

SOCIETY FOR THE BLIND OF DEWSBURY BATLEY AND DISTRICT

England & Wales · Charity number 223298

Details

Other names	SOCIETY FOR THE BLIND OF DEWSBURY, BATLEY AND DISTRICT
Status	Registered
Legal form	Other
Registered	1963-07-30
Register	View on the Charity Commission register

Contact

Address	Society for the Blind The Whitfield Centre 180 Soothill Lane Soothill Batley WF17 6HP
Phone	01924445222
Email	Info@outlookers.org.uk

Activities

Objects: FOR THE GENERAL BENEFIT OF BLIND OR PARTIALLY SIGHTED PERSONS RESIDENT IN THE AREA OF BENEFIT IN SUCH CHARITABLE WAYS AS THE COMMITTEE THINK FIT

Activities: THE SOCIETY PROVIDES SOCIAL WORK SERVICES FOR VISUALLY IMPAIRED PEOPLE WHO LIVE IN KIRKLEES AND SURROUNDING AREAS ENHANCING THESE WITH A RANGE OF INTERESTING AND STIMULATING ACTIVITIES

Classification

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

Geography

- **Area of benefit:** KIRKLEES AND THE SURROUNDING AREA
- Kirklees

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31		£0	£0	-
2024-03-31		£0	£0	-
2023-03-31		£0	£0	-
2022-03-31	£55,474	£87,190		-
2021-03-31	£76,766	£89,073		-

Trustees

Name	Role	Appointed
David Quarmby	Chair	2020-06-08
Julie Howard		2020-09-30
Moinuddin Adam Valli		2020-06-08

Linked charities

- HIGHFIELD HOUSE CHARITY FOR THE BLIND (223298-1)

SOCIETY FOR THE BLIND OF DEWSBURY BATLEY AND DISTRICT

England & Wales - Charity number 223298

Accounts

Society for the Blind of Dewsbury, Batley and District

Charity number 223298

Annual Report and Financial Statements for the year ended 31 March 2022



West Yorkshire Community Accounting Service

Society for the Blind of Dewsbury, Batley and District

Annual Report and Financial Statements for the year ended 31 March 2022

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Prepared by West Yorkshire Community Accountancy Service CIO

Society for the Blind of Dewsbury, Batley and District

Trustees' report for the year ended 31 March 2022

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position
Society for the Blind of Dewsbury, Batley and District (a company limited by guarantee, registered no. 8498804)	Trustee
David Quarmby	Chair
Moinuddin Adam Valli	
Julie Howard	

Charity number 223298 Registered in England and Wales

Registered and principal address	Bankers
The Whitfield Centre 180 Soothill Lane Batley WF17 6HP	Yorkshire Bank 46 Market Place Dewsbury WF13 1DN

Independent examiner

Elisabeth Beverley FCCA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is governed by a constitution adopted on 23 December 2009 and amended on 23 July 2013 under a Consolidation Document governing the charities previously known as Society for the Blind of Dewsbury Batley and District, and Highfield House Charity for the Blind.

On 12 January 2022 the Charity Commission for England and Wales authorised a Scheme to alter the existing trusts of the charity to widen the area of benefit to Kirklees and the surrounding area.

On 12 January 2022 the Charity Commission for England and Wales issued an order to authorise the transfer of assets and liabilities and the granting of an indemnity under section 105 of the Charities Act 2011 for Society for the Blind of Dewsbury, Batley and District (charity number 223298) and Kirklees Visual Impairment Network (charity number 1160580). This will enable the two charities to merge.

The planned merger with the Kirklees Visual Impairment Network has progressed during the year with the required permission agreed with the Charity Commission. The merger will take place on 1 April 2022 when the Society for the Blind of Dewsbury, Batley and District will transfer all its assets and liabilities, as shown on the balance sheet in these accounts, to Kirklees Visual Impairment Network.

Method of recruitment and appointment of trustees

The officers of the charity(including Chair, Vice-Chair and Treasurer) are elected by the members at the AGM in accordance with the procedures set out in the Articles of Association of the trustee.

Society for the Blind of Dewsbury, Batley and District

Trustees' report (continued) for the year ended 31 March 2022

Objectives and activities

The charity's objects

The object of the charity is for the general benefit of blind or partially sighted persons resident in the area of benefit in such charitable ways as the trustee thinks fit. The area of benefit is defined as 'North Kirklees in the Borough of Kirklees'.

The charity's main activities

The charity provides services for visually impaired people.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular providing support services to people with disabilities.

Achievements and performance

Whilst the pandemic continued to present many challenges for the society, the resumption of group activities at the Whitfield Centre in June 2021 represented a major step forward. We continued the process of securing a financially stable future for the centre and now host local community groups, activities and private functions. We have also secured tenants for some of the office space.

Financial review

The net expenditure for the year was £31,716, including net expenditure of £32,908 on unrestricted funds and net income of £1,192 on restricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £116,144.

The trustees' acknowledge their responsibility to maintain adequate reserves. Upon merger of the charities, the trustees will develop a reserves policy to reflect the needs of the combined organisation.

Signed on behalf of the board of trustees on 20/09/2022

David Quarmby (Trustee)

Society for the Blind of Dewsbury, Batley and District

Independent examiner's report to the trustees of Society for the Blind of Dewsbury, Batley and District

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022, which are set out on pages 5 to 12.

Responsibilities and basis of report

As the charity trustees 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 charity's accounts as carried out under section 145 of 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 Act.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 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.

Elisabeth Beverley FCCA

18/10/2022

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Society for the Blind of Dewsbury, Batley and District
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income from:					
Donations, Grants and Legacies	(2)	24,761	1,840	26,601	72,020
Fundraising		2,586	-	2,586	457
Rental income		26,220	-	26,220	2,167
Profit on disposal of fixed assets		-	-	-	2,119
Investment income		67	-	67	3
Total income		53,634	1,840	55,474	76,766
Expenditure on:					
Salaries, NI and redundancy	(3)	-	-	-	28,031
Travel		-	-	-	109
Subcontractors		-	-	-	199
Motor expenses		84	-	84	1,140
Printing, stationery and postage		1,069	-	1,069	582
Insurance		4,027	-	4,027	3,816
Heat and light		5,469	-	5,469	4,254
Rates and water		1,307	-	1,307	1,048
Repairs and renewals		9,709	-	9,709	6,418
Cleaning		964	-	964	357
Telephone		727	-	727	1,779
Security		762	-	762	523
Fundraising costs		794	-	794	-
Recharges from Associated Charity		36,740	-	36,740	27,451
Legal and Professional		10,182	-	10,182	2,685
Accountancy and Independent Examination		600	-	600	690
Bank charges		41	-	41	-
Bad debts		-	-	-	215
Other costs		38	-	38	1,223
Depreciation		8,765	-	8,765	8,553
Kitchen purchases		385	-	385	-
Staff and volunteer expenses		112	-	112	-
Licences and subscriptions		1,283	-	1,283	-
Training		240	-	240	-
Equipment		123	648	771	-
Advertising and publicity		209	-	209	-
Consultancy		2,912	-	2,912	-
Total expenditure		86,542	648	87,190	89,073
Net income / (expenditure)		(32,908)	1,192	(31,716)	(12,307)
Fund balances brought forward		608,864	-	608,864	621,171
Fund balances carried forward	(4)	575,956	1,192	577,148	608,864

All incoming resources and resources expended derive from continuing activities.

Society for the Blind of Dewsbury, Batley and District

Balance sheet

as at 31 March 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 459,812	-	459,812	465,110
Total fixed assets	<u>459,812</u>	<u>-</u>	<u>459,812</u>	<u>465,110</u>
Current assets				
Debtors and prepayments	(6) 721	450	1,171	71,712
Cash at bank and in hand	(7) 120,315	742	121,057	74,623
Total current assets	<u>121,036</u>	<u>1,192</u>	<u>122,228</u>	<u>146,335</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(8) 4,892	-	4,892	2,581
Total current liabilities	<u>4,892</u>	<u>-</u>	<u>4,892</u>	<u>2,581</u>
Net current assets / (liabilities)	<u>116,144</u>	<u>1,192</u>	<u>117,336</u>	<u>143,754</u>
Net assets	<u>575,956</u>	<u>1,192</u>	<u>577,148</u>	<u>608,864</u>
Funds				
Unrestricted funds	575,956	-	575,956	608,864
Restricted funds	-	1,192	1,192	-
Total funds	<u>575,956</u>	<u>1,192</u>	<u>577,148</u>	<u>608,864</u>

The financial statements were approved by the board of trustees on 20/09/2022

David Quarmby (Trustee)

Society for the Blind of Dewsbury, Batley and District

Notes to the accounts

for the year ended 31 March 2022

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land: nil

Freehold buildings: over 50 years

Fixtures and fittings: 10% p.a. on written down value

Motor vehicles: 25% p.a. on written down value

Society for the Blind of Dewsbury, Batley and District

Notes to the accounts

for the year ended 31 March 2022

1 Accounting policies continued

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

Society for the Blind of Dewsbury, Batley and District
Notes to the accounts continued
for the year ended 31 March 2022

2 Grants and donations	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Community Buildings Recovery Grant	12,000	-	12,000	20,000
Locala	-	1,840	1,840	-
Kirklees Discretionary Support Grant	-	-	-	15,843
Donations	1,463	-	1,463	385
Legacies	11,298	-	11,298	35,792
	<u>24,761</u>	<u>1,840</u>	<u>26,601</u>	<u>72,020</u>

3 Staff costs and numbers	2022 £	2021 £
Gross salaries	-	15,641
Social security costs	-	913
Redundancy costs	-	11,477
	<u>-</u>	<u>28,031</u>

The average number of employees during the year was 0 (2021: 1.8).

Defined contribution pension scheme	2022 £	2021 £
Costs of the scheme to the charity for the year	-	11,477

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Locala	<u>-</u>	<u>1,840</u>	<u>648</u>	<u>-</u>	<u>1,192</u>
	<u>-</u>	<u>1,840</u>	<u>648</u>	<u>-</u>	<u>1,192</u>

Fund name	Purpose of restriction
Locala	For a project to trial hybrid technology so that people could attend meetings either face to face or online.

Society for the Blind of Dewsbury, Batley and District
Notes to the accounts continued
for the year ended 31 March 2022

5 Tangible assets	Freehold Buildings	Car park/ Garden	Fixtures and Fittings	Total
	£	£	£	£
Cost				
At 1 April 2021	360,000	130,934	66,246	557,180
Additions	-	-	3,467	3,467
At 31 March 2022	360,000	130,934	69,713	560,647
Depreciation				
At 1 April 2021	38,000	-	54,070	92,070
Charge for year	7,200	-	1,565	8,765
At 31 March 2022	45,200	-	55,635	100,835
Net book value				
At 31 March 2022	314,800	130,934	14,078	459,812
At 31 March 2021	322,000	130,934	12,176	465,110
6 Debtors and prepayments			2022	2021
			£	£
Debtors			525	71,635
Prepayments			646	77
			1,171	71,712
7 Cash at bank and in hand			2022	2021
			£	£
Cash at bank			121,001	74,513
Cash in hand			56	110
			121,057	74,623
8 Creditors and accruals			2022	2021
			£	£
Creditors			-	77
Accruals			1,409	2,504
Deferred income (see note below for analysis)			1,883	-
Other creditors			1,600	-
			4,892	2,581
9 Deferred income			Released from last year	Deferred to next year
			£	£
Rental income			-	1,883
			-	1,883
Item name	Reason for deferral			
Rental income	Rent invoiced in advance			

Society for the Blind of Dewsbury, Batley and District
Notes to the accounts continued
for the year ended 31 March 2022

10 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The key management personnel of the charity include the trustees and Chief Officer. The total employee benefits received were £nil (previous year: £7,910).

No trustee received any remuneration or benefit in this capacity during this or the previous year.

Other related party transactions

The charity made payments totalling £37,379 (previous year: £28,609) to an associated charity, Kirklees Visual Impairment Network (KVIN), during the year. This included costs incurred by KVIN on behalf of the charity.

The planned merger of the two charities will take place on 1 April 2022.

All property of the charity is held in trust on behalf of the trustee company.

Society for the Blind of Dewsbury, Batley and District
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 31 March 2022

	2022 Unrestricted funds £	2021 Unrestricted funds £	2022 Restricted funds £	2021 Restricted funds £	2022 Total funds £	2021 Total funds £
Income						
Donations, Grants and Legacies	24,761	72,020	1,840	-	26,601	72,020
Fundraising	2,586	457	-	-	2,586	457
Rental income	26,220	2,167	-	-	26,220	2,167
Profit on disposal of fixed assets	-	2,119	-	-	-	2,119
Investment income	67	3	-	-	67	3
Total income	53,634	76,766	1,840	-	55,474	76,766
Expenditure						
Salaries, NI and redundancy	-	28,031	-	-	-	28,031
Travel	-	109	-	-	-	109
Subcontractors	-	199	-	-	-	199
Motor expenses	84	1,140	-	-	84	1,140
Printing, stationery and postage	1,069	582	-	-	1,069	582
Insurance	4,027	3,816	-	-	4,027	3,816
Heat and light	5,469	4,254	-	-	5,469	4,254
Rates and water	1,307	1,048	-	-	1,307	1,048
Repairs and renewals	9,709	6,418	-	-	9,709	6,418
Cleaning	964	357	-	-	964	357
Telephone	727	1,779	-	-	727	1,779
Security	762	523	-	-	762	523
Fundraising costs	794	-	-	-	794	-
Recharges from Associated Charity	36,740	27,451	-	-	36,740	27,451
Legal and Professional	10,182	2,685	-	-	10,182	2,685
Accountancy and IE	600	690	-	-	600	690
Bank charges	41	-	-	-	41	-
Bad debts	-	215	-	-	-	215
Other costs	38	1,223	-	-	38	1,223
Depreciation	8,765	8,553	-	-	8,765	8,553
Kitchen purchases	385	-	-	-	385	-
Staff and volunteer expenses	112	-	-	-	112	-
Licences and subscriptions	1,283	-	-	-	1,283	-
Training	240	-	-	-	240	-
Equipment	123	-	648	-	771	-
Advertising and publicity	209	-	-	-	209	-
Consultancy	2,912	-	-	-	2,912	-
Total expenditure	86,542	89,073	648	-	87,190	89,073
Net income / (expenditure)	(32,908)	(12,307)	1,192	-	(31,716)	(12,307)
Fund balances brought forward	608,864	621,171	-	-	608,864	621,171
Fund balances carried forward	575,956	608,864	1,192	-	577,148	608,864

SOCIETY FOR THE BLIND OF DEWSBURY BATLEY AND DISTRICT

England & Wales - Charity number 223298

Accounts

Society for the Blind of Dewsbury, Batley & District

Charity number 223298

Annual Report and Financial Statements for the year ended 31 March 2021



West Yorkshire Community Accounting Service

Society for the Blind of Dewsbury, Batley & District

Annual Report and Financial Statements for the year ended 31 March 2021

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Prepared by West Yorkshire Community Accounting Service

Society for the Blind of Dewsbury, Batley & District

Trustees' report for the year ended 31 March 2021

Reference and administrative details of the charity, its trustees and advisors

The trustees and officers during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Society for the Blind of Dewsbury, Batley and District (a company limited by guarantee, registered no. 8498804)	Trustee	
David Quarmby	Chair	appointed June 2020
Moinuddin Adam Valli		appointed June 2020
Julie Howard		appointed September 2020
Charity number	223298	Registered in England and Wales
Registered and principal address	Bankers	
The Whitfield Centre 180 Soothill Lane Batley WF17 6HP	Yorkshire Bank 46 Market Place Dewsbury WF13 1DN	

Independent examiner

Elisabeth Beverley FCCA

West Yorkshire Community Accounting Service

Stringer House
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Structure, governance and management

The charity is governed by a constitution adopted on 23 December 2009 and amended on 23 July 2013 under a Consolidation Document governing the charities previously known as Society for the Blind of Dewsbury Batley and District, and Highfield House Charity for the Blind. The sole trustee is Society for the Blind of Dewsbury, Batley and District, a company limited by guarantee and registered in England and Wales (Company registered number 8498804).

Method of recruitment and appointment of trustees

The officers of the charity(including Chair, Vice-Chair and Treasurer) are elected by the members at the AGM in accordance with the procedures set out in the Articles of Association of the trustee.

Society for the Blind of Dewsbury, Batley & District

Trustees' report (continued) for the year ended 31 March 2021

Objectives and activities

The charity's objects

The object of the charity is for the general benefit of blind or partially sighted persons resident in the area of benefit in such charitable ways as the trustee thinks fit. The area of benefit is defined as 'North Kirklees in the Borough of Kirklees'.

The charity's main activities

The Society provides social work services for visually impaired people who live in England and Wales enhancing these with a range of interesting and stimulating activities.

The charity is looking to merge with the Kirklees Visual Impairment Network charity (KVIN) with a target date of Summer 2022.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular providing support services to people with disabilities.

Achievements and performance

The pandemic has presented many challenges for the society. Whilst activities at the centre were curtailed due to lockdown restrictions, the costs of running the building remained.

At the start of lockdown, the KVIN management team came in and their staff and volunteers took over the day to day running of the centre. We were able to support members through a weekly telephone-based group, welfare calls and a shopping service. We also continued the process of securing a financially stable future for the centre and have been able to secure tenants for some of the office space, and have developed further income generating options that can be developed as restrictions ease.

Financial review

The net expenditure for the year was £12,307, wholly on unrestricted funds.

A cash flow forecast has been constructed to project likely income and expenditure over the next twelve months. This has been based on expenditure assumptions informed by analysis of current and prior year figures. An income projection has been constructed based around a realistic assumption of likely rental and events income. The impact of Covid has been factored in as only a limited potential for hire existed in the early part of the current financial year. As the year progresses, increased levels of income have been projected as awareness of the centre is raised.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £143,754.

The trustees acknowledge their responsibility to maintain adequate reserves. Upon merger of the charities, the trustees will develop a reserves policy to reflect the needs of the combined organisation.

Signed on behalf of the board of trustees on 28/10/2021

David Quarmby (Trustee)

Society for the Blind of Dewsbury, Batley & District

Independent examiner's report to the trustees of Society for the Blind of Dewsbury, Batley & District

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021, which are set out on pages 5 to 10.

Responsibilities and basis of report

As the charity trustees 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 charity's accounts as carried out under section 145 of 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 Act.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 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.

Elisabeth Beverley FCCA

03/12/2021

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Society for the Blind of Dewsbury, Batley & District
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2021

	Notes	2021 Total funds £	2020 Total funds £
Income from:			
Donations, Grants and Legacies	(2)	72,020	3,096
Fundraising		457	18,951
Transport charges		-	13,188
Meals		-	5,482
Rental income		2,167	-
Profit on disposal of fixed assets		2,119	-
Investment income		3	5,985
Total income		<u>76,766</u>	<u>46,702</u>
Expenditure on:			
Salaries, NI and redundancy	(3)	28,031	78,508
Travel		109	113
Subcontractors		199	-
Motor expenses		1,140	7,727
Printing, stationery and postage		582	2,652
Insurance		3,816	4,736
Heat and light		4,254	8,942
Rates and water		1,048	1,547
Repairs and renewals		6,418	3,410
Cleaning		357	1,090
Telephone		1,779	1,994
Security		523	798
Fundraising costs		-	1,360
Recharges from Associated Charity		27,451	-
Legal and Professional		2,685	3,519
Accountancy		690	3,060
Commission charges		-	1,729
Bank charges		-	28
Bad debts		215	-
Other costs		1,223	2,921
Depreciation		8,553	5,000
Total expenditure		<u>89,073</u>	<u>129,134</u>
Net gains/(losses) on investments		-	4,856
Net income / (expenditure)		<u>(12,307)</u>	<u>(77,576)</u>
Net movement in funds		<u>(12,307)</u>	<u>(77,576)</u>
Fund balances brought forward		<u>621,171</u>	<u>698,747</u>
Fund balances carried forward	(4)	<u>608,864</u>	<u>621,171</u>

All incoming resources and resources expended derive from continuing activities.

Society for the Blind of Dewsbury, Batley & District

Balance sheet

as at 31 March 2021

		2021 Total £	2020 Total £
Fixed assets			
Tangible assets	(4)	<u>465,110</u>	<u>475,744</u>
Total fixed assets		<u>465,110</u>	<u>475,744</u>
Current assets			
Debtors and prepayments	(5)	71,712	599
Cash at bank and in hand	(6)	<u>74,623</u>	<u>150,304</u>
Total current assets		<u>146,335</u>	<u>150,903</u>
Current liabilities: amounts falling due within one year			
Creditors and accruals	(7)	<u>2,581</u>	<u>5,476</u>
Total current liabilities		<u>2,581</u>	<u>5,476</u>
Net current assets / (liabilities)		<u>143,754</u>	<u>145,427</u>
Total assets less current liabilities		<u>608,864</u>	<u>621,171</u>
Net assets		<u>608,864</u>	<u>621,171</u>
Funds			
Unrestricted funds		<u>608,864</u>	<u>621,171</u>
Total funds		<u>608,864</u>	<u>621,171</u>

The financial statements were approved by the board of trustees on 28/10/2021

David Quarmby (Trustee)

Society for the Blind of Dewsbury, Batley & District

Notes to the accounts

for the year ended 31 March 2021

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land: nil

Freehold buildings: over 50 years

Fixtures and fittings: 10% p.a. on written down value

Motor vehicles: 25% p.a. on written down value

Society for the Blind of Dewsbury, Batley & District

Notes to the accounts

for the year ended 31 March 2021

1 Accounting policies continued

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

Society for the Blind of Dewsbury, Batley & District
Notes to the accounts continued
for the year ended 31 March 2021

2 Donations, Grants and Legacies	2021 Total funds £	2020 Total funds £
Community Buildings Recovery Grant	20,000	-
Kirklees Discretionary Support Grant	15,843	-
Donations	385	3,096
Legacies	35,792	-
	<u>72,020</u>	<u>3,096</u>

3 Staff costs and numbers	2021 £	2020 £
Gross salaries	15,641	78,508
Social security costs	913	2,161
Employment allowance	-	(2,161)
Redundancy costs	11,477	-
	<u>28,031</u>	<u>78,508</u>

The average number of employees during the year was 2 (2019: 11). There were no employees with emoluments above £60,000.

4 Tangible assets	Freehold Buildings £	Motor Vehicles £	Car park/ Garden £	Fixtures and Fittings £	Total £
Cost					
At 1 April 2020	360,000	67,500	130,934	66,246	624,680
Disposals	-	(67,500)	-	-	(67,500)
At 31 March 2021	<u>360,000</u>	<u>-</u>	<u>130,934</u>	<u>66,246</u>	<u>557,180</u>
Depreciation					
At 1 April 2020	30,800	65,419	-	52,717	148,936
Deprn reversed re. disposals	-	(65,419)	-	-	(65,419)
Charge for year	7,200	-	-	1,353	8,553
At 31 March 2021	<u>38,000</u>	<u>-</u>	<u>-</u>	<u>54,070</u>	<u>92,070</u>
Net book value					
At 31 March 2021	<u>322,000</u>	<u>-</u>	<u>130,934</u>	<u>12,176</u>	<u>465,110</u>
At 31 March 2020	<u>329,200</u>	<u>2,081</u>	<u>130,934</u>	<u>13,529</u>	<u>475,744</u>

5 Debtors and prepayments	2021 £	2020 £
Debtors	71,635	215
Prepayments	77	384
	<u>71,712</u>	<u>599</u>

Society for the Blind of Dewsbury, Batley & District
Notes to the accounts continued
for the year ended 31 March 2021

6 Cash at bank and in hand	2021	2020
	£	£
Cash at bank	74,513	149,804
Cash in hand	110	500
	<u>74,623</u>	<u>150,304</u>

7 Creditors and accruals	2021	2020
	£	£
Loans and overdrafts		
Creditors	77	1,240
Accruals	2,504	4,236
	<u>2,581</u>	<u>5,476</u>

8 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The key management personnel of the charity include the trustees and Chief Officer. The total employee benefits received by the Chief Officer were £7,910.

No trustee received any remuneration or benefit in this capacity during this or the previous year.

Other related party transactions

The charity made payments totalling £28,609 to an associated charity, Kirklees Visual Impairment Network (KVIN), during the year. This included costs incurred by KVIN on behalf of the charity. The intention is that the two charities will merge during 2022.

All property of the charity is held in trust on behalf of the trustee company.

9 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:

	2021	2020
	£	£
Within one year	-	1,102
In the second to fifth years inclusive	-	-
Over five years from the balance sheet date	-	-
	<u>-</u>	<u>1,102</u>