

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

Contents	Page
Trustees' report	2 to 3
Examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the accounts	7 to 10

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	Yorkshire Bank	
180 Soothill Lane	46 Market Place	
Batley	Dewsbury	
WF17 6HP	WF13 1DN	

Independent examiner

Elisabeth Beverley FCCA

West Yorkshire Community Accounting Service

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. 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		76,766	46,702
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		89,073	129,134
Net gains/(losses) on investments		-	4,856
Net income / (expenditure)		(12,307)	(77,576)
Net movement in funds		(12,307)	(77,576)
Fund balances brought forward		621,171	698,747
Fund balances carried forward	(4)	608,864	621,171

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)	465,110	475,744
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)	74,623	150,304
Total current assets		<u>146,335</u>	<u>150,903</u>
Current liabilities:			
amounts falling due within one year			
Creditors and accruals	(7)	2,581	5,476
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		608,864	621,171
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	2020
	Total	Total
	funds	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
<u>Cost</u>	£	£	£	£	£
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>
<u>Depreciation</u>					
At 1 April 2020	30,800	65,419	-	52,717	148,936
Depn 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>
<u>Net book value</u>					
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>