

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025
FOR
EASTBOURNE BLIND SOCIETY**

Dominic Hill Associates Limited
Archer House
Britland Estate
Northbourne Road
Eastbourne
East Sussex
BN22 8PW

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FOR THE YEAR ENDED 31 MARCH 2025**

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EASTBOURNE BLIND SOCIETY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

219818

Principal address

124-142 Longstone Road
Eastbourne
East Sussex
BN22 8DA

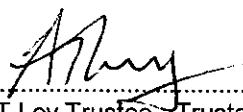
Trustees

A T Ley Trustee
C M Szanto Trustee
P D Parker Trustee
N R Goodyear Trustee
A Round Trustee (resigned 7.4.25)
G Szanto Trustee (appointed 9.9.24)
F Cain Trustee (appointed 4.11.24)

Independent Examiner

Peter D Hill FCA
Institute of Chartered Accountants in England and Wales
Dominic Hill Associates Limited
Archer House
Britland Estate
Northbourne Road
Eastbourne
East Sussex
BN22 8PW

Approved by order of the board of trustees on22/1/26..... and signed on its behalf by:



.....
A T Ley Trustee - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EASTBOURNE BLIND SOCIETY

Independent examiner's report to the trustees of Eastbourne Blind Society

I report to the charity trustees on my examination of the accounts of Eastbourne Blind Society (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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

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

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



Peter D Hill FCA
Institute of Chartered Accountants in England and Wales
Dominic Hill Associates Limited
Archer House
Britland Estate
Northbourne Road
Eastbourne
East Sussex
BN22 8PW

Date: 22 Jan 26

EASTBOURNE BLIND SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	23,695	-	23,695	587,451
Charitable activities					
Charitable Activities	5	41,273	40,650	81,923	66,161
Other trading activities	3	31,009	-	31,009	27,625
Investment income	4	158,748	-	158,748	128,763
Total		254,725	40,650	295,375	810,000
EXPENDITURE ON					
Raising funds		186	-	186	3,209
Charitable activities					
Charitable Activities	6	279,874	36,650	316,524	284,336
Total		280,060	36,650	316,710	287,545
Net gains on investments		28,650	-	28,650	5,057
NET INCOME					
Transfers between funds	15	3,315	4,000	7,315	527,512
		4,000	(4,000)	-	-
Net movement in funds		7,315	-	7,315	527,512
RECONCILIATION OF FUNDS					
Total funds brought forward		3,199,584	-	3,199,584	2,672,072
TOTAL FUNDS CARRIED FORWARD		3,206,899	-	3,206,899	3,199,584

The notes form part of these financial statements

EASTBOURNE BLIND SOCIETY

BALANCE SHEET 31 MARCH 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	10	9,863	-	9,863	12,329
Investments	11	3,196,839	-	3,196,839	1,714,828
		<u>3,206,702</u>	<u>-</u>	<u>3,206,702</u>	<u>1,727,157</u>
CURRENT ASSETS					
Stocks	12	3,600	-	3,600	3,786
Debtors	13	4,524	-	4,524	7,672
Cash at bank		3,700	-	3,700	1,475,225
		<u>11,824</u>	<u>-</u>	<u>11,824</u>	<u>1,486,683</u>
CREDITORS					
Amounts falling due within one year	14	(11,627)	-	(11,627)	(14,256)
NET CURRENT ASSETS		<u>197</u>	<u>-</u>	<u>197</u>	<u>1,472,427</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>3,206,899</u>	<u>-</u>	<u>3,206,899</u>	<u>3,199,584</u>
NET ASSETS		<u>3,206,899</u>	<u>-</u>	<u>3,206,899</u>	<u>3,199,584</u>
FUNDS	15				
Unrestricted funds				3,206,899	3,199,584
TOTAL FUNDS				<u>3,206,899</u>	<u>3,199,584</u>

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

22/11/26



A T Ley Trustee - Trustee

The notes form part of these financial statements

EASTBOURNE BLIND SOCIETY

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	17	(18,164)	532,330
Net cash (used in)/provided by operating activities		(18,164)	532,330
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(677)
Purchase of fixed asset investments		(1,482,011)	(5,057)
Sale of fixed asset investments		28,650	5,057
Net cash used in investing activities		(1,453,361)	(677)
Change in cash and cash equivalents in the reporting period		(1,471,525)	531,653
Cash and cash equivalents at the beginning of the reporting period	18	1,475,225	943,572
Cash and cash equivalents at the end of the reporting period	18	3,700	1,475,225

The notes form part of these financial statements

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

Income is recognised when the charity 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 charity has been notified of the donation, unless performance conditions require deferral of the amount.

Legacies are recognised on receipt or otherwise if the charity 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.

Expenditure

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

Tangible fixed assets

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

Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 20% on reducing balance

Stocks

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Gifts	11,989	17,672
Legacies	11,706	569,704
Subscriptions	-	75
	<u>23,695</u>	<u>587,451</u>

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	<u>31,009</u>	<u>27,625</u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Income form listed investments	88,016	75,467
Interest receivable	70,732	53,296
	<u>158,748</u>	<u>128,763</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2025	2024
	£	£
Sales of goods	46,639	34,285
Grants towards service		
provisi	25,907	22,702
Minibus hire	9,377	9,174
	<u>81,923</u>	<u>66,161</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct	Support	
	Costs	costs (see	
	£	note 7)	Totals
	£	£	£
Charitable Activities	<u>171,208</u>	<u>145,316</u>	<u>316,524</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025
7. SUPPORT COSTS

	Management £	Finance £	Information technology £	Governance costs £	Totals £
Charitable Activities	<u>131,282</u>	<u>1,811</u>	<u>5,719</u>	<u>6,504</u>	<u>145,316</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

9. STAFF COSTS

Wages and salaries paid in the period totalled £175,885 (2024: £156,563).

10. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 April 2024 and 31 March 2025	<u>114,758</u>	<u>76,913</u>	<u>68,440</u>	<u>260,111</u>
DEPRECIATION				
At 1 April 2024	<u>114,758</u>	<u>73,767</u>	<u>59,257</u>	<u>247,782</u>
Charge for year	<u>-</u>	<u>629</u>	<u>1,837</u>	<u>2,466</u>
At 31 March 2025	<u>114,758</u>	<u>74,396</u>	<u>61,094</u>	<u>250,248</u>
NET BOOK VALUE				
At 31 March 2025	<u>-</u>	<u>2,517</u>	<u>7,346</u>	<u>9,863</u>
At 31 March 2024	<u>-</u>	<u>3,146</u>	<u>9,183</u>	<u>12,329</u>

11. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2024	<u>1,714,828</u>
Additions	<u>1,482,011</u>
At 31 March 2025	<u>3,196,839</u>
NET BOOK VALUE	
At 31 March 2025	<u>3,196,839</u>
At 31 March 2024	<u>1,714,828</u>

There were no investment assets outside the UK.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

12. STOCKS

	2025	2024
	£	£
Stocks	3,600	3,786

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	120	6,952
Other debtors	4,404	720
	4,524	7,672

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	4,676	3,682
Taxation and social security	3,015	3,110
Other creditors	3,936	7,464
	11,627	14,256

15. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	3,199,584	3,315	4,000	3,206,899
Restricted funds				
Disability Involvement Group	-	4,000	(4,000)	-
TOTAL FUNDS	3,199,584	7,315	-	3,206,899

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	254,725	(280,060)	28,650	3,315
Restricted funds				
Low Vision Support Service	36,650	(36,650)	-	-
Disability Involvement Group	4,000	-	-	4,000
	40,650	(36,650)	-	4,000
TOTAL FUNDS	295,375	(316,710)	28,650	7,315

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	2,672,072	522,700	4,812	3,199,584
Restricted funds				
Low Vision Support Service	-	4,812	(4,812)	-
TOTAL FUNDS	<u>2,672,072</u>	<u>527,512</u>	<u>-</u>	<u>3,199,584</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	780,509	(262,866)	5,057	522,700
Restricted funds				
Low Vision Support Service	29,491	(24,679)	-	4,812
TOTAL FUNDS	<u>810,000</u>	<u>(287,545)</u>	<u>5,057</u>	<u>527,512</u>

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

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	2,672,072	526,015	8,812	3,206,899
Restricted funds				
Low Vision Support Service	-	4,812	(4,812)	-
Disability Involvement Group	-	4,000	(4,000)	-
	<u>-</u>	<u>8,812</u>	<u>(8,812)</u>	<u>-</u>
TOTAL FUNDS	<u>2,672,072</u>	<u>534,827</u>	<u>-</u>	<u>3,206,899</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,035,234	(542,926)	33,707	526,015
Restricted funds				
Low Vision Support Service	66,141	(61,329)	-	4,812
Disability Involvement Group	4,000	-	-	4,000
	<u>70,141</u>	<u>(61,329)</u>	<u>-</u>	<u>8,812</u>
TOTAL FUNDS	<u>1,105,375</u>	<u>(604,255)</u>	<u>33,707</u>	<u>534,827</u>

16. RELATED PARTY DISCLOSURES

The remuneration of key management personnel is as follows:

Aggregate compensation: £38,100 in 2025 (£37,270 in 2024)

Other disclosures:

East Sussex Vision Care (ESVC) is the charity which coordinates services in East Sussex and comprises of Eastbourne Blind Society, East Sussex Association for Blind and Partially Sighted People and Hastings and Rother Voluntary Association for the Blind. Each of these organisations appoints trustees to ESVC and therefore some of the trustees of Eastbourne Blind Society are also trustees of ESVC. ESVC's purpose is to distribute grants from Local Authorities to the member societies to enable them to carry out the services. As such, the mutual trustees of Eastbourne Blind Society do not have control of ESVC and therefore disclosure of detailed related party transactions isn't required.

17. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net income for the reporting period (as per the Statement of Financial Activities)	7,315	527,512
Adjustments for:		
Depreciation charges	2,466	3,083
Gain on investments	(28,650)	(5,057)
Decrease in stocks	186	3,209
Decrease/(increase) in debtors	3,148	(7,672)
(Decrease)/increase in creditors	(2,629)	11,255
Net cash (used in)/provided by operations	<u>(18,164)</u>	<u>532,330</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

18. ANALYSIS OF CASH AND CASH EQUIVALENTS

During the year it was identified that the COIF Charities Deposit fund should be treated as an investment account and not a savings bank account as it had been previously. Therefore, this set of accounts shows the transfer from cash asset to investment asset.

19. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank	<u>1,475,225</u>	<u>(1,471,525)</u>	<u>3,700</u>
	<u>1,475,225</u>	<u>(1,471,525)</u>	<u>3,700</u>
Total	<u><u>1,475,225</u></u>	<u><u>(1,471,525)</u></u>	<u><u>3,700</u></u>