

Local government grants - funding for projects from local authorities.

19 Analysis of net assets between funds

	Unrestricted funds general 2025	Unrestricted funds designated 2025	Restricted funds 2025	Total 2025
	£	£	£	£
At 31 March 2025:				
Tangible assets	12,275	251	-	12,526
Current assets/(liabilities)	109,947	-	63,539	173,486
	122,222	251	63,539	186,012

	Unrestricted funds general 2024 as restated	Unrestricted funds designated 2024	Restricted funds 2024 as restated	Total 2024 as restated
	£	£	£	£
At 31 March 2024:				
Tangible assets	16,316	251	-	16,567
Current assets/(liabilities)	171,457	-	71,897	243,354
	187,773	251	71,897	259,921

20 Operating lease commitments

Lessee

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025	2024
	£	£
Within one year	17,794	17,358
Between two and five years	-	13,000
	17,794	30,358

21 Related party transactions

During the year, payments of £3,349 were made to Dowling Creative Limited, a company owned by CLLR Chris Dowling, a trustee of the charity, for newsletter and brochure printing. The trustees confirm that the transaction was made on an arm's-length basis.

22 Prior period adjustment

Changes to the balance sheet

	At 31 March 2024		
	As previously reported	Adjustment	As restated
	£	£	£
Current assets			
Debtors due within one year	5,661	-	5,661
Bank and cash	261,037	(9,929)	251,108
Total current assets	266,698	(9,929)	256,769
Income funds			
Restricted funds	328,366	(256,469)	71,897
Unrestricted funds - designated	251	-	251
Unrestricted funds - general	(58,767)	246,540	187,773
Total income funds	269,850	(9,929)	259,921

Changes to the statement of financial activities

	Year ended 31 March 2024		
	As previously reported	Adjustment	As restated
	£	£	£
Income from:			
Donations and legacies	82,384	13,592	95,976
Incoming resources from charitable activities	227,965	(10,113)	217,852
Investments	1,919	-	1,919
Other income	61,729	27	61,756
Total income	373,997	3,506	377,503
Expenditure on:			
Raising funds	23,597	(11,798)	11,799
Charitable activities	464,922	12,558	477,480
Total expenditure	488,519	760	489,279
Net movement in funds	(114,522)	2,746	(111,776)

22 Prior period adjustment (Continued)

Changes to the balance sheet
Reconciliation of changes in fund balances

Adjustments to funds	Note	Unrestricted funds - general	Restricted funds
Reported balance at 1 April 2023		148,028	235,464
Reallocation of grants	1	(73,163)	73,163
Reallocation of expenses and overheads	2	186,773	(186,774)
Reallocation of income	3	9,174	(9,174)
Transfer between funds	4	34,888	(34,888)
Bank duplicates	5	(12,674)	-
Total adjustments prior to 31 March 2023		144,998	(157,673)
Adjusted balance at 1 April 2023		293,026	77,791

Adjustments to prior year		Unrestricted funds - general	Restricted funds
Reported balance at 31 March 2024		(58,767)	328,366
Adjustments to funds prior to 31 March 2023		144,998	(157,673)
Reallocation of grants	1	20,225	(20,225)
Reallocation of expenses and overheads	2	54,148	(54,147)
Reallocation of income	3	27,697	(27,697)
Bank duplicates	5	(528)	3,273
Total adjustments prior to 31 March 2024		246,540	(256,469)
Adjusted balance at 31 March 2024		187,773	71,897

Reconciliation of cash at bank and in hand		
Balance as previosly reported at 31 March 2024		261,037
Adjustments relating to year ended 31 March 2023	5	(12,674)
Adjustments relating to year ended 31 March 2024	5	2,745
Adjusted balance at 31 March 2024		251,108

22 Prior period adjustment **(Continued)**

Notes to reconciliation

1 - Reallocation of grants

During prior periods there was a misalocation of grants between restricted and unrestricted income. This arose due to grants being mixed in unrestricted and restricted nominals.

2 - Reallocation of expenses and overheads

During prior periods restricted funding covered a signifcant amount of core costs which had not been accurately split between unrestricted and restricted expenditure.

3 - Reallocation of income

During prior periods there should have been a greater allocation of income recorded as unrestricted. The error arose due some unrestricted income being mixed within restricted income nominals.

4 - Transfer between funds

There was a historic difference on the social group funds. A transfer has been made between unrestricted and restricted funds to correct the balance.

5 - Bank duplicates

Some bank duplicates have arisen over the last few years which have been reversed.

East Sussex Vision Support

England & Wales - Charity number 209535

Accounts

Charity Registration No. 209535

Company Registration No. 00363004 (England and Wales)

EAST SUSSEX VISION SUPPORT

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

One Bell Lane
Lewes
East Sussex
BN7 1JU

EAST SUSSEX VISION SUPPORT

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EAST SUSSEX VISION SUPPORT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr I G Fletcher-Price - Chairman Mr R Johnston - Treasurer Ms S L H Slade Mr G Lawson Mr C D Dowling Mr P F Gillett Mr D J Gumbrell Mrs J O'Brien Mrs M R Shepherd Mr P G Bowers
Secretary	Mr D Brookbank
Charity number	209535
Company number	00363004
Registered office	13 Vicarage Field Hailsham East Sussex BN27 1BD
Independent examiner	TC Group One Bell Lane Lewes East Sussex BN7 1JU
Bankers	Barclays Bank Plc Leicester Leicestershire LE87 2BB
Investment advisors	UBS AG Wealth Management 1 Finsbury Avenue London EC2M 2PP

EAST SUSSEX VISION SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' 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 financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 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 (FRS 102) (effective 1 January 2019)".

Objectives and activities

The principal activities of the charity are to promote the physical and general welfare of blind and partially sighted people and the prevention of blindness, preference being given to those ordinarily resident in the county of East Sussex and in the Unitary Authority of Brighton and Hove.

East Sussex Vision Support aims to enhance the lives of people with vision impairment.

Its objectives are to:

- Provide support in adjusting to vision impairment
- Promote independence
- Empower and enable people with vision impairment
- Prevent social isolation
- Maximise opportunities for people with vision impairment
- Promote understanding of vision impairment
- Promote equal access to services

The strategies for achieving those objectives are contained in the 5 Year Business Strategy Dated June 2019. Services, delivered to more than 1,360 people locally, include:

- Low Vision Support Workers and Higher Intervention Workers who work on a one-to-one basis with members providing advice, assistance and signposting to services and opportunities
- An Aids and Equipment centre with the latest specialist products available to view and try, coupled with a specialist trained Aids and Equipment Officer
- 10social groups around the county including three dedicated to younger people, one especially for deaf/ blind people and 7 for older members of the community
- A range of training opportunities including skills training, IT training, including using tablet computers and smart phones and vision awareness training for carers and those working with or related to a person with sightloss
- Sound Tennis Sussex, a group of active members who play sound tennis in Brighton and Hove. At present they are extending their reach to cover the entire county
- A theatre group that attends Devonshire Park Theatre on a regular basis and has the advantage of audio description for every performance
- A volunteer visiting scheme in Brighton and Hove
- A telephone helpline available to anyone who is affected by sightloss
- General advice, support, and assistance.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable company should undertake.

Significant new areas of work started in 2023/2024
ESVS provided the following services during the year:

- In June 2023 we started work on a major project with our colleagues at 4Sight Vision Support to look at barriers to healthcare. The project will highlight the problems blind and partially sighted people have with accessing healthcare and will be fed back to NHS Sussex to enable them to further breakdown the barriers.
- Our campaigning service worked nationally to stop the closure of ticket offices at railway stations and was part of a successful team. Our campaigner also helps numerous clients with individual issues.
- In April 2023 we held an Staff and volunteer awayday to look at all the services we offer and ensure that they were right for our clients. This work will shape everything we offer now and in the future.

Achievements and performance
Key Performance indicators are recorded for many areas of ESVS's work, below are the main ones for the year 1 April 2023 to 31 March 2024:

- Average number of clients on the database – 1440
- New referrals received – 294
- Certificate of Visual Impairment received and processed - 137
- Members who accessed Aids and Equipment – 980
- Number who accessed our Tech Support Service – 96
- Number who accessed our Higher Intervention Service - 484
- Number of active volunteers – 144

Financial review
The following pages summarise the trading accounts of the Association for the 12-month period ending 31 March 2024. Detailed accounts are available, on request, from the Association Head Office.

Income for the year was £373,997.
The Trustees have reviewed our strategy for the next five years to determine a clear direction financially for ESVS.

Expenses for the year were £488,519.
Continued vigilance and control of our expenses will be vital in future.

Despite the very many challenges we faced during the year, we must acknowledge the tremendous contribution made by our staff and volunteers who worked extremely hard to maintain a high quality of service to members and clients.

Reserves policy
The trustees monitor the reserves of the charity. This process considers the nature of all income and expenditure streams, commitments, and the nature of the reserves. The trustees have examined the minimum requirements for free reserves which are unrestricted funds not invested in fixed assets or otherwise committed. The trustees consider that these should be equivalent to six months expenditure.

Investment Policy
Discretional investment powers are delegated to the charity's investment managers UBS AG Wealth Management. The trustees consider the income requirements and the risk profile together with the investment managers view if the market. There are no restrictions on the charity's power to invest.

Risk management
The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining free reserves at the levels stated later in this report, combined with our annual review of the controls over key financial systems carried out through an internal audit programme, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks and confirm that they have established systems to mitigate the significant risks.

Plans for future periods
The charity plans to continue the activities outlined above in the forthcoming year subject to satisfactory funding arrangements and in accordance with the five-year business strategy, published June 2019.

The East Sussex County Council contract continues to be in place until September 2024. The contract has been renewed for a further 5.5 years from 1 October 2019. ESVS plans to continue working with ESVC to provide these services.

The Brighton City Council contract was renewed in April 2024 for a further year until March 2025.

ESVS HQ will remain at 13 Vicarage Field, Hailsham for the foreseeable future.

Structure, governance and management
The charitable company is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 27 August 1940 as amended 10 November 2004.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr I G Fletcher-Price - Chairman
Mr R Johnston - Treasurer
Ms S L H Slade
Mr G Lawson
Mr C D Dowling
Mr P F Gillett
Mr D J Gumbrell
Mrs J O'Brien
Mrs M R Shepherd
Mr P G Bowers

Appointment, induction, and training of trustees
Most trustees are already familiar with the practical work of the charity. New trustees are invited and encouraged to attend training and induction as appropriate to familiarise themselves with the charity, the context in which it operates and their obligations as a trustee. All trustees undergo a standard DBS check.

None of the trustees has any beneficial interest in the company. All the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

East Sussex Vision Support is a User Led Organisation.

Organisation
East Sussex Vision Support has a Board of Trustees currently consisting of 10 trustees, 5 of whom are visually impaired. They meet quarterly and are responsible for the strategic direction and policy of the charity.

Day to day responsibility for the provision of services rests with the Chief Executive, Mr Daniel Brookbank, along with other officers to whom work is delegated as appropriate. The Chief Executive is responsible for ensuring that the charity delivers the services specified and the key performance indicators are met.

Asset cover for funds
Note 17 sets out an analysis of the assets attributable to the various funds. These assets are sufficient to meet the charity's obligations on a fund-by-fund basis.

Message from the Chairman - Ian Fletcher-Price
Going into my fifth year as Chairman I know that life for our members can be challenging but that ESVS is here to help whenever and wherever we can. Our dedicated team will always go that extra mile to ensure that members are able to live a fulfilling and independent life.

Over the last few years we have been able to offer more services that are relevant to life today. The IT and Tech service goes from strength to strength and our Low Vision Service continues to help so many members at home.

My thanks to the Staff, Volunteers and Trustees for their continued support and hard work

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

.....

Mr D Brookbank

Date: 17/12/24

EAST SUSSEX VISION SUPPORT

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF EAST SUSSEX VISION SUPPORT

I report to the trustees on my examination of the financial statements of East Sussex Vision Support (the charitable company) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charitable 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 the charitable company's financial statements carried out under section 145 of the Charities Act 2011 (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 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 charitable company as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements 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 financial statements 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 financial statements to be reached.

D Martin FCA

TC Group

Office: Lewes

Dated: 20 December 2024

EAST SUSSEX VISION SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Current financial year	Notes	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Income and endowments from:						
Donations and legacies	2	42,199	-	40,185	82,384	237,514
Charitable activities	3	-	-	227,965	227,965	246,856
Investments	4	1,919	-	-	1,919	710
Other income	5	39,612	-	22,117	61,729	23,822
Total income		83,730	-	290,267	373,997	508,902
Expenditure on:						
Raising funds	6	23,597	-	-	23,597	26,328
Charitable activities	7	266,730	-	198,192	464,922	469,115
Total expenditure		290,327	-	198,192	488,519	495,443
Net income/(expenditure)		(206,597)	-	92,075	(114,522)	13,459
Transfers between funds		(198)	(629)	827	-	-
Net movement in funds	9	(206,795)	(629)	92,902	(114,522)	13,459
Reconciliation of funds:						
Fund balances at 1 April 2023		148,028	880	235,464	384,372	370,913
Fund balances at 31 March 2024		(58,767)	251	328,366	269,850	384,372

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Prior financial year	Notes	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
Income and endowments from:					
Donations and legacies	2	193,597	-	43,917	237,514
Charitable activities	3	-	-	246,856	246,856
Investments	4	710	-	-	710
Other income	5	13,879	-	9,943	23,822
Total income		208,186	-	300,716	508,902
Expenditure on:					
Raising funds	6	26,328	-	-	26,328
Charitable activities	7	251,470	-	217,645	469,115
Total expenditure		277,798	-	217,645	495,443
Net income/(expenditure)		(69,612)	-	83,071	13,459
Transfers between funds		(8,771)	(2,208)	10,979	-
Net movement in funds	9	(78,383)	(2,208)	94,050	13,459
Reconciliation of funds:					
Fund balances at 1 April 2022		226,411	3,088	141,414	370,913
Fund balances at 31 March 2023		148,028	880	235,464	384,372

EAST SUSSEX VISION SUPPORT

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	**13**		16,567		22,700
Current assets					
Debtors	**14**	5,661		4,132	
Cash at bank and in hand		261,037		371,470	
		266,698		375,602	
Creditors: amounts falling due within one year	**15**	(13,415)		(13,930)	
Net current assets			253,283		361,672
Total assets less current liabilities			269,850		384,372
The funds of the charitable company					
Restricted income funds	**18**		328,366		235,464
Unrestricted funds - general			(58,767)		148,028
Unrestricted funds - designated	**17**		251		880
			269,850		384,372

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2024

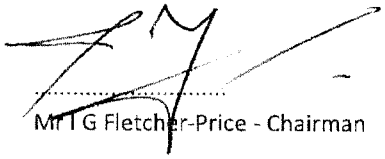
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006 relating to small companies, for the year ended 31 March 2024.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 11/12/24



Mr I G Fletcher-Price - Chairman

Company registration number 00363004 (England and Wales)

1 Accounting policies

Company information

East Sussex Vision Support is a private company limited by guarantee incorporated in England and Wales. The registered office is 13 Vicarage Field, Hailsham, East Sussex, BN27 1BD.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charitable company is a Public Benefit Entity as defined by FRS 102.

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

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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 financial statements.

1.4 Incoming resources

Income is recognised when the charitable company 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.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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

1 Accounting policies **(Continued)**

Grants received are credited to the Statement of Financial Activities when received unless they relate to a future specified period, in which case they are deferred.

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.

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance grants are recognised as goods and services are provided.

- Costs of generating funds are those costs associated with attracting voluntary income.

- Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

- Governance costs include those costs associated with the governance of the charity and are primarily associated with constitutional and statutory requirements.

- Support costs include central functions and have been allocated to activity costs categories on a basis consistent with the use of the resource, e.g. by staff ratio, floor areas or estimated usage.

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:

Computers	33 1/3% straight line
Fixtures, fittings & equipment	20% straight line
Motor vehicles	20% reducing balance

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 Accounting policies **(Continued)**

1.7 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.

1.8 Financial instruments

The Company 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 when the charitable company becomes party to the contractual provisions of the instrument.

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.

1.9 Retirement benefits

The charity contributes to a defined contribution pension scheme for its staff. The scheme provides money purchase and lump sum benefits payable to members on their retirement or to their dependants on death before retirement. The assets of the scheme are held separately from those of the charity in an independently administered fund. Contributions charged to the defined contribution scheme are charged to the statement of financial activities when they become payable.

1.10 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	30,183	40,185	70,368	29,664	43,917	73,581
Legacies	3,991	-	3,991	162,818	-	162,818
Grants	8,025	-	8,025	1,115	-	1,115
	42,199	40,185	82,384	193,597	43,917	237,514

3 Incoming resources from charitable activities

	Grants receivable 2024 £	Grants receivable 2023 £
Performance related grants	227,965	246,856
Analysis by fund		
Restricted funds	227,965	246,856
	227,965	246,856

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	1,919	710

5 Other income

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Other income	39,612	22,117	61,729	13,879	9,943	23,822

6 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Staff costs	23,597	26,328

7 Charitable activities

	2024	2023
	£	£
Staff costs	193,025	210,591
Depreciation and impairment	6,133	6,421
Staff training	2,050	2,065
Rates, light, heat, cleaning and insurance	10,992	6,565
Printing, postage, stationery and telephone	14,361	13,800
Travel expenses	13,085	22,768
Friend of ESAB	31,669	34,385
Social activities	31,633	34,104
Repairs and maintenance	1,527	4,016
Rent	14,516	14,276
Resource centre	40,555	27,155
Professional fees	63	171
Sundry expenses	11,422	3,581
	371,031	379,898
Share of governance costs (see note 8)	93,891	89,217
	464,922	469,115
Analysis by fund		
Unrestricted funds - general	266,730	251,470
Restricted funds	198,192	217,645
	464,922	469,115

8 Support costs

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Staff costs	-	83,725	83,725	-	77,452	77,452
Repairs and maintenance	-	2,026	2,026	-	3,994	3,994
Professional fees	-	6,651	6,651	-	6,871	6,871
Management charges	-	1,109	1,109	-	1,207	1,207
Sundry expenses	-	380	380	-	(414)	(414)
Recruitment costs	-	-	-	-	107	107
	-	93,891	93,891	-	89,217	89,217
Analysed to Charitable activities	-	93,891	93,891	-	89,217	89,217

Included within professional fees above is the Independent Examiners fee of £4,295 (2023 - £4,092).

9 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	6,133	6,421

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year. No trustee claimed travel expenses in the period (2023: Trustees claimed travel expenses totalling £Nil). All of the expenses were donated to the Association.

The members of the charity are the trustees as outlined on page 1 and are considered to be the controlling party. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member.

11 Employees

The average monthly number employees during the year was:

	2024	2023
	Number	Number
Management and administration of the charity	13	13

11 Employees

(Continued)

Employment costs

	2024	2023
	£	£
Wages and salaries	272,686	284,366
Social security costs	16,111	17,520
Other pension costs	11,550	12,485
	300,347	314,371

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024	2023
	£	£
Aggregate compensation	68,254	70,813

12 Taxation

The company is a registered charity and under section 505(1) of the Income and Corporation Taxes Act 1988 is exempt from taxation.

13 Tangible fixed assets

	Computers	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2023	53,148	7,228	108,142	168,518
At 31 March 2024	53,148	7,228	108,142	168,518
Depreciation and impairment				
At 1 April 2023	50,484	6,259	89,075	145,818
Depreciation charged in the year	1,997	323	3,813	6,133
At 31 March 2024	52,481	6,582	92,888	151,951
Carrying amount				
At 31 March 2024	667	646	15,254	16,567
At 31 March 2023	2,664	969	19,067	22,700

14 Debtors

	2024	2023
Amounts falling due within one year:	£	£
Prepayments and accrued income	5,661	4,132

15 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	5,260	5,160
Other creditors	4,926	5,742
Accruals and deferred income	3,229	3,028
	13,415	13,930

16 Retirement benefit schemes

	2024	2023
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	11,550	12,485

16 Retirement benefit schemes (Continued)

The charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

17 Unrestricted funds - designated

These are unrestricted funds which are material to the charitable company's activities.

	At 1 April 2023	Transfers	At 31 March 2024
	£	£	£
Mobile vehicle	880	(629)	251

Previous year:	At 1 April 2022	Transfers	At 31 March 2023
	£	£	£
Mobile vehicle	3,088	(2,208)	880

The trustees have taken the decision to designate certain funds to provide a vehicle for the use of beneficiaries.

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				Movement in funds			
	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£	£	£	£	£
Social groups funds	74,397	33,812	(34,104)	-	74,105	27,766	(31,633)	-	70,238
East Sussex Vision Care	4,532	20,048	(33,197)	8,617	-	34,537	(33,701)	-	836
Charitable Trusts	36,566	56,679	-	-	93,245	46,332	-	-	139,577
Local Government Grants	-	82,638	(85,000)	2,362	-	89,422	(90,249)	827	-
Higher Intervention Project	25,919	107,539	(65,344)	-	68,114	92,210	(42,609)	-	117,715
	141,414	300,716	(217,645)	10,979	235,464	290,267	(198,192)	827	328,366

Social Groups - this represents miscellaneous income and expenditure relating to 16 groups throughout East Sussex whose activities are operated within East Sussex Association of Blind and Partially Sighted People.

East Sussex Vision Care - funding from East Sussex County Council to provide low vision services for the county including, training, aids and equipment, mobility and low vision support.

Higher Intervention Project - funding by the Reaching Communities arm of the National Lottery for three members of staff who work with people with multiple or complex needs. The funding lasts for 3 years.

18 Restricted funds **(Continued)**

Charitable Trusts - a number of charitable trusts have provided funds to cover expenditure on printing, computer equipment and training room expenditure.

Local government grants - funding for projects from local authorities.

19 Analysis of net assets between funds

	Unrestricted funds general 2024	Unrestricted funds designated 2024	Restricted funds 2024	Total 2024
	£	£	£	£
At 31 March 2024:				
Tangible assets	16,316	251	-	16,567
Current assets/(liabilities)	(75,083)	-	328,366	253,283
	(58,767)	251	328,366	269,850

	Unrestricted funds general 2023	Unrestricted funds designated 2023	Restricted funds 2023	Total 2023
	£	£	£	£
At 31 March 2023:				
Tangible assets	21,820	880	-	22,700
Current assets/(liabilities)	126,208	-	235,464	361,672
	148,028	880	235,464	384,372

20 Operating lease commitments

Lessee

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024	2023
	£	£
Within one year	17,358	17,358
Between two and five years	13,000	30,358
	30,358	47,716

21 Related party transactions

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

East Sussex Vision Support

England & Wales - Charity number 209535

Accounts

Charity registration number 209535

Company registration number 00363004 (England and Wales)

EAST SUSSEX VISION SUPPORT

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

EAST SUSSEX VISION SUPPORT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr I G Fletcher-Price - Chairman Mr R Johnston - Treasurer Ms S L H Slade Mr G Lawson Mr C D Dowling Mr P F Gillett Mr D J Gumbrell Mrs J O'Brien Mrs M R Shepherd Mr P G Bowers	(Appointed 21 September 2022)
Secretary	Mr D Brookbank	
Charity number	209535	
Company number	00363004	
Registered office	13 Vicarage Field Hailsham East Sussex BN27 1BD	
Independent examiner	Knill James LLP One Bell Lane Lewes East Sussex BN7 1JU	
Bankers	Barclays Bank Plc Leicester Leicestershire LE87 2BB	
Investment advisors	UBS AG Wealth Management 1 Finsbury Avenue London EC2M 2PP	

EAST SUSSEX VISION SUPPORT

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EAST SUSSEX VISION SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 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 (FRS 102) (effective 1 January 2019)".

Objectives and activities

The principal activities of the charity are to promote the physical and general welfare of blind and partially sighted people and the prevention of blindness, preference being given to those ordinarily resident in the county of East Sussex and in the Unitary Authority of Brighton and Hove.

East Sussex Vision Support aims to enhance the lives of people with vision impairment.

Its objectives are to:

- Provide support in adjusting to vision impairment
- Promote independence
- Empower and enable people with vision impairment
- Prevent social isolation
- Maximise opportunities for people with vision impairment
- Promote understanding of vision impairment
- Promote equal access to services

The strategies for achieving those objectives are contained in the 5 Year Business Strategy Dated June 2019. Services, delivered to more than 1,360 people locally, include:

- Low Vision Support Workers and Higher Intervention Workers who work on a one-to-one basis with members providing advice, assistance and signposting to services and opportunities
- Mobility training with long cane and orientation in and around the home and local community
- Two Aids and Equipment centres with the latest specialist products available to view and try, coupled with a specialist trained Aids and Equipment Officer
- 10 social groups around the county including three dedicated to younger people, one especially for deaf/ blind people and 7 for older members of the community
- A range of training opportunities including skills training, IT training, including using tablet computers and smart phones and vision awareness training for carers and those working with or related to a person with sightloss
- Sound Tennis Sussex, a group of active members who play sound tennis in Brighton and Hove. At present they are extending their reach to cover the entire county
- A theatre group that attends Devonshire Park Theatre on a regular basis and has the advantage of audio description for every performance
- A volunteer visiting scheme in Brighton and Hove that is being rolled out to the whole of East Sussex
- An Outreach Vehicle that visits rural communities and hard to reach places to promote our services
- A telephone helpline available to anyone who is affected by sightloss
- General advice, support, and assistance.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable company should undertake.

Significant new areas of work started in 2022/2023

ESVS provided the following services during the year:

- In December 2022 we started working more closely on campaigning, directly for members and locally and nationally on issues affecting our members.
- A new member of staff joined the already very busy Aids and equipment service in December 2022.
- In January 2023 we launched a tech support service in Brighton and Hove, assisted by the Thomas Pocklington Trust.

Achievements and performance

Key Performance indicators are recorded for many areas of ESVS's work, below are the main ones for the year 1 April 2022 to 31 March 2023:

- Average number of clients on the database – 1,360
- New referrals received - 1160
- Certificate of Visual Impairment received and processed - 113
- Members who accessed Aids and Equipment - 1,026
- Number who accessed our Higher Intervention Service - 564
- Number of active volunteers – 192

Financial review

The following pages summarise the trading accounts of the Association for the 12-month period ending 31 March 2023. Detailed accounts are available, on request, from the Association Head Office.

Income for the year was £508.902.
The Trustees have reviewed our strategy for the next five years to determine a clear direction financially for ESVS.

Expenses for the year were £495,443.
Continued vigilance and control of our expenses will be vital in future.

Despite the very many challenges we faced during the year, we must acknowledge the tremendous contribution made by our staff and volunteers who worked extremely hard to maintain a high quality of service to members and clients.

Reserves policy

The trustees monitor the reserves of the charity. This process considers the nature of all income and expenditure streams, commitments, and the nature of the reserves. The trustees have examined the minimum requirements for free reserves which are unrestricted funds not invested in fixed assets or otherwise committed. The trustees consider that these should be equivalent to six months expenditure.

Investment Policy

Discretional investment powers are delegated to the charity's investment managers UBS AG Wealth Management. The trustees consider the income requirements and the risk profile together with the investment managers view if the market. There are no restrictions on the charity's power to invest.

Risk management

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining free reserves at the levels stated later in this report, combined with our annual review of the controls over key financial systems carried out through an internal audit programme, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks and confirm that they have established systems to mitigate the significant risks.

Plans for the future
The charity plans to continue the activities outlined above in the forthcoming year subject to satisfactory funding arrangements and in accordance with the five-year business strategy, published June 2019.

The East Sussex County Council contract continues to be in place until September 2024. The contract has been renewed for a further 5.5 years from 1 October 2019. ESVS plans to continue working with ESVC to provide these services.

The Brighton City Council contract was renewed in April 2023 for a further year until March 2024.

ESVS HQ will remain at 13 Vicarage Field, Hailsham for the foreseeable future.

Structure, governance and management
The charitable company is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 27 August 1940 as amended 10 November 2004.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr I G Fletcher-Price - Chairman
Mr R Johnston - Treasurer
Ms S L H Slade
Mr G Lawson
Mr C D Dowling
Mr P F Gillett
Mr D J Gumbrell
Mrs J O'Brien
Mrs M R Shepherd
Mr P G Bowers (Appointed 21 September 2022)

Appointment, induction, and training of trustees
Most trustees are already familiar with the practical work of the charity. New trustees are invited and encouraged to attend training and induction as appropriate to familiarise themselves with the charity, the context in which it operates and their obligations as a trustee. All trustees undergo a standard DBS check.

None of the trustees has any beneficial interest in the company. All the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

East Sussex Vision Support is a User Led Organisation.

Organisation
East Sussex Vision Support has a Board of Trustees currently consisting of 10 trustees, 5 of whom are visually impaired. They meet quarterly and are responsible for the strategic direction and policy of the charity.

Day to day responsibility for the provision of services rests with the Chief Executive, Mr Daniel Brookbank, along with other officers to whom work is delegated as appropriate. The Chief Executive is responsible for ensuring that the charity delivers the services specified and the key performance indicators are met.

Asset cover for funds
Note 17 sets out an analysis of the assets attributable to the various funds. These assets are sufficient to meet the charity's obligations on a fund-by-fund basis.

Message from the Chairman - Ian Fletcher-Price

I am very pleased to address you for the fourth year. As Chairman of ESVS I am continually impressed by the work our staff do. In particular, this year the Information Technology service has provided a huge amount of help to many of our members, and it seems this is a growing area of work.

ESVS approach our support by empowering our members to lead active fulfilling lives and this is in the forefront of our minds when allocating our resources. Daniel continues to lead an excellent team and I believe we are very lucky to retain him as our CEO.

The next few years will be as challenging as ever for our members and our organisation but I am confident that Daniel and his team will continue to provide a very high level of support to as many people as they can.

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

.....

Mr D Brookbank
Chief Executive
Dated: 11/12/23

EAST SUSSEX VISION SUPPORT

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF EAST SUSSEX VISION SUPPORT

I report to the trustees on my examination of the financial statements of East Sussex Vision Support (the charitable company) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charitable 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 the charitable company's financial statements carried out under section 145 of the Charities Act 2011 (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

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

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 that in any material respect:

1 accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements 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 financial statements 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 financial statements to be reached.

Knill James LLP

M A Filsell FCA on behalf of
Knill James LLP

Chartered Accountants
One Bell Lane
Lewes
East Sussex
BN7 1JU

Dated: 13/12/2023

EAST SUSSEX VISION SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Current financial year

	Notes	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Income and endowments from:						
Donations and legacies	2	193,597	-	43,917	237,514	137,368
Incoming resources from charitable activities	3	-	-	246,856	246,856	250,751
Investments	4	710	-	-	710	473
Other income	5	13,879	-	9,943	23,822	20,490
Total income		208,186	-	300,716	508,902	409,082
Expenditure on:						
Raising funds	6	26,328	-	-	26,328	21,819
Charitable activities	7	251,470	-	217,645	469,115	380,908
Total expenditure		277,798	-	217,645	495,443	402,727
Net (outgoing)/incoming resources before transfers		(69,612)	-	83,071	13,459	6,355
Gross transfers between funds		(8,771)	(2,208)	10,979	-	-
Net (expenditure)/income for the year/ Net movement in funds		(78,383)	(2,208)	94,050	13,459	6,355
Fund balances at 1 April 2022		226,411	3,088	141,414	370,913	364,558
Fund balances at 31 March 2023		148,028	880	235,464	384,372	370,913

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

EAST SUSSEX VISION SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Prior financial year

	Notes	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
Income and endowments from:					
Donations and legacies	**2**	101,121	-	36,247	137,368
Incoming resources from charitable activities	**3**	91,228	-	159,523	250,751
Investments	**4**	473	-	-	473
Other income	**5**	14,725	-	5,765	20,490
Total income		207,547	-	201,535	409,082
Expenditure on:					
Raising funds	**6**	21,819	-	-	21,819
Charitable activities	**7**	223,393	-	157,515	380,908
Total expenditure		245,212	-	157,515	402,727
Net (outgoing)/incoming resources before transfers		(37,665)	-	44,020	6,355
Gross transfers between funds		14,727	(2,970)	(11,757)	-
Net (expenditure)/income for the year/ Net movement in funds		(22,938)	(2,970)	32,263	6,355
Fund balances at 1 April 2021		249,349	6,058	109,151	364,558
Fund balances at 31 March 2022		226,411	3,088	141,414	370,913

EAST SUSSEX VISION SUPPORT

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	12		22,700		29,122
Current assets					
Debtors	13	4,132		30,002	
Cash at bank and in hand		371,470		325,521	
		375,602		355,523	
Creditors: amounts falling due within one year	14	(13,930)		(13,732)	
Net current assets			361,672		341,791
Total assets less current liabilities			384,372		370,913
Income funds					
Restricted funds	15		235,464		141,414
Unrestricted funds					
Designated funds	16	880		3,088	
General unrestricted funds		148,028		226,411	
			148,908		229,499
			384,372		370,913

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006 relating to small companies, for the year ended 31 March 2023.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 11/12/23

.....

Mr I G Fletcher-Price - Chairman
Trustee

Company Registration No. 00363004

1 Accounting policies

Company information

East Sussex Vision Support is a private company limited by guarantee incorporated in England and Wales. The registered office is 13 Vicarage Field, Hailsham, East Sussex, BN27 1BD.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charitable company is a Public Benefit Entity as defined by FRS 102.

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

1.2 Going concern

We have assessed whether the going concern basis of preparation continues to be appropriate, based on whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. This assessment has been required in the light of the significant uncertainty around the short to medium term impact of the Covid-19 virus.

At the time of approving the financial statements we believe that all appropriate measures have been or will be taken to ensure that the charity will be able to continue its operations for at least the next 12 months and thus conclude that the going concern basis remains appropriate.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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 financial statements.

1.4 Incoming resources

Income is recognised when the charitable company 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.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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

Grants received are credited to the Statement of Financial Activities when received unless they relate to a future specified period, in which case they are deferred.

1 Accounting policies **(Continued)**

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.

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance grants are recognised as goods and services are provided.

- Costs of generating funds are those costs associated with attracting voluntary income.

- Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

- Governance costs include those costs associated with the governance of the charity and are primarily associated with constitutional and statutory requirements.

- Support costs include central functions and have been allocated to activity costs categories on a basis consistent with the use of the resource, e.g. by staff ratio, floor areas or estimated usage.

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:

Computers	33 1/3% straight line
Fixtures, fittings & equipment	20% straight line
Motor vehicles	20% reducing balance

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 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.

1.8 Financial instruments

The Company 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 when the charitable company becomes party to the contractual provisions of the instrument.

1 Accounting policies **(Continued)**

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.

1.9 Retirement benefits

The charity contributes to a defined contribution pension scheme for its staff. The scheme provides money purchase and lump sum benefits payable to members on their retirement or to their dependants on death before retirement. The assets of the scheme are held separately from those of the charity in an independently administered fund. Contributions charged to the defined contribution scheme are charged to the statement of financial activities when they become payable.

1.10 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 Donations and legacies

	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	29,664	43,917	73,581	35,266	36,247	71,513
Legacies receivable	162,818	-	162,818	20,996	-	20,996
Government grants	1,115	-	1,115	44,859	-	44,859
	193,597	43,917	237,514	101,121	36,247	137,368

3 Incoming resources from charitable activities

	Grants receivable 2023 £	Grants receivable 2022 £
Performance related grants	246,856	250,751
Analysis by fund		
Unrestricted funds - general	-	91,228
Restricted funds	246,856	159,523
	246,856	250,751

4 Investments

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Interest receivable	710	473

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

5 Other income

	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £
Other income	13,879	9,943	23,822	14,725	5,765	20,490

6 Raising funds

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Fundraising and publicity		
Staff costs	26,328	21,819
	26,328	21,819

7 Charitable activities

	2023 £	2022 £
Staff costs	210,591	151,864
Depreciation and impairment	6,421	8,278
Staff training	2,065	2,036
Rates, light, heat, cleaning and insurance	6,565	11,914
Printing, postage, stationery and telephone	13,800	12,468
Travel expenses	22,768	8,863
Friend of ESAB	34,385	17,769
Social activities	34,104	26,609
Repairs and maintenance	4,016	18,938
Rent	14,276	15,516
Resource centre	27,155	19,041
Professional fees	171	80
Sundry expenses	3,581	3,373
	379,898	296,749
Share of governance costs (see note 8)	89,217	84,159
	469,115	380,908
Analysis by fund		
Unrestricted funds - general	251,470	223,393
Restricted funds	217,645	157,515
	469,115	380,908

8 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	-	77,452	77,452	-	68,622	68,623
Repairs and maintenance	-	3,994	3,994	-	2,011	2,011
Professional fees	-	6,871	6,871	-	10,803	10,803
Management charges	-	1,207	1,207	-	1,015	1,015
Sundry expenses	-	(414)	(414)	-	42	42
Recruitment costs	-	107	107	-	1,665	1,665
	-	89,217	89,217	-	84,158	84,159
Analysed to Charitable activities	-	89,217	89,217	-	84,159	84,159

Included within professional fees above is the Independent Examiners fee of £4,092 (2022 - £3,720).

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year. No trustee claimed travel expenses in the period (2022: Trustees claimed travel expenses totalling £Nil). All of the expenses were donated to the Association.

The members of the charity are the trustees as outlined on page 1 and are considered to be the controlling party. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member.

10 Employees

The average monthly number employees during the year was:

	2023 Number	2022 Number
Management and administration of the charity	13	11

Employment costs	2023 £	2022 £
Wages and salaries	284,366	218,966
Social security costs	17,520	13,277
Other pension costs	12,485	10,063
	314,371	242,306

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

11 Taxation

The company is a registered charity and under section 505(1) of the Income and Corporation Taxes Act 1988 is exempt from taxation.

12 Tangible fixed assets

	Computers	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2022	53,148	7,228	108,142	168,518
At 31 March 2023	53,148	7,228	108,142	168,518
Depreciation and impairment				
At 1 April 2022	49,153	5,936	84,308	139,397
Depreciation charged in the year	1,331	323	4,767	6,421
At 31 March 2023	50,484	6,259	89,075	145,818
Carrying amount				
At 31 March 2023	2,664	969	19,067	22,700
At 31 March 2022	3,995	1,293	23,834	29,122

13 Debtors

	2023	2022
Amounts falling due within one year:	£	£
Prepayments and accrued income	4,132	30,002

14 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	5,160	6,179
Other creditors	5,742	4,899
Accruals and deferred income	3,028	2,654
	13,930	13,732

15 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:

	Balance at 1 April 2021	Movement in funds: Incoming resources	Movement in funds: Resources expended	Movement in funds: Transfers	Balance at 1 April 2022	Movement in funds: Incoming resources	Movement in funds: Resources expended	Movement in funds: Transfers	Balance at 31 March 2023
	£	£	£	£	£	£	£	£	£
Social groups funds	78,863	22,143	(26,609)	-	74,397	33,812	(34,104)	-	74,105
Duplicating equipment	-	5,765	-	(5,765)	-	-	-	-	-
East Sussex Vision Care	6,039	14,104	(15,611)	-	4,532	20,048	(33,197)	8,617	-
Charitable Trusts	24,249	29,362	(17,045)	-	36,566	56,679	-	-	93,245
Local Government Grants	-	42,076	(42,076)	-	-	82,638	(85,000)	2,362	-
Higher Intervention Project	-	88,085	(56,174)	(5,992)	25,919	107,539	(65,344)	-	68,114
	109,151	201,535	(157,515)	(11,757)	141,414	300,716	(217,645)	10,979	235,464

Social Groups - this represents miscellaneous income and expenditure relating to 16 groups throughout East Sussex whose activities are operated within East Sussex Association of Blind and Partially Sighted People.

Duplicating Equipment - this fund consists of contributions received towards aid equipment in the work place.

East Sussex Vision Care - funding from East Sussex County Council to provide low vision services for the county including, training, aids and equipment, mobility and low vision support.

Higher Intervention Project - funding by the Reaching Communities arm of the National Lottery for three members of staff who work with people with multiple or complex needs. The funding lasts for 3 years.

Charitable Trusts - a number of charitable trusts have provided funds to cover expenditure on printing, computer equipment and training room expenditure.

Local government grants - funding for projects from local authorities.

16 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:

	Balance at 1 April 2021	Resources expended	Balance at 1 April 2022	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Mobile vehicle	6,058	(2,970)	3,088	(2,208)	880
	6,058	(2,970)	3,088	(2,208)	880

The trustees have taken the decision to designate certain funds to provide a vehicle for the use of beneficiaries.

17 Analysis of net assets between funds

	Unrestricted funds 2023	Designated funds 2023	Restricted funds 2023	Total 2023	Unrestricted funds 2022	Designated funds 2022	Restricted funds 2022	Total 2022
	£	£	£	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:								
Tangible assets	21,820	880	-	22,700	26,034	3,088	-	29,122
Current assets/(liabilities)	126,208	-	235,464	361,672	200,377	-	141,414	341,791
	148,028	880	235,464	384,372	226,411	3,088	141,414	370,913

18 Operating lease commitments

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023	2022
	£	£
Within one year	17,358	17,358
Between two and five years	30,358	47,716
	47,716	65,074

19 Related party transactions

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

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023	2022
	£	£
Aggregate compensation	70,813	65,485

East Sussex Vision Support

England & Wales - Charity number 209535

Accounts

Charity registration number 209535

Company registration number 00363004 (England and Wales)

EAST SUSSEX VISION SUPPORT

FORMERLY EAST SUSSEX ASSOCIATION OF BLIND AND PARTIALLY SIGHTED PEOPLE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

EAST SUSSEX VISION SUPPORT
FORMERLY EAST SUSSEX ASSOCIATION OF BLIND AND PARTIALLY SIGHTED PEOPLE
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr I G Fletcher-Price	
	Mr C D Dowling	
	Mr P F Gillett - Vice Chairman (from 30 September 2020)	
	Mr R Johnston - Treasurer	
	Mr G Lawson	
	Ms S L H Slade	
	Mrs M R Shepherd	(Appointed 1 October 2021)
	Mr D J Gumbrell	(Appointed 28 October 2021)
	Mrs J O'Brian	(Appointed 28 October 2021)
	Mr P G Bowers	(Appointed 21 September 2022)
Secretary	Mr D Brookbank	
Charity number	209535	
Company number	00363004	
Registered office	13 Vicarage Field Hailsham East Sussex BN27 1BD	
Independent examiner	Knill James LLP One Bell Lane Lewes East Sussex BN7 1JU	
Bankers	Barclays Bank Plc The Old Bank High Street Lewes East Sussex BN7 2JP	
Investment advisors	UBS AG Wealth Management 1 Finsbury Avenue London EC2M 2PP	

EAST SUSSEX VISION SUPPORT
FORMERLY EAST SUSSEX ASSOCIATION OF BLIND AND PARTIALLY SIGHTED PEOPLE
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EAST SUSSEX VISION SUPPORT
FORMERLY EAST SUSSEX ASSOCIATION OF BLIND AND PARTIALLY SIGHTED PEOPLE
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 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 (FRS 102) (effective 1 January 2019)".

Objectives and activities

The principal activities of the charity are to promote the physical and general welfare of blind and partially sighted people and the prevention of blindness, preference being given to those ordinarily resident in the county of East Sussex and in the Unitary Authority of Brighton and Hove.

East Sussex Association of Blind and Partially Sighted People aims to enhance the lives of people with vision impairment.

Its objectives are to:

- Provide support in adjusting to vision impairment
- Promote independence
- Empower and enable people with vision impairment
- Prevent social isolation
- Maximise opportunities for people with vision impairment
- Promote understanding of vision impairment
- Promote equal access to services

The strategies for achieving those objectives are contained in the 5 Year Business Strategy Dated June 2019. Services, delivered to more than 1,650 people locally, include:

- Low Vision Support Workers and Higher Intervention Workers who work on a one-to-one basis with members providing advice, assistance and signposting to services and opportunities
- Mobility training with long cane and orientation in and around the home and local community
- Two Aids and Equipment centres with the latest specialist products available to view and try, coupled with a specialist trained Aids and Equipment Officer
- 14 social groups around the county including three dedicated to younger people, one especially for deaf/ blind people and 10 for older members of the community
- A range of training opportunities including skills training, IT training, including using tablet computers and smart phones and vision awareness training for carers and those working with or related to a person with sightloss
- Sound Tennis Sussex, a group of active members who play sound tennis in Brighton and Hove. At present they are extending their reach to cover the entire county
- A theatre group that attends Devonshire Park Theatre on a regular basis and has the advantage of audio description for every performance
- A volunteer visiting scheme in Brighton and Hove that is being rolled out to the whole of East Sussex
- An Outreach Vehicle that visits rural communities and hard to reach places to promote our services
- A telephone helpline available to anyone who is affected by sightloss
- General advice, support, and assistance.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable company should undertake.

Significant new areas of work started in 2021/2022

This year has been unprecedented for many charities, including ESVS. The staff and the work of the charity continued during both lockdowns with a severely restricted service. ESVS provided the following services during the year:

- In April 2021 we launched our Higher Intervention Service with three new members of staff working with people with multiple or complex needs. The staff work right across East Sussex, Brighton and Hove. This project is funded by the Reaching Communities arm of the National Lottery and has a grant for three years.
- Our social groups started up again in this year and we are pleased that they are all now up and running.

It was decided to rebrand and refresh the charity, so the name of East Sussex Vision Support was adopted. The formal change came in April 2021.

Achievements and performance

Key Performance indicators are recorded for many areas of ESVS's work, below are the main ones for the year 1 April 2021 to 31 March 2022:

- Average number of clients on the database – 1,547
- New referrals received - 344
- Certificate of Visual Impairment received and processed - 140
- Members who accessed Aids and Equipment - 1,223
- Number of active volunteers – 203

COVID-19

As with all businesses and charities, ESVS has been hit by the COVID-19 Pandemic. The staff continued to work during the period of lockdown, with only one being furloughed. ESVS saw a continued draw on its services throughout the period with staff providing emergency help and assistance. ESVS kept in continual communication with its members and provided regular updates and bulletins.

Financial review

The following pages summarise the trading accounts of the Association for the 12-month period ending 31 March 2022. Detailed accounts are available, on request, from the Association Head Office.

Income for the year was £409,082.
The Trustees have reviewed our strategy for the next five years to determine a clear direction financially for ESVS.

Expenses for the year were £402,727.
Continued vigilance and control of our expenses will be vital in future.

Despite the very many challenges we faced during the year, we must acknowledge the tremendous contribution made by our staff and volunteers who worked extremely hard to maintain a high quality of service to members and clients.

Reserves policy

The trustees monitor the reserves of the charity. This process considers the nature of all income and expenditure streams, commitments, and the nature of the reserves. The trustees have examined the minimum requirements for free reserves which are unrestricted funds not invested in fixed assets or otherwise committed. The trustees consider that these should be equivalent to six months expenditure.

Investment Policy

Discretional investment powers are delegated to the charity's investment managers UBS AG Wealth Management. The trustees consider the income requirements and the risk profile together with the investment managers view if the market. There are no restrictions on the charity's power to invest.

Risk management
The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining free reserves at the levels stated later in this report, combined with our annual review of the controls over key financial systems carried out through an internal audit programme, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks and confirm that they have established systems to mitigate the significant risks.

Plans for the future
The charity plans to continue the activities outlined above in the forthcoming year subject to satisfactory funding arrangements and in accordance with the five-year business strategy, published June 2019.

As the covid Pandemic reduces East Sussex Vision Support (ESVS) plans to:

- Fully re-open its new Aids and Equipment Centre in Hailsham.
- Enable the staff to return to the office.
- Re-launch the Outreach Service.
- Re-launch all the social groups.
- Adopt a positive approach to assisting our clients based on the question, 'What do you want from us, how can we help you?'

The East Sussex County Council contract continues to be in place until September 2024. The contract has been renewed for a further 5.5 years from 1 October 2019. ESVS plans to continue working with ESVC to provide these services.

The Brighton City Council contract was renewed in April 2022 for a further year until March 2023.

ESVS HQ will remain at 13 Vicarage Field, Hailsham for the foreseeable future.

Structure, governance and management
The charitable company is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 27 August 1940 as amended 10 November 2004.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr I G Fletcher-Price	
Mrs C A Borowski - Vice Chairman (until 30 September 2020)	(Resigned 28 October 2021)
Mr C D Dowling	
Mr P F Gillett - Vice Chairman (from 30 September 2020)	
Mr R Johnston - Treasurer	
Mr G Lawson	
Ms S L H Slade	
Mrs M R Shepherd	(Appointed 1 October 2021)
Mr D J Gumbrell	(Appointed 28 October 2021)
Mrs J O'Brian	(Appointed 28 October 2021)
Mr P G Bowers	(Appointed 21 September 2022)

Appointment, induction, and training of trustees
Most trustees are already familiar with the practical work of the charity. New trustees are invited and encouraged to attend training and induction as appropriate to familiarise themselves with the charity, the context in which it operates and their obligations as a trustee. All trustees undergo a standard DBS check.

None of the trustees has any beneficial interest in the company. All the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

East Sussex Vision Support is a User Led Organisation.

Organisation
East Sussex Association of Blind and Partially Sighted People has a Board of Trustees currently consisting of 10 trustees, 5 of whom are visually impaired. They meet quarterly and are responsible for the strategic direction and policy of the charity.

Day to day responsibility for the provision of services rests with the Chief Executive, Mr Daniel Brookbank, along with other officers to whom work is delegated as appropriate. The Chief Executive is responsible for ensuring that the charity delivers the services specified and the key performance indicators are met.

Asset cover for funds
Note 17 sets out an analysis of the assets attributable to the various funds. These assets are sufficient to meet the charity's obligations on a fund-by-fund basis.

Message from the Chairman - Ian Fletcher-Price
I am very pleased to address you for the third year. As Chairman of ESVS I am continually impressed by the work our staff do. In particular, this year the Higher Intervention service has provided a huge amount of help to many of our members who have a complex need or long-term assistance.

ESVS approach our support by empowering our members to lead active fulfilling lives and this is in the forefront of our minds when allocating our resources. Daniel continues to lead an excellent team and I believe we are very lucky to retain him as our CEO.

I was pleased to host a Gala Dinner on 25th February at The Grand Hotel, Eastbourne to celebrate our 100th Birthday. This event has been a long time coming but it was worth all the work to be able to share 100 years of ESVS success.

The next few years will be as challenging as ever for our members and our organisation but I am confident that Daniel and his team will continue to provide a very high level of support to as many people as they can.

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

.....
Mr D Brookbank
Chief Executive
Dated: 13/12/22

EAST SUSSEX VISION SUPPORT
FORMERLY EAST SUSSEX ASSOCIATION OF BLIND AND PARTIALLY SIGHTED PEOPLE
INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF EAST SUSSEX VISION SUPPORT

I report to the trustees on my examination of the financial statements of East Sussex Vision Support (the charitable company) for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charitable 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 the charitable company's financial statements carried out under section 145 of the Charities Act 2011 (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

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

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 that in any material respect:

1 accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements 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 financial statements 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 financial statements to be reached.

M A Filsell FCA on behalf of
Knill James LLP

Chartered Accountants
One Bell Lane
Lewes
East Sussex
BN7 1JU

Dated: 13/12/22

EAST SUSSEX VISION SUPPORT
FORMERLY EAST SUSSEX ASSOCIATION OF BLIND AND PARTIALLY SIGHTED PEOPLE
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Current financial year

	Notes	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Income and endowments from:						
Donations and legacies	2	101,121	-	36,247	137,368	182,132
Incoming resources from charitable activities	3	91,228	-	159,523	250,751	207,193
Investments	4	473	-	-	473	21
Other income	5	14,725	-	5,765	20,490	25,484
Total income		207,547	-	201,535	409,082	414,830
Expenditure on:						
Raising funds	6	21,819	-	-	21,819	13,928
Charitable activities	7	223,393	-	157,515	380,908	269,653
Total expenditure		245,212	-	157,515	402,727	283,581
Net (outgoing)/incoming resources before transfers		(37,665)	-	44,020	6,355	131,249
Gross transfers between funds		14,727	(2,970)	(11,757)	-	-
Net (expenditure)/income for the year/ Net movement in funds		(22,938)	(2,970)	32,263	6,355	131,249
Fund balances at 1 April 2021		249,349	6,058	109,151	364,558	233,309
Fund balances at 31 March 2022		226,411	3,088	141,414	370,913	364,558

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

EAST SUSSEX VISION SUPPORT
FORMERLY EAST SUSSEX ASSOCIATION OF BLIND AND PARTIALLY SIGHTED PEOPLE
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2022

Prior financial year

	Notes	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
Income and endowments from:					
Donations and legacies	2	165,406	-	16,726	182,132
Incoming resources from charitable activities	3	128,729	-	78,464	207,193
Investments	4	21	-	-	21
Other income	5	21,653	-	3,831	25,484
Total income		315,809	-	99,021	414,830
Expenditure on:					
Raising funds	6	13,928	-	-	13,928
Charitable activities	7	177,671	-	91,982	269,653
Total expenditure		191,599	-	91,982	283,581
Net (outgoing)/incoming resources before transfers		124,210	-	7,039	131,249
Gross transfers between funds		7,547	(3,716)	(3,831)	-
Net (expenditure)/income for the year/ Net movement in funds		131,757	(3,716)	3,208	131,249
Fund balances at 1 April 2020		117,592	9,774	105,943	233,309
Fund balances at 31 March 2021		249,349	6,058	109,151	364,558

EAST SUSSEX VISION SUPPORT
FORMERLY EAST SUSSEX ASSOCIATION OF BLIND AND PARTIALLY SIGHTED PEOPLE
BALANCE SHEET
AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	12		29,122		20,792
Current assets					
Debtors	13	30,002		33,715	
Cash at bank and in hand		325,521		322,581	
		355,523		356,296	
Creditors: amounts falling due within one year	14	(13,732)		(12,530)	
Net current assets			341,791		343,766
Total assets less current liabilities			370,913		364,558
Income funds					
Restricted funds	15		141,414		109,151
Unrestricted funds					
Designated funds	16	3,088		6,058	
General unrestricted funds		226,411		249,349	
			229,499		255,407
			370,913		364,558

EAST SUSSEX VISION SUPPORT
FORMERLY EAST SUSSEX ASSOCIATION OF BLIND AND PARTIALLY SIGHTED PEOPLE
BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2022

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006 relating to small companies, for the year ended 31 March 2022.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 13/12/22

.....
Mr I G Fletcher-Price
Trustee

Company Registration No. 00363004

1 Accounting policies

Company information

East Sussex Vision Support is a private company limited by guarantee incorporated in England and Wales. The registered office is 13 Vicarage Field, Hailsham, East Sussex, BN27 1BD.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charitable company is a Public Benefit Entity as defined by FRS 102.

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

1.2 Going concern

We have assessed whether the going concern basis of preparation continues to be appropriate, based on whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. This assessment has been required in the light of the significant uncertainty around the short to medium term impact of the Covid-19 virus.

At the time of approving the financial statements we believe that all appropriate measures have been or will be taken to ensure that the charity will be able to continue its operations for at least the next 12 months and thus conclude that the going concern basis remains appropriate.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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 financial statements.

1.4 Incoming resources

Income is recognised when the charitable company 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.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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

Grants received are credited to the Statement of Financial Activities when received unless they relate to a future specified period, in which case they are deferred.

1 Accounting policies **(Continued)**

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.

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance grants are recognised as goods and services are provided.

- Costs of generating funds are those costs associated with attracting voluntary income.

- Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

- Governance costs include those costs associated with the governance of the charity and are primarily associated with constitutional and statutory requirements.

- Support costs include central functions and have been allocated to activity costs categories on a basis consistent with the use of the resource, e.g. by staff ratio, floor areas or estimated usage.

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:

Computers	33 1/3% straight line
Fixtures, fittings & equipment	20% straight line
Motor vehicles	20% reducing balance

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 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 Accounting policies **(Continued)**

1.8 Financial instruments

The Company 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 when the charitable company becomes party to the contractual provisions of the instrument.

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.

1.9 Retirement benefits

The charity contributes to a defined contribution pension scheme for its staff. The scheme provides money purchase and lump sum benefits payable to members on their retirement or to their dependants on death before retirement. The assets of the scheme are held separately from those of the charity in an independently administered fund. Contributions charged to the defined contribution scheme are charged to the statement of financial activities when they become payable.

1.10 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 Donations and legacies

	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £
Donations and gifts	35,266	36,247	71,513	29,706	16,726	46,432
Legacies receivable	20,996	-	20,996	109,048	-	109,048
Government grants	44,859	-	44,859	26,652	-	26,652
	101,121	36,247	137,368	165,406	16,726	182,132

3 Incoming resources from charitable activities

	Grants receivable 2022 £	Grants receivable 2021 £
Performance related grants	250,751	207,193
Analysis by fund		
Unrestricted funds - general	91,228	128,729
Restricted funds	159,523	78,464
	250,751	207,193

4 Investments

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Interest receivable	473	21

5 Other income

	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £
Other income	14,725	5,765	20,490	21,653	3,831	25,484

6 Raising funds

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Fundraising and publicity		
Staff costs	21,819	13,928
	21,819	13,928

7 Charitable activities

	2022 £	2021 £
Staff costs	151,864	104,739
Depreciation and impairment	8,278	5,198
Staff training	2,036	-
Rates, light, heat, cleaning and insurance	11,914	7,884
Printing, postage, stationery and telephone	12,468	11,030
Travel expenses	8,863	3,583
Friend of ESAB	17,769	12,356
Social activities	26,609	6,213
Repairs and maintenance	18,938	15,133
Rent	15,516	19,517
Resource centre	19,041	10,329
Professional fees	80	304
Sundry expenses	3,373	647
	296,749	196,933
Share of governance costs (see note 8)	84,159	72,720
	380,908	269,653
Analysis by fund		
Unrestricted funds - general	223,393	177,671
Restricted funds	157,515	91,982
	380,908	269,653

8 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	-	68,623	68,623	-	61,530	61,531
Repairs and maintenance	-	2,011	2,011	-	1,220	1,220
Professional fees	-	10,803	10,803	-	9,607	9,607
Management charges	-	1,015	1,015	-	362	362
Sundry expenses	-	42	42	-	-	-
Recruitment costs	-	1,665	1,665	-	-	-
	-	84,159	84,159	-	72,719	72,720
Analysed to Charitable activities	-	84,159	84,159	-	72,720	72,720

Included within professional fees above is the Independent Examiners fee of £3,250 (2020 - £3,150).

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year. No trustee claimed travel expenses in the period (2021: Trustees claimed travel expenses totalling £Nil). All of the expenses were donated to the Association.

The members of the charity are the trustees as outlined on page 1 and are considered to be the controlling party. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member.

10 Employees

The average monthly number employees during the year was:

	2022 Number	2021 Number
Management and administration of the charity	11	8

Employment costs	2022 £	2021 £
Wages and salaries	218,966	159,762
Social security costs	13,277	12,282
Other pension costs	10,063	8,154
	242,306	180,198

10 Employees **(Continued)**

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

11 Taxation

The company is a registered charity and under section 505(1) of the Income and Corporation Taxes Act 1988 is exempt from taxation.

12 Tangible fixed assets

	Computers	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2021	47,156	5,613	99,142	151,911
Additions	5,992	1,616	9,000	16,608
At 31 March 2022	53,148	7,229	108,142	168,519
Depreciation and impairment				
At 1 April 2021	47,156	5,613	78,350	131,119
Depreciation charged in the year	1,997	323	5,958	8,278
At 31 March 2022	49,153	5,936	84,308	139,397
Carrying amount				
At 31 March 2022	3,995	1,293	23,834	29,122
At 31 March 2021	-	-	20,792	20,792

13 Debtors

	2022	2021
Amounts falling due within one year:	£	£
Other debtors	-	1,093
Prepayments and accrued income	30,002	32,622
	30,002	33,715

14 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	6,179	5,332
Other creditors	4,899	4,545
Accruals and deferred income	2,654	2,653
	13,732	12,530

15 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					Movement in funds			
	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£	£	£	£	£
Social groups funds	74,389	10,687	(6,213)	-	78,863	22,143	(26,609)	-	74,397
Duplicating equipment	-	3,831	-	(3,831)	-	5,765	-	(5,765)	-
East Sussex Vision Care	-	6,039	-	-	6,039	14,104	(15,611)	-	4,532
Charitable Trusts	31,554	-	(7,305)	-	24,249	29,362	(17,045)	-	36,566
Local Government Grants	-	78,464	(78,464)	-	-	42,076	(42,076)	-	-
Higher Intervention Project	-	-	-	-	-	88,085	(56,174)	(5,992)	25,919
	105,943	99,021	(91,982)	(3,831)	109,151	201,535	(157,515)	(11,757)	141,414

Social Groups - this represents miscellaneous income and expenditure relating to 16 groups throughout East Sussex whose activities are operated within East Sussex Association of Blind and Partially Sighted People.

Duplicating Equipment - this fund consists of contributions received towards aid equipment in the work place.

East Sussex Vision Care - funding from East Sussex County Council to provide low vision services for the county including, training, aids and equipment, mobility and low vision support.

Higher Intervention Project - funding by the Reaching Communities arm of the National Lottery for three members of staff who work with people with multiple or complex needs. The funding lasts for 3 years.

Charitable Trusts - a number of charitable trusts have provided funds to cover expenditure on printing, computer equipment and training room expenditure.

Local government grants - funding for projects from local authorities.

16 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:

	Balance at 1 April 2020	Transfers	Balance at 1 April 2021	Resources expended	Balance at 31 March 2022
	£	£	£	£	£
Mobile vehicle	9,774	(3,716)	6,058	(2,970)	3,088
	9,774	(3,716)	6,058	(2,970)	3,088

The trustees have taken the decision to designate certain funds to provide a vehicle for the use of beneficiaries.

17 Analysis of net assets between funds

	Unrestricted funds 2022	Designated funds 2022	Restricted funds 2022	Total 2022	Unrestricted funds 2021	Designated funds 2021	Restricted funds 2021	Total 2021
	£	£	£	£	£	£	£	£
Fund balances at 31 March 2022 are represented by:								
Tangible assets	26,034	3,088	-	29,122	14,734	6,058	-	20,792
Current assets/(liabilities)	200,377	-	141,414	341,791	234,615	-	109,151	343,766
	226,411	3,088	141,414	370,913	249,349	6,058	109,151	364,558

18 Operating lease commitments

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	17,358	17,358
Between two and five years	47,716	21,741
	65,074	39,099

19 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022 £	2021 £
Aggregate compensation	65,485	61,244

East Sussex Vision Support

England & Wales - Charity number 209535

Accounts

Charity Registration No. 209535

Company Registration No. 00363004 (England and Wales)

EAST SUSSEX VISION SUPPORT

FORMERLY EAST SUSSEX ASSOCIATION OF BLIND AND PARTIALLY SIGHTED PEOPLE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

EAST SUSSEX VISION SUPPORT
FORMERLY EAST SUSSEX ASSOCIATION OF BLIND AND PARTIALLY SIGHTED PEOPLE
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr I G Fletcher-Price - Chairman Mrs C A Borowski - Vice Chairman (until 30 September 2020) Mr C D Dowling Mr P F Gillett - Vice Chairman (from 30 September 2020) Mr R Johnston - Treasurer Mr G Lawson Ms S L H Slade
Secretary	Mr D Brookbank
Charity number	209535
Company number	00363004
Registered office	13 Vicarage Field Hailsham East Sussex BN27 1BD
Independent examiner	Knill James LLP One Bell Lane Lewes East Sussex BN7 1JU
Bankers	Barclays Bank Plc The Old Bank High Street Lewes East Sussex BN7 2JP
Investment advisors	UBS AG Wealth Management 1 Finsbury Avenue London EC2M 2PP

EAST SUSSEX VISION SUPPORT
FORMERLY EAST SUSSEX ASSOCIATION OF BLIND AND PARTIALLY SIGHTED PEOPLE
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EAST SUSSEX VISION SUPPORT
FORMERLY EAST SUSSEX ASSOCIATION OF BLIND AND PARTIALLY SIGHTED PEOPLE
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 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 (FRS 102) (effective 1 January 2019)".

Objectives and activities
The principal activities of the charity are to promote the physical and general welfare of blind and partially sighted people and the prevention of blindness, preference being given to those ordinarily resident in the county of East Sussex and in the Unitary Authority of Brighton and Hove.

East Sussex Association of Blind and Partially Sighted People aims to enhance the lives of people with vision impairment.

Its objectives are to:

- Provide support in adjusting to vision impairment
- Promote independence
- Empower and enable people with vision impairment
- Prevent social isolation
- Maximise opportunities for people with vision impairment
- Promote understanding of vision impairment
- Promote equal access to services

The strategies for achieving those objectives are contained in the 5 Year Business Strategy Dated June 2019. Services, delivered to more than 1,650 people locally, include:

- Low Vision Support Workers who work on a one-to-one basis with members providing advice, assistance and signposting to services and opportunities
- Mobility training with long cane and orientation in and around the home and local community
- Two Aids and Equipment centres with the latest specialist products available to view and try, coupled with a specialist trained Aids and Equipment Officer
- 14 social groups around the county including three dedicated to younger people, one especially for deaf/blind people and 10 for older members of the community
- A range of training opportunities including skills training, IT training, including using tablet computers and smart phones and vision awareness training for carers and those working with or related to a person with sight loss
- Sound Tennis Sussex, a group of active members who play sound tennis in Brighton and Hove. At present they are extending their reach to cover the entire county
- An indoor bowls team
- A theatre group that attends Devonshire Park Theatre on a regular basis and has the advantage of audio description for every performance
- A volunteer visiting scheme in Brighton and Hove that is being rolled out to the whole of East Sussex
- An Outreach Vehicle that visits rural communities and hard to reach places to promote our services
- A telephone helpline available to anyone who is affected by sight loss
- General advice, support, and assistance.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable company should undertake.

Significant new areas of work started in 2020/2021

This year has been unprecedented for many charities, including ESAB. The staff and the work of the charity continued during both lockdowns with a severely restricted service. ESAB provided the following services during the year:

- An emergency 'help' service to members who were in dire need
- A remote low vision service during lockdown, resuming face to face visits when lockdown eased
- A remote Aids and Equipment service during lockdown, resuming face to face visits when lockdown eased
- A telephone helpline to support any members who needed it
- Regular telephone social contact from the volunteers to the members
- Some conference calls for the social groups
- Re-designed our IT systems to enable staff to work from home.

Sadly, all ESAB's social groups were forced to cease for the entire year and we were not able to run our Outreach Vehicle.

During the year ESAB decided to close our Brighton Office down and we were forced to move our Head Office to new premises.

The Board of Trustees decided that for the 100th Anniversary a Zoom celebration would be held, and 75 supporters and members attended.

It was also decided to rebrand and refresh the charity, so the name of East Sussex Vision Support was adopted. The formal change came after the 31 March 2021.

Achievements and performance

Key Performance indicators are recorded for many areas of ESAB's work, below are the main ones for the year 1 April 2020 to 31 March 2021:

- Average number of clients on the database – 1509
- New referrals received - 404
- Certificate of Visual Impairment received and processed - 112
- Members who accessed Aids and Equipment - 698
- Number of active volunteers – 227

COVID-19

As with all businesses and charities, ESAB has been hit by the COVID-19 Pandemic. The staff continued to work during the period of lockdown, with only one being furloughed. ESAB saw a continued draw on its services throughout the period with staff providing emergency help and assistance. ESAB kept in continual communication with its members and provided regular updates and bulletins. Sadly, all the social activities had to cease for the time being.

Financial review
The following pages summarise the trading accounts of the Association for the 12-month period ending 31 March 2021. Detailed accounts are available, on request, from the Association Head Office.

The Trustees planned to break even in this financial year, however, significant funding from Legacies and additional emergency funding, along with the restructuring plan that took place in 2019 led to a surplus.

Income for the year was £414,830.
The Trustees have reviewed our strategy for the next five years to determine a clear direction financially for ESAB.

Expenses for the year were £283,581.
Continued vigilance and control of our expenses will be vital in future.

Despite the very many challenges we faced during the year, we must acknowledge the tremendous contribution made by our staff and volunteers who worked extremely hard to maintain a high quality of service to members and clients.

Reserves policy
The trustees monitor the reserves of the charity. This process considers the nature of all income and expenditure streams, commitments, and the nature of the reserves. The trustees have examined the minimum requirements for free reserves which are unrestricted funds not invested in fixed assets or otherwise committed. The trustees consider that these should be equivalent to six months expenditure.

Investment Policy
Discretional investment powers are delegated to the charity's investment managers UBS AG Wealth Management. The trustees consider the income requirements and the risk profile together with the investment managers view if the market. There are no restrictions on the charity's power to invest.

Risk management
The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining free reserves at the levels stated later in this report, combined with our annual review of the controls over key financial systems carried out through an internal audit programme, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks and confirm that they have established systems to mitigate the significant risks.

Plans for the future
The charity plans to continue the activities outlined above in the forthcoming year subject to satisfactory funding arrangements and in accordance with the five-year business strategy, published June 2019.

As the covid Pandemic reduces East Sussex Vision Support (ESVS) plans to:

- Fully re-open its new Aids and Equipment Centre in Hailsham
- Enable the staff to return to the office
- Launch a new 'Higher Intervention Service' to work with people with complex needs. We have recruited three new members of staff
- Re-launch the Outreach Service
- Re-launch all the social groups
- Adopt a positive approach to assisting our clients based on the question, 'What do you want from us, how can we help you?'

The East Sussex County Council contract continues to be in place until September 2024. The contract has been renewed for a further 5.5 years from 1 October 2019. ESAB plans to continue working with ESVC to provide these services.

The Brighton City Council contract was renewed in April 2021 for a further year until March 2022.

ESAB HQ will remain at 13 Vicarage Field, Hailsham for the foreseeable future.

Structure, governance and management
The charitable company is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 27 August 1940 as amended 10 November 2004.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:
Mr I G Fletcher-Price - Chairman
Mrs C A Borowski - Vice Chairman (until 30 September 2020)
Mr C D Dowling
Mr P F Gillett - Vice Chairman (from 30 September 2020)
Mr R Johnston - Treasurer
Mr G Lawson
Ms S L H Slade
Ms J C Wood (Resigned 29 October 2020)

Appointment, induction, and training of trustees
Most trustees are already familiar with the practical work of the charity. New trustees are invited and encouraged to attend training and induction as appropriate to familiarise themselves with the charity, the context in which it operates and their obligations as a trustee. All trustees undergo a standard DBS check.

None of the trustees has any beneficial interest in the company. All the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

East Sussex Association of Blind and Partially Sighted People is a User Led Organisation.

Organisation
East Sussex Association of Blind and Partially Sighted People has a Board of Trustees currently consisting of 7 trustees, 3 of whom are visually impaired. They meet quarterly and are responsible for the strategic direction and policy of the charity.

Day to day responsibility for the provision of services rests with the Chief Executive, Mr Daniel Brookbank, along with other officers to whom work is delegated as appropriate. The Chief Executive is responsible for ensuring that the charity delivers the services specified and the key performance indicators are met.

Asset cover for funds
Note 19 sets out an analysis of the assets attributable to the various funds. These assets are sufficient to meet the charity's obligations on a fund-by-fund basis.

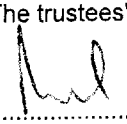
Message from the Chairman - Ian Fletcher-Price
My second address to you comes in our 100th year! What an outstanding contribution the Charity has made to so many members in the last Century. As current custodians it is our responsibility to make sure the foundations are in place to provide support for the long term future of current and future members. With this in mind, we have changed our name to more accurately reflect what we do and freshened up our logo. Of course, it is not just cosmetic changes that make us tick. We have relocated to new premises in the middle of Hailsham and hope the upgrade will inspire everyone to be the best they can be in the pursuit of helping our membership.

East Sussex Vision Support (ESVS) empowers our members to lead active fulfilling lives and this is in the forefront of our minds when allocating our resources. Daniel continues to lead an excellent team and I believe we are very lucky to retain him as our CEO.

At the time of writing we appear to be extending lockdown further but this small extension will hopefully prove to be beneficial and allow us to return to normal service, safely, sooner.

Finally, the revised date for the dinner is Saturday 5 March 2022 so please pop that in your diaries with more info to follow in due course.

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



.....

Mr D Brookbank
Chief Executive
Dated: 25/10/21

EAST SUSSEX VISION SUPPORT
FORMERLY EAST SUSSEX ASSOCIATION OF BLIND AND PARTIALLY SIGHTED PEOPLE
INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF EAST SUSSEX VISION SUPPORT

I report to the trustees on my examination of the financial statements of East Sussex Vision Support (the charitable company) for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charitable 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 the charitable company's financial statements carried out under section 145 of the Charities Act 2011 (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

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

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 that in any material respect:

1 accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements 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 financial statements 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 financial statements to be reached.

Knill James LLP

Knill James LLP

Chartered Accountants
One Bell Lane
Lewes
East Sussex
BN7 1JU

Dated: 2 November 2021

EAST SUSSEX VISION SUPPORT
FORMERLY EAST SUSSEX ASSOCIATION OF BLIND AND PARTIALLY SIGHTED PEOPLE
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Current financial year

	Notes	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Income and endowments from:						
Donations and legacies	2	165,406	-	16,726	182,132	160,919
Incoming resources from charitable activities	3	128,729	-	78,464	207,193	97,406
Investments	4	21	-	-	21	1,537
Other income	5	21,653	-	3,831	25,484	10,009
Total income		315,809	-	99,021	414,830	269,871
Expenditure on:						
Raising funds	6	13,928	-	-	13,928	12,095
Charitable activities	7	177,671	-	91,982	269,653	372,747
Total resources expended		191,599	-	91,982	283,581	384,842
Net gains/(losses) on investments	11	-	-	-	-	1,354
Net incoming/(outgoing) resources before transfers		124,210	-	7,039	131,249	(113,617)
Gross transfers between funds		7,547	(3,716)	(3,831)	-	-
Net income/(expenditure) for the year/ Net movement in funds		131,757	(3,716)	3,208	131,249	(113,617)
Fund balances at 1 April 2020		117,592	9,774	105,943	233,309	346,926
Fund balances at 31 March 2021		249,349	6,058	109,151	364,558	233,309

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

EAST SUSSEX VISION SUPPORT
FORMERLY EAST SUSSEX ASSOCIATION OF BLIND AND PARTIALLY SIGHTED PEOPLE
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2021

Prior financial year

	Notes	Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Restricted funds 2020 £	Total 2020 £
Income and endowments from:					
Donations and legacies	2	37,908	-	123,011	160,919
Incoming resources from charitable activities	3	37,274	-	60,132	97,406
Investments	4	1,537	-	-	1,537
Other income	5	5,934	-	4,075	10,009
Total income		82,653	-	187,218	269,871
Expenditure on:					
Raising funds	6	12,095	-	-	12,095
Charitable activities	7	186,880	-	185,867	372,747
Total resources expended		198,975	-	185,867	384,842
Net gains/(losses) on investments	11	1,354	-	-	1,354
Net incoming/(outgoing) resources before transfers		(114,968)	-	1,351	(113,617)
Gross transfers between funds		(3,952)	(13,425)	17,377	-
Net income/(expenditure) for the year/ Net movement in funds		(118,920)	(13,425)	18,728	(113,617)
Fund balances at 1 April 2019		236,512	23,199	87,215	346,926
Fund balances at 31 March 2020		117,592	9,774	105,943	233,309

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

EAST SUSSEX VISION SUPPORT
FORMERLY EAST SUSSEX ASSOCIATION OF BLIND AND PARTIALLY SIGHTED PEOPLE
BALANCE SHEET
AS AT 31 MARCH 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible assets	**13**		20,792		25,990
Current assets					
Debtors	**14**	33,715		28,594	
Cash at bank and in hand		322,581		187,721	
		356,296		216,315	
Creditors: amounts falling due within one year	**15**	(12,530)		(8,996)	
Net current assets			343,766		207,319
Total assets less current liabilities			364,558		233,309
Income funds					
Restricted funds	**17**		109,151		105,943
Unrestricted funds					
Designated funds	**18**	6,058		9,774	
General unrestricted funds		249,349		117,592	
			255,407		127,366
			364,558		233,309

EAST SUSSEX VISION SUPPORT
FORMERLY EAST SUSSEX ASSOCIATION OF BLIND AND PARTIALLY SIGHTED PEOPLE
BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2021

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006 relating to small companies, for the year ended 31 March 2021.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 28/10/21

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Mr I G Fletcher-Price - Chairman
Trustee

Company Registration No. 00363004

1 Accounting policies **(Continued)**

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

Grants received are credited to the Statement of Financial Activities when received unless they relate to a future specified period, in which case they are deferred.

1.5 Resources expended

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance grants are recognised as goods and services are provided.

- Costs of generating funds are those costs associated with attracting voluntary income.

- Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

- Governance costs include those costs associated with the governance of the charity and are primarily associated with constitutional and statutory requirements.

- Support costs include central functions and have been allocated to activity costs categories on a basis consistent with the use of the resource, e.g. by staff ratio, floor areas or estimated usage.

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:

Computers	33 1/3% straight line
Fixtures, fittings & equipment	20% straight line
Motor vehicles	20% reducing balance

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 net income/(expenditure) for the year.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 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 Accounting policies **(Continued)**

1.9 Financial instruments

The Company 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 when the charitable company becomes party to the contractual provisions of the instrument.

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.

1.10 Retirement benefits

The charity contributes to a defined contribution pension scheme for its staff. The scheme provides money purchase and lump sum benefits payable to members on their retirement or to their dependants on death before retirement. The assets of the scheme are held separately from those of the charity in an independently administered fund. Contributions charged to the defined contribution scheme are charged to the statement of financial activities when they become payable.

1.11 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 Donations and legacies

	Unrestricted funds general 2021 £	**Restricted funds 2021 £**	**Total 2021 £**	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £
Donations and gifts	29,706	16,726	46,432	35,230	123,011	158,241
Legacies receivable	109,048	-	109,048	2,678	-	2,678
Government grants	26,652	-	26,652	-	-	-
	165,406	16,726	182,132	37,908	123,011	160,919

3 Incoming resources from charitable activities

	Grants receivable 2021 £	Grants receivable 2020 £
Performance related grants	207,193	97,406
Analysis by fund		
Unrestricted funds - general	128,729	37,274
Restricted funds	78,464	60,132
	207,193	97,406

4 Investments

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Income from listed investments	-	1,352
Interest receivable	21	185
	21	1,537

5 Other income

	Unrestricted funds general 2021	**Restricted funds 2021**	**Total 2021**	Unrestricted funds general 2020	Restricted funds 2020	Total 2020
	£	**£**	**£**	£	£	£
Other income	21,653	3,831	25,484	5,934	4,075	10,009

6 Raising funds

	Unrestricted funds general 2021	Unrestricted funds general 2020
	£	£
Fundraising and publicity		
Fundraising expenses	-	108
Staff costs	13,928	11,987
	13,928	12,095

7 Charitable activities

	2021	2020
	£	£
Staff costs	104,739	152,058
Depreciation and impairment	5,198	6,606
Staff training	-	665
Rates, light, heat, cleaning and insurance	7,884	11,979
Printing, postage, stationery and telephone	11,030	12,203
Travel expenses	3,583	13,924
Friend of ESAB	12,356	11,730
Social activities	6,213	42,309
Repairs and maintenance	15,133	75
Rent	19,517	18,315
Resource centre	10,329	10,471
Professional fees	304	1,107
Sundry expenses	647	1,171
	196,933	282,613
Share of governance costs (see note 8)	72,720	90,134
	269,653	372,747
Analysis by fund		
Unrestricted funds - general	177,671	186,880
Restricted funds	91,982	185,867
	269,653	372,747

8 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Staff costs	-	61,531	61,531	-	82,847	82,847
Legal and professional	-	-	-	-	635	635
Repairs and maintenance	-	1,220	1,220	-	1,199	1,199
Professional fees	-	9,607	9,607	-	4,957	4,957
Management charges	-	362	362	-	483	483
Sundry expenses	-	-	-	-	13	13
	-	72,720	72,720	-	90,134	90,134
Analysed to Charitable activities	-	72,720	72,720	-	90,134	90,134

Included within professional fees above is the Independent Examiners fee of £3,250 (2020 - £3,150).

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year. No trustee claimed travel expenses in the period (2020: Trustees claimed travel expenses totalling £Nil). All of the expenses were donated to the Association.

The members of the charity are the trustees as outlined on page 1 and are considered to be the controlling party. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member.

10 Employees

The average monthly number employees during the year was:

	2021 Number	2020 Number
Management and administration of the charity	8	12

Employment costs	2021 £	2020 £
Wages and salaries	159,762	223,698
Social security costs	12,282	13,454
Other pension costs	8,154	9,740
	180,198	246,892

10 Employees **(Continued)**

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

11 Net gains/(losses) on investments

	Total	Unrestricted funds general
	2021	2020
	£	£
Gain/(loss) on sale of investments	-	1,354

12 Taxation

The company is a registered charity and under section 505(1) of the Income and Corporation Taxes Act 1988 is exempt from taxation.

13 Tangible fixed assets

	C mputers	**Fixtures, fittings & equipment**	**Motor vehicles**	**Total**
	£	**£**	**£**	**£**
Cost				
At 1 April 2020	47,156	5,613	99,142	151,911
At 31 March 2021	47,156	5,613	99,142	151,911
Depreciation and impairment				
At 1 April 2020	47,156	5,613	73,152	125,921
Depreciation charged in the year	-	-	5,198	5,198
At 31 March 2021	47,156	5,613	78,350	131,119
Carrying amount				
At 31 March 2021	-	-	20,792	20,792
At 31 March 2020	-	-	25,990	25,990

14 Debtors

Amounts falling due within one year:	2021 £	2020 £
Other debtors	1,093	1,094
Prepayments and accrued income	32,622	27,500
	33,715	28,594

15 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	5,332	3,041
Other creditors	4,545	3,300
Accruals and deferred income	2,653	2,655
	12,530	8,996

16 Retirement benefit schemes

Defined contribution schemes

The charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

The charge to surplus or deficit in respect of defined contribution schemes was £8,154 (2020 - £9,740).

17 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				Movement in funds				
	Balance at 1 April 2019	Incoming resources	Resources expended	Transfers	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£	£	£	£	£
Social groups funds	73,286	41,458	(40,355)	-	74,389	10,687	(6,213)	-	78,863
Duplicating equipment	-	4,075	-	(4,075)	-	3,831	-	(3,831)	-
Bowls Club	(1,308)	-	-	1,308	-	-	-	-	-
East Sussex Vision Care	-	56,844	(78,485)	21,641	-	6,039	-	-	6,039
Charitable Trusts	15,237	40,100	(23,783)	-	31,554	-	(7,305)	-	24,249
Brighton & Hove City Council	-	41,352	(43,244)	1,892	-	-	-	-	-
Local government grants	-	3,389	-	(3,389)	-	78,464	(78,464)	-	-
	87,215	187,218	(185,867)	17,377	105,943	99,021	(91,982)	(3,831)	109,151

Social Groups - this represents miscellaneous income and expenditure relating to 16 groups throughout East Sussex whose activities are operated within East Sussex Association of Blind and Partially Sighted People.

Duplicating Equipment - this fund consists of contributions received towards aid equipment in the work place.

Bowls Club - funding to enable visually impaired people to play Bowls, e.g. transport costs to club.

East Sussex Vision Care - funding from East Sussex County Council to provide low vision services for the county including, training, aids and equipment, mobility and low vision support.

17 Restricted funds **(Continued)**

Charitable Trusts - a number of charitable trusts have provided funds to cover expenditure on printing, computer equipment and training room expenditure.

Brighton and Hove City Council - providing low vision services to members in the Unitary Authority of Brighton and Hove.

Local government grants - funding for projects from local authorities.

18 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:

	Balance at 1 April 2019	Transfers	Balance at 1 April 2020	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Mobile vehicle	14,419	(4,645)	9,774	(3,716)	6,058
Legacy strategy	2,879	(2,879)	-	-	-
IT updates and database work	5,901	(5,901)	-	-	-
	23,199	(13,425)	9,774	(3,716)	6,058

The trustees have taken the decision to designate certain funds to provide a vehicle for the use of beneficiaries.

19 Analysis of net assets between funds

	Unrestricted funds 2021	Designated funds 2021	Restricted funds 2021	Total 2021	Unrestricted funds 2020	Designated funds 2020	Restricted funds 2020	Total 2020
	£	£	£	£	£	£	£	£
Fund balances at 31 March 2021 are represented by:								
Tangible assets	14,734	6,058	-	20,792	16,216	9,774	-	25,990
Current assets/(liabilities)	234,615	-	109,151	343,766	101,376	-	105,943	207,319
	249,349	6,058	109,151	364,558	117,592	9,774	105,943	233,309

20 Operating lease commitments

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021	2020
	£	£
Within one year	17,358	12,903
Between two and five years	21,741	23,655
	39,099	36,558

21 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2021	2020
	£	£
Aggregate compensation	61,244	60,020