



Charity Number 211436

**Financial Statements & Annual Report  
for the year ended  
31 March 2025**



# VISION SUPPORT HARROGATE DISTRICT

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## VISION SUPPORT HARROGATE DISTRICT

### LEGAL AND ADMINISTRATIVE DETAILS

The Charity was established on 4 February 1921 and operates under a constitution dated 19 October 2006 and is approved by His Majesty's Revenue and Customs Charity Division. The Charity is registered with the Charity Commission (registration number 211436) as a charity whose primary purposes are to respond appropriately to the needs of the visually impaired people in the Harrogate district and, in particular, to provide and maintain a centre for social meetings and handicraft training for visually impaired people, entertainments, travel and holiday facilities and recreational, health, safety or occupational requisites to visually impaired people or their dependants.

Address of Charity:	Vision Support Centre Russell Sergeant House 23 East Parade Harrogate HG1 5LF
Telephone:	01423 565915
Email:	enquiries@vshd.org.uk
Website:	www.vshd.org.uk
Governing Body and Trustees: (Trust and Finance Committee)	Robert Horner, Chairman Peter Jensen, Deputy Chairman James Grimshaw, Hon Secretary Sara Horbury, Hon Treasurer
Committee Members:	John Mellor Alistair Ratcliffe Stephen Kirk Mary Kirk Eric Mitchell
Director of Services:	Tanya Stimpson
Bankers:	Barclays Bank plc 25 James Street Harrogate HG1 1QX  Brown Shipley & Co Ltd Founders Court Lothbury London EC2R 7HE  Leeds Building Society 105 Albion Street Leeds LS1 4AS  CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling ME19 4JQ

## VISION SUPPORT HARROGATE DISTRICT

### LEGAL AND ADMINISTRATIVE DETAILS (cont'd)

Bankers (cont'd) :	HSBC 34 Westgate Ripon HG4 2BL
Investment Managers:	Brown Shipley & Co Ltd St Paul's House 23 Park Square Leeds LS1 2ND
Independent Examiner:	D J S Pullan FCA 20 Southway Ilkley LS29 8QG

### Trustees' Responsibilities in Relation to the Financial Statements

The Charity's Trustees are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, of the Charity for that period. In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

# VISION SUPPORT HARROGATE DISTRICT

## REPORT OF THE TRUSTEES

The Trustees report that the Financial Statements as at 31 March 2025 are in the format required by the Statement of Recommended Practice: Accounting by Charities (known as Charities SORP).

### Objects of the Charity

These are set out on page 2 under Legal and Administrative Details.

### Management, Policies and Structures of the Charity

The Charity is managed by the Trust and Finance Committee under the terms of the revised constitution of 2015. It has however further delegated day to day decision making to the Executive Committee including staff appointments and budgeted expenditure as well as other limited expenditure under the terms of that Constitution. In addition, the Charity has a Services Committee which meets regularly to ensure the views and concerns of the members are taken into account by the Trust and Finance Committee.

The Members of the Trust and Finance Committee who were in office during the year were as follows:-

Mr J Grimshaw  
Mr R J Horner  
Mr P Jensen  
Mr E Mitchell  
Mr J Mellor  
Mr A Ratcliffe  
Mr S Kirk  
Mrs M Kirk  
Mrs S Horbury

### Review of the Financial Statements for the Year

This year, the net deficit of the Charity excluding movements on investments was £60,088. This is better than the budgeted deficit of £64,855 and only slightly higher than last year. The Trustees continue to actively monitor the Charity's costs and revenues. Due to the reserves held by the Charity, the Trustees are happy to fund deficits in the short to medium term but will keep the position under review.

The Charity's investment portfolio increased by £12,693 in the year. The portfolio is actively managed by our investment managers who are in turn monitored by the Trust and Finance Committee.

Although the net assets of the Charity decreased by £47,395 in the period the Trustees consider that the financial affairs of the Charity are satisfactory and will enable the Charity to continue to meet the primary purposes for which it is established.

### Risk Management

The Trustees continue to assess the major risks to which the Charity is exposed, particularly the operations and finances of the Charity, to ensure its systems mitigate exposure to the major risks.

### Reserves Policy

The Trustees are of the opinion that the Charity's reserves should be of a magnitude to generate income through investments, ignoring the benefit of legacies, which would enable it to meet current levels of expenditure. However, the Trustees are prepared to use reserves to fund current expenditure to maintain current commitments to member services in the short to medium term. This use of reserves is reviewed annually. The Trustees consider, therefore, that the reserves are adequate to enable the Charity to meet its objects set out in the constitution for many years to come.

## VISION SUPPORT HARROGATE DISTRICT

### **Public Benefit**

The Trustees confirm that they have complied with their duty to have due regard to the Charity Commission's guidance on public benefit when exercising their powers or duties.

### **Volunteers**

The Trustees acknowledge with grateful thanks the help given by 48 voluntary helpers without whom the Charity's activities would be severely restricted.

Signed:

A handwritten signature in black ink, appearing to be 'R Horner', written over a horizontal line.

Robert Horner  
On behalf of the Trustees

30 September 2025

## VISION SUPPORT HARROGATE DISTRICT

### Independent Examiner's Report to the TRUSTEES OF VISION SUPPORT HARROGATE DISTRICT

I report on the accounts of the Trust for the year ended 31 March 2025, which are set out on pages 7 to 14.

#### Respective Responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts. the Charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility to:-

- i examine the accounts under section 145 of the 2011 Act;
- ii to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- iii to state whether particular matters have come to my attention.

#### Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
  - i to keep accounting records in accordance with section 130 of the 2011 Act; and
  - ii to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act;have not been met;
- or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



D J S Pullan FCA  
20 Southway  
Ilkley LS29 8QG

26 November 2025

# VISION SUPPORT HARROGATE DISTRICT

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<b>Income</b>					
Voluntary income	2	19,502	-	19,502	25,544
Operating activities	3	41,122	-	41,122	26,430
Investment income	4	20,868	-	20,868	18,226
Charitable activities	5	16,478	-	16,478	7,798
Other income	6	4,648	-	4,648	3,598
Total income		102,618	-	102,618	81,596
<b>Expenditure</b>					
Fundraising trading	7	12,418	-	12,418	3,399
Investment management costs	8	4,412	-	4,412	4,123
Charitable activities	9	131,401	2,786	134,187	120,545
Governance costs	10	11,689	-	11,689	10,612
Total expenses		159,920	2,786	162,706	138,679
Surplus/(deficit) of income over expenditure		(57,302)	(2,786)	(60,088)	(57,083)
Gains/(losses) on investment assets	14	12,693	-	12,693	77,755
Net movement in funds		(44,609)	(2,786)	(47,395)	20,672
Balances brought forward at 1 April 2024		1,301,328	69,771	1,371,099	1,350,427
Balances carried forward at 31 March 2025		1,256,719	66,985	1,323,704	1,371,099

The notes on pages 9 to 14 form part of these financial statements

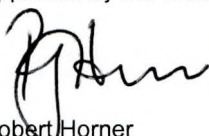


# VISION SUPPORT HARROGATE DISTRICT

## BALANCE SHEET AS AT 31 MARCH 2025

	Notes	£	2025	£	£	2024	£
<b>FIXED ASSETS</b>							
Tangible fixed assets	13	255,034			255,255		
Investments	14	904,793			892,870		
				1,159,827			1,148,125
<b>CURRENT ASSETS</b>							
Debtors	15	4,820			3,537		
Cash in hand and at banks		165,554			227,599		
				170,374			231,136
LIABILITIES: Amounts falling due within one year	16	(6,497)			(8,162)		
NET CURRENT ASSETS				163,877			222,974
NET ASSETS				1,323,704			1,371,099
<b>FUNDS</b>							
Unrestricted	17	1,256,719			1,301,328		
Restricted	19	66,985			69,771		
TOTAL FUNDS				1,323,704			1,371,099

Approved by the Trust and Finance Committee on 30 September 2025 and signed on their behalf by:



Robert Horner  
Chairman

The notes on pages 9 to 14 form part of these financial statements.

# VISION SUPPORT HARROGATE DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

### 1 ACCOUNTING POLICIES

#### 1.1 General

1.1.1 The financial statements have been prepared under the historical cost convention with the exception of investments, which are included on a market basis in accordance with applicable Accounting Standards and the Charities SORP (Statement of Recommended Practice: "Accounting by Charities").

1.1.2 The Charity is not registered for VAT and, therefore, VAT forms part of the Charity's costs.

1.1.3 All income resources are brought to the credit of the Statement of Financial Activities when they become due and payable.

1.1.4 Expenditure is charged to the Statement of Financial Activities when incurred.

#### 1.2 Tangible Fixed Assets

These assets are included at cost less depreciation. The Management Committee does not envisage any disposal within the foreseeable future and therefore considers this to be appropriate.

#### 1.3 Fixed Asset Investments

1.3.1 Stocks and shares are included in the Balance Sheet at market value.

1.3.2 Profits and losses arising on the disposal of investments are included in the Statement of Financial Activities.

#### 1.4 Depreciation

Tangible fixed assets are stated at cost and are depreciated by annual instalments over their expected useful life as follows:-

Freehold land and buildings	-	2% of cost
Fixtures, fittings & furnishings	-	10% of written down value
Office computer & equipment	-	25% of cost

#### 1.5 Fund Accounting

General unrestricted funds comprise accumulated surpluses and deficits on general funds and the cumulative realised and unrealised gains on investments. They are available for use at the discretion of the Trustees in furtherance of the Charity's general charitable objectives. Restricted funds are created when donations are made for a particular area or purpose, the use of which is restricted to that area or purpose.

### 2 Voluntary income

	2025 £	2024 £
Donations	19,502	24,088
Legacies and bequests	-	1,456
	<hr/> 19,502	<hr/> 25,544

# VISION SUPPORT HARROGATE DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (cont'd)

<b>3</b>	<b>Income from operating activities for generating funds</b>	2025 £	2024 £
	Rents of flats	14,980	14,940
	Rents of rooms when not required for the Charity's use	1,440	1,000
	Fundraising	24,702	10,490
		<hr/> 41,122	<hr/> 26,430
<b>4</b>	<b>Investment income</b>	2025 £	2024 £
	Dividends and interest		
	Unrestricted	20,868	18,226
	Restricted	-	-
		<hr/> 20,868	<hr/> 18,226
<b>5</b>	<b>Income from charitable activities</b>	2025 £	2024 £
	Net access to work funding	-	(95)
	Holidays, outings and socials	7,290	5,723
	Aids for visually impaired sales	9,188	2,170
		<hr/> 16,478	<hr/> 7,798
<b>6</b>	<b>Other income</b>	2025 £	2024 £
	Grants	2,271	1,050
	Craft sales	631	434
	Other	1,746	2,114
		<hr/> 4,648	<hr/> 3,598
<b>7</b>	<b>Fundraising trading</b>	2025 £	2024 £
	Fundraising costs	3,907	2,095
	Aids for resale	8,368	892
	Craft materials	143	412
		<hr/> 12,418	<hr/> 3,399

# VISION SUPPORT HARROGATE DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (cont'd)

### 8 Investment management costs

	2025 £	2024 £
Investment management costs	4,412	4,123

The Trustees consider that 50% of investment management fees relate to capital and thus the above represents 50% of the total fees charged. The balance is charged to the net gain or loss on assets sold in the year.

### 9 Charitable activities

	Unrestricted Funds		Restricted Funds	Total 2025	Total 2024
	Ripon £	Harrogate £	£	£	£
Outings & holidays	-	1,671		1,671	587
Social events	651	5,532		6,183	6,337
Travelling expenses	1,910	1,630		3,540	2,429
Class expenses	-	205		205	194
Tutors' salaries	-	1,590		1,590	1,740
Room rent	833	479		1,312	1,497
Equipment hire	-	758		758	758
Training costs	-	1,686		1,686	78
Sundry expenses	68	918		986	768
Loss on sale of fixed assets	-	-			-
Depreciation	-	8,269	2,786	11,055	10,651
Staff admin & premises costs (share – see note 11)	-	105,201		105,201	95,506
	3,462	127,939	2,786	134,187	120,545
Total unrestricted funds		131,401			

### 10 Governance costs

The Trust and Finance Committee considers that 90% of the expenses of management and administration of the Charity are for the direct benefit of the visually impaired and the relevant expenditure has been apportioned on this basis.

	2025 £	2024 £
Staff, admin & premises share (note 11)	11,689	10,612

### 11 Staff, administration and premises costs

	Total	2025 Apportioned		2024
	£	Governance £	Charitable activities £	Total £
Salaries	88,704	8,870	79,834	79,261
Pension costs	1,318	132	1,186	1,177
Light, heat & water	6,446	645	5,801	6,709
Rates	680	68	612	698
Telephone	1,776	178	1,598	2,084
Insurance	3,357	336	3,021	2,894
Cleaning	1,058	106	952	816
Printing, stationery & postage	1,121	112	1,009	1,383
Repairs & renewals	7,788	779	7,009	5,570
Advertising	20	2	18	872
Professional fees	4,623	462	4,161	4,653
	116,891	11,690	105,201	106,117

# VISION SUPPORT HARROGATE DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (cont'd)

### 12 Staff

	2025 £	2024 £
Salaries	88,704	79,261
Social Security costs	-	-
	<u>88,704</u>	<u>79,261</u>

The average number of employees, analysed by function, was:-

	2025	2024
Charitable activities (full time equivalent)	3.0	3.0
Management & Administration of the Charity	0.5	0.5
	<u>3.5</u>	<u>3.5</u>

### 13 Tangible Fixed Assets

	Freehold land & buildings £	Fixtures, fittings & furnishings £	Computers £	Total £
Cost				
At 1 April 2024	346,592	34,897	29,872	411,361
Additions	-	10,834	-	10,834
Disposals	-	-	-	-
	<u>346,592</u>	<u>45,731</u>	<u>29,872</u>	<u>422,195</u>
Depreciation				
At 1 April 2024	(117,481)	(12,464)	(26,161)	(156,106)
Disposals	-	-	-	-
Charge for the year	(6,932)	(2,785)	(1,338)	(11,055)
	<u>(124,413)</u>	<u>(15,249)</u>	<u>(27,499)</u>	<u>(167,161)</u>
Value at 31 March 2025	<u>222,179</u>	<u>30,482</u>	<u>2,373</u>	<u>255,034</u>
Value at 31 March 2024	<u>229,111</u>	<u>22,433</u>	<u>3,711</u>	<u>255,255</u>

Freehold land and buildings at cost at 31 March 2025 comprises:-

Land and buildings at 23 East Parade Harrogate	6,274
Extension at 23 East Parade, Harrogate costs to 31 March 1998	139,302
Extension at 23 East Parade, Harrogate costs to 31 March 2007	198,284
Security gates	2,732
	<u>£346,592</u>



# VISION SUPPORT HARROGATE DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (cont'd)

### 14 Investments

	2025	2024
	£	£
Carrying (market) value at 1 April 2024	892,870	837,299
Additions at cost	582,370	532,403
Disposal proceeds	(587,552)	(558,708)
Increase/(decrease) in market value	28,608	63,724
Gains/(losses) on realised assets	(11,503)	18,152
	<hr/>	<hr/>
Carrying (market) valuation at 31 March 2025	904,793	892,870
	<hr/>	<hr/>
Overall gain/(losses) on investments		
Increase/(Decrease) in market value	28,608	63,725
Gains/(losses) on realised assets	(11,503)	18,152
Capital element of investments management fees	(4,412)	(4,122)
	<hr/>	<hr/>
	12,693	77,755
	<hr/>	<hr/>

### 15 Current assets

	2025	2024
	£	£
Other debtors	238	563
Prepayments and accrued income	4,582	2,974
	<hr/>	<hr/>
	4,820	3,537
	<hr/>	<hr/>

### 16 Liabilities

	2025	2024
	£	£
Trade creditors	-	405
Accrued charges and deferred income	4,449	4,849
Other creditors	2,048	2,908
	<hr/>	<hr/>
	6,497	8,162
	<hr/>	<hr/>

### 17 Unrestricted funds

The funds comprise undistributed income and have been and continue to be used to acquire fixed assets and fixed asset investments to provide income to enable the objects of the Charity to be continued.

	2025	2024
	£	£
Balance brought forward 1 April 2024	1,301,328	1,277,870
Net movement in funds during the year	(44,609)	23,458
	<hr/>	<hr/>
Balance at 31 March 2025	1,256,719	1,301,328
	<hr/>	<hr/>

# VISION SUPPORT HARROGATE DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (cont'd)

### 18 Restricted funds

#### 18.1 *Extension fund (1996)*

This fund comprises donations from individuals, trusts and other bodies for the specific purpose of building an extension which opened in 1996. Following payment of all costs, the fund was closed. The Extension Fund will be transferred to income by equal instalments over the estimated useful life of the asset which is considered to be 50 years.

#### 18.2 *Constance Wood children's fund*

In October 1999, a bequest from the estate of Mrs Wood Dec'd was received for "the Yorkshire School and Home for Blind Children in Harrogate". Following consultation with the Charity Commissioners and the other residuary legatees, who were also charities, the Sole Executor decided that the bequest be paid to the Charity which has undertaken to restrict its use for the benefit of visually impaired children within the area it covers. The value of the fund was £1,674 at 31 March 2025.

### 19 Summary of restricted funds

	Balance at 1/4/24 £	Charge in year £	Balance at 31/3/25 £
Extension fund	68,097	2,786	65,311
Constance Wood children's fund	1,674	-	1,674
Total restricted funds	69,771	2,786	66,985
Restricted funds are represented on the balance sheet by:-			
Tangible fixed assets			65,311
Investments and cash			1,674
			66,985

### 20 Trustees' remuneration

Lithgow Perkins LLP, a firm of chartered accountants of which Robert Horner is a partner, manage the payroll; £668 plus VAT was invoiced by them for this service in the year ended 31 March 2025.

In addition, Lithgow Perkins LLP prepare the annual accounts. A fee of £750 plus VAT was invoiced for accounts preparation during the year.