

# Hartlepool Vision Support

England & Wales · Charity number 223584

## Details

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Other names	HARTLEPOOL BLIND WELFARE ASSOCIATION, THE HARTLEPOOLS WORKSHOPS FOR THE BLIND
Status	Registered
Legal form	Trust
Registered	1963-10-23
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Green Bank Stranton TS24 7QT
Phone	07379859420
Email	<a href="mailto:barbara@hartlepoolvision.onmicrosoft.com">barbara@hartlepoolvision.onmicrosoft.com</a>
Website	<a href="https://hartlepoolvisionsupport.org.uk/">https://hartlepoolvisionsupport.org.uk/</a>

## Activities

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**Objects:** GENERAL BENEFIT OF THE BLIND AND TO PROVIDE FOR BLIND PEOPLE THE UNDERMENTIONED:- A) EMPLOYMENT IN WORKSHOPS AND ELSEWHERE B) HOME TEACHING AND VISITING C) SOCIAL WELFARE AND RECREATION SERVICES. D) FINANCIAL AND OTHER ASSISTANCE TO UNEMPLOYED BLIND E) ACCOMODATION IN HOSTELS AND/OR HOMES.

**Activities:** Services offered include home visiting service,cookery/handicraft/social and computer skills sessions, hold a monthly book club. We have a resource centre with specialist equipment. Produce a newsletter and a talking newspaper. We provide information to access benefits/allowances/health care services and assistance with paperwork. People can self-refer or use our drop-in/telephone enquiry service.

## Classification

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

## Geography

- **Area of benefit:** BOROUGHS OF HARTLEPOOL AND WEST HARTLEPOOL.
- Hartlepool

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£160,033	£114,447	-	-
2024-03-31	£95,966	£102,545	-	-
2023-03-31	£77,896	£77,551	-	-
2022-03-31	£69,059	£59,032	-	-
2021-03-31	£131,401	£50,701	-	-

## Trustees

Name	Role	Appointed
Janet Watkins		2023-12-03
Kevin Braithwaite		2020-12-07
Steven Wheatley		2021-06-08

**Hartlepool Vision Support**

England & Wales - Charity number 223584

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# Accounts

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**Hartlepool Vision Support**  
**Unaudited Financial Statements**  
**31 March 2025**

**TREMAINE**

Chartered accountants  
19 Tremaine Close  
Hartlepool  
TS27 3LE

# Hartlepool Vision Support

## Financial Statements

Year ended 31 March 2025

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# Hartlepool Vision Support

## Trustees' Annual Report

Year ended 31 March 2025

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

### Reference and administrative details

**Registered charity name** Hartlepool Vision Support

**Charity registration number** 223584

**Principal office** Greenbank  
Stranton  
Hartlepool  
TS24 7QT

### The trustees

K Braithwaite  
S Wheatley

**Independent examiner** Julie Todd Tremaine Chartered Certified Accountant  
19 Tremaine Close  
Hartlepool  
TS27 3LE

### Structure, governance and management

The organisation is an unincorporated charity registered with the Charity Commission of England and Wales on 23rd October 1963. The charity is governed by its Deed of Constitution as amended 4 June 2019.

The charity was formerly known as:

Hartlepool Blind Welfare Association, and  
The Hartlepoons Workshops for the Blind.

The Trustee Board is responsible for the overall governance of the organisation and delegates day-to-day management and other responsibilities to the manager who is currently Mrs B Harding-Smith.

The manager takes the responsibility for the induction of new Trustee Board members and this induction can include:

- provision of background information about the organisation
- question and answer sessions
- meetings with staff members
- seminars

The Trustee Board undertakes a yearly Risk Assessment and complies a Risk Register for which for which any known risks to the organisation are identified and plans formulated to address these risks.

# Hartlepool Vision Support

## Trustees' Annual Report *(continued)*

Year ended 31 March 2025

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### Objectives and activities

At Hartlepool Vision Support, our mission is simple yet powerful - to empower people with visual impairments to live life their way. We provide the tools, skills, and support to help people stay independent, connected, and confident, no matter their stage in life.

### Achievements and performance

For more than 100 years, we've stood alongside local people, offering not just services, but a community that understands. Whether it's helping someone learn new technology to stay in touch with loved ones, supporting a first trip out after sight loss, or simply offering a friendly voice on the phone, we're here every step of the way.

Our work reaches hundreds of people each year through:

- Clear, practical information and advice when it's needed most
- Tailored IT classes that open a world of connection and opportunity
- Home visits that bring reassurance, guidance, and companionship
- Inclusive sports and activities that boost confidence and wellbeing
- Arts and crafts sessions that inspire creativity and self-expression
- Thorough sensory needs assessments to ensure the right support is in place
- Outings and events that combat isolation and build friendships
- Specialist rehabilitation and mobility training for everyday independence
- Counselling services to support emotional wellbeing

...and so much more that changes lives in ways big and small

Every service, every conversation, and every event are shaped by the belief that sight loss should never mean life loss - and that everyone deserves the chance to live fully, freely, and with dignity.

# Hartlepool Vision Support

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2025

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#### Financial review

The unrestricted funds of the charity at 31 March 2025 amount to £137,416, of which free reserves (that is those not tied up in fixed assets) amount to £129,702.

The trustees have examined the requirement for free reserves and consider the charity should aim to provide for specific purposes such as redundancy and other contingencies. The trustees also consider that is prudent to ensure that there sufficient free reserves at a level that equates to on years running cost, this provides sufficient funds to cover support costs, management and administration.

Reserves are vital to ensure that the charity has the capacity to find alternative funding and support the charity's obligations when funding is paid in arrears pending defrayment of expenditure, settlement of such costs can range from 1 to 3 months before payment is received.

The current free reserves represent the following:

	2025 £
One year running costs	59,702
Redudancy costs	40,000
Contingency reserves to support deferment projects	30,000
	<u>129,702</u>

The trustees' annual report was approved on 16 September 2025 and signed on behalf of the board of trustees by:

K Braithwaite  
Trustee

# Hartlepool Vision Support

## Independent Examiner's Report to the Trustees of Hartlepool Vision Support

Year ended 31 March 2025

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I report to the trustees on my examination of the financial statements of Hartlepool Vision Support ('the charity') for the year ended 31 March 2025.

### Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and 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 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

Julie Todd  
Tremaine Chartered Certified Accountant  
Independent Examiner

19 Tremaine Close  
Hartlepool  
TS27 3LE

# Hartlepool Vision Support

## Statement of Financial Activities

Year ended 31 March 2025

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			2025		2024
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	4	54,944	70,005	124,949	69,826
Charitable activities	5	32,038	–	32,038	24,753
Investment income	6	3,046	–	3,046	1,387
<b>Total income</b>		<u>90,028</u>	<u>70,005</u>	<u>160,033</u>	<u>95,966</u>
<b>Expenditure</b>					
Expenditure on charitable activities	7	<u>54,422</u>	<u>60,025</u>	<u>114,447</u>	<u>102,545</u>
<b>Total expenditure</b>		<u>54,422</u>	<u>60,025</u>	<u>114,447</u>	<u>102,545</u>
<b>Net income/(expenditure) and net movement in funds</b>					
		<u>35,606</u>	<u>9,980</u>	<u>45,586</u>	<u>(6,579)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		101,810	108,771	210,581	217,160
<b>Total funds carried forward</b>		<u>137,416</u>	<u>118,751</u>	<u>256,167</u>	<u>210,581</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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The notes on pages 7 to 15 form part of these financial statements.

# Hartlepool Vision Support

## Statement of Financial Position

31 March 2025

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	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible fixed assets	12	7,714	7,768
<b>Current assets</b>			
Cash at bank and in hand		249,797	203,171
<b>Creditors: amounts falling due within one year</b>	13	1,344	358
<b>Net current assets</b>		<u>248,453</u>	<u>202,813</u>
<b>Total assets less current liabilities</b>		<u>256,167</u>	<u>210,581</u>
<b>Net assets</b>		<u>256,167</u>	<u>210,581</u>
<b>Funds of the charity</b>			
Restricted funds		118,751	108,771
Unrestricted funds		<u>137,416</u>	<u>101,810</u>
<b>Total charity funds</b>	16	<u>256,167</u>	<u>210,581</u>

These financial statements were approved by the board of trustees and authorised for issue on 16 September 2025, and are signed on behalf of the board by:

K Braithwaite  
Trustee

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The notes on pages 7 to 15 form part of these financial statements.

# Hartlepool Vision Support

## Notes to the Financial Statements

Year ended 31 March 2025

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### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Greenbank, Stranton, Hartlepool, TS24 7QT.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Hartlepool Vision Support

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2025

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Hartlepool Vision Support

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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### 3. Accounting policies *(continued)*

#### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings                      -     12% reducing balance

#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

# Hartlepool Vision Support

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2025

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#### 3. Accounting policies *(continued)*

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
<b>Donations</b>			
Subscriptions & donations	7,474	–	7,474
<b>Grants</b>			
Thomas Pocklington Trust	2,000	–	2,000
Santander	2,500	–	2,500
Hospital of God Greatham	1,000	–	1,000
Hartlepool Borough Council - Rehabilitation	–	20,000	20,000
Hadrian Trust	1,000	–	1,000
Powell Family Foundation	5,000	–	5,000
The National Lottery Community Fund	–	50,005	50,005
Sports England	7,470	–	7,470
PFC Trust	5,000	–	5,000
Ballinger Trust	15,000	–	15,000
The Primary Club	8,000	–	8,000
Rothley Trust	500	–	500
	<u>54,944</u>	<u>70,005</u>	<u>124,949</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Subscriptions & donations	5,842	–	5,842
<b>Grants</b>			
Thomas Pocklington Trust	2,000	–	2,000
Tees Valley Community Fund	2,500	–	2,500
Hartlepool Borough Council - Rehabilitation	–	20,000	20,000
The National Lottery Community Fund	–	39,084	39,084
Asda Foundation	400	–	400
	<u>10,742</u>	<u>59,084</u>	<u>69,826</u>

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# Hartlepool Vision Support

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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### 5. Charitable activities

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
Service contract income	31,500	31,500	21,500	21,500
Other	538	538	268	268
Training income	–	–	1,485	1,485
Room hire	–	–	1,500	1,500
	<u>32,038</u>	<u>32,038</u>	<u>24,753</u>	<u>24,753</u>

### 6. Investment income

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	<u>3,046</u>	<u>3,046</u>	<u>1,387</u>	<u>1,387</u>

# Hartlepool Vision Support

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
General Fund	54,422	–	54,422
Rehabilitation	–	20,000	20,000
One Vision Project	–	35,025	35,025
Counselling Service	–	5,000	5,000
	<u>54,422</u>	<u>60,025</u>	<u>114,447</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
General Fund	28,581	–	28,581
Counselling Services	–	6,680	6,680
Rehabilitation	–	23,650	23,650
One Vision Project	–	43,634	43,634
	<u>28,581</u>	<u>73,964</u>	<u>102,545</u>

### 8. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	<u>1,179</u>	<u>1,255</u>

### 9. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>250</u>	<u>250</u>

### 10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	80,925	72,177
Social security costs	1,570	638
Employer contributions to pension plans	3,135	2,683
	<u>85,630</u>	<u>75,498</u>

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# Hartlepool Vision Support

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2025

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#### 10. Staff costs *(continued)*

The average head count of employees during the year was 4 (2024: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2025</b>	2024
	<b>No.</b>	No.
Charitable activities	4	4

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

#### 11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

#### 12. Tangible fixed assets

	<b>Fixtures and fittings</b>
	<b>£</b>
<b>Cost</b>	
At 1 April 2024	37,913
Additions	1,125
<b>At 31 March 2025</b>	<u>39,038</u>
<b>Depreciation</b>	
At 1 April 2024	30,145
Charge for the year	1,179
<b>At 31 March 2025</b>	<u>31,324</u>
<b>Carrying amount</b>	
<b>At 31 March 2025</b>	<u>7,714</u>
At 31 March 2024	<u>7,768</u>

#### 13. Creditors: amounts falling due within one year

	<b>2025</b>	2024
	<b>£</b>	£
Bank loans and overdrafts	23	–
Accruals and deferred income	250	250
Social security and other taxes	950	–
Other creditors	121	108
	<u>1,344</u>	<u>358</u>

#### 14. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,135 (2024: £2,683).

# Hartlepool Vision Support

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2025

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#### 15. Government grants

Included in Government Grants are amounts received in respect of Local Authority Coronavirus Business Support Grants.

#### 16. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
General funds	<u>101,810</u>	<u>90,028</u>	<u>(54,422)</u>	<u>137,416</u>

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
General funds	<u>93,509</u>	<u>36,882</u>	<u>(28,581)</u>	<u>101,810</u>

##### Restricted funds

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
Beneficiaries Fund	100,000	–	–	100,000
Hartlepool Borough Council - Rehabilitation	–	20,000	(20,000)	–
One Vision Project	8,771	35,005	(35,025)	8,751
National Lottery Community Fund - Counselling Service	–	15,000	(5,000)	10,000
	<u>108,771</u>	<u>70,005</u>	<u>(60,025)</u>	<u>118,751</u>

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
Beneficiaries Fund	100,000	–	–	100,000
Counselling Services	6,680	–	(6,680)	–
Hartlepool Borough Council - Rehabilitation	3,650	20,000	(23,650)	–
One Vision Project	13,321	39,084	(43,634)	8,771
	<u>123,651</u>	<u>59,084</u>	<u>(73,964)</u>	<u>108,771</u>

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# Hartlepool Vision Support

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2025

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#### 16. Analysis of charitable funds *(continued)*

##### **Beneficiaries Fund**

The charity received a legacy donation of £100,000 for the use of the beneficiaries of the charity.

##### **Counselling Services**

The charity received a grant from Awards For All for the provision of counselling services.

#### 17. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	7,714	–	7,714
Current assets	131,046	118,751	249,797
Creditors less than 1 year	(1,344)	–	(1,344)
<b>Net assets</b>	<u>137,416</u>	<u>118,751</u>	<u>256,167</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	7,768	–	7,768
Current assets	94,400	108,771	203,171
Creditors less than 1 year	(358)	–	(358)
<b>Net assets</b>	<u>101,810</u>	<u>108,771</u>	<u>210,581</u>

# **Hartlepool Vision Support**

## **Management Information**

**Year ended 31 March 2025**

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**The following pages do not form part of the financial statements.**

# Hartlepool Vision Support

## Detailed Statement of Financial Activities

Year ended 31 March 2025

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	2025 £	2024 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Subscriptions & donations	7,474	5,842
Thomas Pocklington Trust	2,000	2,000
Tees Valley Community Fund	–	2,500
Santander	2,500	–
Hospital of God Greatham	1,000	–
Hartlepool Borough Council - Rehabilitation	20,000	20,000
Hadrian Trust	1,000	–
Powell Family Foundation	5,000	–
The National Lottery Community Fund	50,005	39,084
Asda Foundation	–	400
Sports England	7,470	–
PFC Trust	5,000	–
Ballinger Trust	15,000	–
The Primary Club	8,000	–
Rothley Trust	500	–
	<u>124,949</u>	<u>69,826</u>
<b>Charitable activities</b>		
Service contract income	31,500	21,500
Other	538	268
Training income	–	1,485
Room hire	–	1,500
	<u>32,038</u>	<u>24,753</u>
<b>Investment income</b>		
Bank interest receivable	<u>3,046</u>	<u>1,387</u>
<b>Total income</b>	<u>160,033</u>	<u>95,966</u>

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# Hartlepool Vision Support

## Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2025

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	2025 £	2024 £
<b>Expenditure on charitable activities</b>		
Wages and salaries	80,925	72,177
Employer's NIC	1,570	638
Pension costs	3,135	2,683
Training	–	738
Utilities	7,372	7,686
Repairs and maintenance	10	837
Expenses	487	348
Motor vehicle expenses	886	747
Accountancy	300	250
Professional fees & subscriptions	649	1,874
Advertising & website	205	314
Printing, postage & stationery	545	1,047
Depreciation	1,179	1,255
Counselling services	8,678	5,280
Office administration	3,416	6,235
Equipment	5,090	436
<b>Total expenditure</b>	<u>114,447</u>	<u>102,545</u>
<b>Net income/(expenditure)</b>	<u>45,586</u>	<u>(6,579)</u>

**Hartlepool Vision Support**

England & Wales - Charity number 223584

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# Accounts

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**Hartlepool Vision Support**  
**Unaudited Financial Statements**  
**31 March 2024**

**TREMAINE**

Chartered accountants  
19 Tremaine Close  
Hartlepool  
TS27 3LE

# Hartlepool Vision Support

## Financial Statements

Year ended 31 March 2024

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# Hartlepool Vision Support

## Trustees' Annual Report

Year ended 31 March 2024

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

### Reference and administrative details

**Registered charity name** Hartlepool Vision Support

**Charity registration number** 223584

**Principal office** Greenbank  
Stranton  
Hartlepool  
TS24 7QT

### The trustees

K Braithwaite  
S Wheatley

**Independent examiner** Julie Todd Tremaine Chartered Certified Accountant  
19 Tremaine Close  
Hartlepool  
TS27 3LE

### Structure, governance and management

The organisation is an unincorporated charity registered with the Charity Commission of England and Wales on 23rd October 1963. The charity is governed by its Deed of Constitution as amended 4 June 2019.

The charity was formerly known as:

Hartlepool Blind Welfare Association, and  
The Hartlepoons Workshops for the Blind.

The Trustee Board is responsible for the overall governance of the organisation and delegates day-to-day management and other responsibilities to the manager who is currently Mrs B Harding-Smith.

The manager takes the responsibility for the induction of new Trustee Board members and this induction can include:

- provision of background information about the organisation
- question and answer sessions
- meetings with staff members
- seminars

The Trustee Board undertakes a yearly Risk Assessment and compiles a Risk Register for which for which any known risks to the organisation are identified and plans formulated to address these risks.

# Hartlepool Vision Support

## Trustees' Annual Report *(continued)*

Year ended 31 March 2024

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### Objectives and activities

The objective of the organisation is to provide general benefit to blind people, including:

- Employment in workshops and elsewhere
- Home teaching and visiting
- Social welfare and recreation services
- Financial and other assistance to unemployed blind
- Accommodation in hostels and/or homes

### Achievements and performance

Hartlepool Vision Support has been helping local people for over 100 years, allowing them to keep their independence and live their life, their way.

Services we offer include:

- Advise & Support
  - Tailored IT Classes
  - Home Visiting Service
  - Various Sporting Activities
  - Arts & Crafts
  - Cookery
  - Outings & events
- and much, much more....

### Financial review

The unrestricted funds of the charity at 31 March 2024 amount to £101,810, of which free reserves (that is those not tied up in fixed assets) amount to £94,042.

The trustees have examined the requirement for free reserves and consider the charity should aim to provide for specific purposes such as redundancy and other contingencies. The trustees also consider that is prudent to ensure that there sufficient free reserves at a level that equates to on years running cost, this provides sufficient funds to cover support costs, management and administration.

Reserves are vital to ensure that the charity has the capacity to find alternative funding and support the charity's obligations when funding is paid in arrears pending defrayment of expenditure, settlement of such costs can range from 1 to 3 months before payment is received.

The current free reserves represent the following:

	2024 £
One year running costs	50,000
Redudancy costs	30,000
Contingency reserves to support deferment projects	15,000

# Hartlepool Vision Support

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2024

---

The trustees' annual report was approved on 24 October 2024 and signed on behalf of the board of trustees by:

K Braithwaite  
Trustee

# Hartlepool Vision Support

## Independent Examiner's Report to the Trustees of Hartlepool Vision Support

Year ended 31 March 2024

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I report to the trustees on my examination of the financial statements of Hartlepool Vision Support ('the charity') for the year ended 31 March 2024.

### Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and 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 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

Julie Todd  
Tremaine Chartered Certified Accountant  
Independent Examiner

19 Tremaine Close  
Hartlepool  
TS27 3LE

# Hartlepool Vision Support

## Statement of Financial Activities

Year ended 31 March 2024

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		2024		2023	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	4	10,742	59,084	69,826	56,130
Charitable activities	5	24,753	–	24,753	21,515
Investment income	6	1,387	–	1,387	251
<b>Total income</b>		<u>36,882</u>	<u>59,084</u>	<u>95,966</u>	<u>77,896</u>
<b>Expenditure</b>					
Expenditure on charitable activities	7	28,581	73,964	102,545	77,551
<b>Total expenditure</b>		<u>28,581</u>	<u>73,964</u>	<u>102,545</u>	<u>77,551</u>
<b>Net (expenditure)/income and net movement in funds</b>					
		<u>8,301</u>	<u>(14,880)</u>	<u>(6,579)</u>	<u>345</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		93,509	123,651	217,160	216,815
<b>Total funds carried forward</b>		<u>101,810</u>	<u>108,771</u>	<u>210,581</u>	<u>217,160</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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The notes on pages 7 to 15 form part of these financial statements.

# Hartlepool Vision Support

## Statement of Financial Position

31 March 2024

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	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible fixed assets	12	7,768	6,772
<b>Current assets</b>			
Cash at bank and in hand		203,171	210,638
<b>Creditors: amounts falling due within one year</b>	13	358	250
<b>Net current assets</b>		<u>202,813</u>	<u>210,388</u>
<b>Total assets less current liabilities</b>		<u>210,581</u>	<u>217,160</u>
<b>Net assets</b>		<u>210,581</u>	<u>217,160</u>
<b>Funds of the charity</b>			
Restricted funds		108,771	123,651
Unrestricted funds		101,810	93,509
<b>Total charity funds</b>	16	<u>210,581</u>	<u>217,160</u>

These financial statements were approved by the board of trustees and authorised for issue on 24 October 2024, and are signed on behalf of the board by:

K Braithwaite  
Trustee

---

The notes on pages 7 to 15 form part of these financial statements.

# Hartlepool Vision Support

## Notes to the Financial Statements

Year ended 31 March 2024

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### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Greenbank, Stranton, Hartlepool, TS24 7QT.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Hartlepool Vision Support

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

---

### 3. Accounting policies *(continued)*

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Hartlepool Vision Support

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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### 3. Accounting policies *(continued)*

#### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings                      -     12% reducing balance

#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

#### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

# Hartlepool Vision Support

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

---

### 3. Accounting policies *(continued)*

#### Defined contribution plans *(continued)*

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Subscriptions & donations	5,842	–	5,842
<b>Grants</b>			
Thomas Pocklington Trust	2,000	–	2,000
Tees Valley Community Fund	2,500	–	2,500
Hartlepool Borough Council - Rehabilitation	–	20,000	20,000
The National Lottery Community Fund	–	39,084	39,084
Asda Foundation	400	–	400
	<u>10,742</u>	<u>59,084</u>	<u>69,826</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Subscriptions & donations	5,685	–	5,685
<b>Grants</b>			
Thomas Pocklington Trust	1,000	–	1,000
Tees Valley Community Fund	–	–	–
Santander	2,500	–	2,500
Hartlepool Borough Council - Rehabilitation	–	6,500	6,500
Royal Victoria Trust	–	5,000	5,000
Arnold Clark	–	2,000	2,000
The National Lottery Community Fund	–	33,445	33,445
	<u>9,185</u>	<u>46,945</u>	<u>56,130</u>

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# Hartlepool Vision Support

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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### 5. Charitable activities

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
Service contract income	21,500	21,500	21,500	21,500
Other	268	268	15	15
Training income	1,485	1,485	–	–
Room hire	1,500	1,500	–	–
	<u>24,753</u>	<u>24,753</u>	<u>21,515</u>	<u>21,515</u>

### 6. Investment income

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	<u>1,387</u>	<u>1,387</u>	<u>251</u>	<u>251</u>

### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2024 £</b>
General Fund	28,581	–	28,581
Counselling Services	–	6,680	6,680
Rehabilitation	–	23,650	23,650
One Vision Project	–	43,634	43,634
	<u>28,581</u>	<u>73,964</u>	<u>102,545</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
General Fund	40,722	–	40,722
Counselling Services	–	2,840	2,840
Rehabilitation	–	8,850	8,850
One Vision Project	–	18,139	18,139
Royal Victoria Trust	–	5,000	5,000
Arnold Clark	–	2,000	2,000
	<u>40,722</u>	<u>36,829</u>	<u>77,551</u>

### 8. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	<b>2024 £</b>	2023 £
Depreciation of tangible fixed assets	<u>1,255</u>	<u>720</u>

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# Hartlepool Vision Support

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2024

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#### 9. Independent examination fees

	<b>2024</b>	2023
	<b>£</b>	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	250	400

#### 10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2024</b>	2023
	<b>£</b>	£
Wages and salaries	72,177	53,736
Social security costs	638	–
Employer contributions to pension plans	2,683	1,822
	<u>75,498</u>	<u>55,558</u>

The average head count of employees during the year was 4 (2023: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2024</b>	2023
	<b>No.</b>	No.
Charitable activities	4	3

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

#### 11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

#### 12. Tangible fixed assets

	<b>Fixtures and fittings</b>
	<b>£</b>
<b>Cost</b>	
At 1 April 2023	35,662
Additions	2,251
<b>At 31 March 2024</b>	<u>37,913</u>
<b>Depreciation</b>	
At 1 April 2023	28,890
Charge for the year	1,255
<b>At 31 March 2024</b>	<u>30,145</u>
<b>Carrying amount</b>	
<b>At 31 March 2024</b>	<u>7,768</u>
At 31 March 2023	<u>6,772</u>

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# Hartlepool Vision Support

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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### 13. Creditors: amounts falling due within one year

	<b>2024</b>	2023
	£	£
Accruals and deferred income	250	250
Other creditors	108	–
	<u>358</u>	<u>250</u>

### 14. Pensions and other post retirement benefits

#### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,683 (2023: £1,822).

### 15. Government grants

Included in Government Grants are amounts received in respect of Local Authority Coronavirus Business Support Grants.

### 16. Analysis of charitable funds

#### Unrestricted funds

	At				At 31 March
	1 April 2023	Income	Expenditure	Transfers	<b>2024</b>
	£	£	£	£	£
General funds	<u>93,509</u>	<u>36,882</u>	<u>(28,581)</u>	<u>–</u>	<u>101,810</u>

  

	At				At 31 March
	1 April 2022	Income	Expenditure	Transfers	2023
	£	£	£	£	£
General funds	<u>101,295</u>	<u>30,951</u>	<u>(40,722)</u>	<u>1,985</u>	<u>93,509</u>

# Hartlepool Vision Support

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2024

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#### 16. Analysis of charitable funds *(continued)*

##### Restricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Beneficiaries Fund	100,000	–	–	–	100,000
Counselling Services Hartlepool Borough Council - Rehabilitation	6,680	–	(6,680)	–	–
One Vision Project	3,650	20,000	(23,650)	–	–
Royal Victoria Trust - Counselling	13,321	39,084	(43,634)	–	8,771
Arnold Clark	–	–	–	–	–
	–	–	–	–	–
	<u>123,651</u>	<u>59,084</u>	<u>(73,964)</u>	<u>–</u>	<u>108,771</u>

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Beneficiaries Fund	100,000	–	–	–	100,000
Counselling Services Hartlepool Borough Council - Rehabilitation	9,520	–	(2,840)	–	6,680
One Vision Project	6,000	6,500	(8,850)	–	3,650
Royal Victoria Trust - Counselling	–	33,445	(18,139)	(1,985)	13,321
Arnold Clark	–	5,000	(5,000)	–	–
	–	2,000	(2,000)	–	–
	<u>115,520</u>	<u>46,945</u>	<u>(36,829)</u>	<u>(1,985)</u>	<u>123,651</u>

##### Beneficiaries Fund

The charity received a legacy donation of £100,000 for the use of the beneficiaries of the charity.

##### Counselling Services

The charity received a grant from Awards For All for the provision of counselling services.

##### Mobility Training

The charity received a grant from Hartlepool Borough Council to provide mobility training in support of independent living.

# Hartlepool Vision Support

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

---

### 17. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	7,768	–	7,768
Current assets	94,400	108,771	203,171
Creditors less than 1 year	(358)	–	(358)
<b>Net assets</b>	<u>101,810</u>	<u>108,771</u>	<u>210,581</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	6,772	–	6,772
Current assets	86,987	123,651	210,638
Creditors less than 1 year	(250)	–	(250)
<b>Net assets</b>	<u>93,509</u>	<u>123,651</u>	<u>217,160</u>

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# Hartlepool Vision Support

## Management Information

Year ended 31 March 2024

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The following pages do not form part of the financial statements.

# Hartlepool Vision Support

## Detailed Statement of Financial Activities

Year ended 31 March 2024

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	2024 £	2023 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Subscriptions & donations	5,842	5,685
Thomas Pocklington Trust	2,000	1,000
Tees Valley Community Fund	2,500	–
Santander	–	2,500
Hartlepool Borough Council - Rehabilitation	20,000	6,500
Royal Victoria Trust	–	5,000
Arnold Clark	–	2,000
The National Lottery Community Fund	39,084	33,445
Asda Foundation	400	–
	<u>69,826</u>	<u>56,130</u>
<b>Charitable activities</b>		
Service contract income	21,500	21,500
Other	268	15
Training income	1,485	–
Room hire	1,500	–
	<u>24,753</u>	<u>21,515</u>
<b>Investment income</b>		
Bank interest receivable	1,387	251
	<u>1,387</u>	<u>251</u>
<b>Total income</b>	<u>95,966</u>	<u>77,896</u>

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# Hartlepool Vision Support

## Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2024

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	2024 £	2023 £
<b>Expenditure on charitable activities</b>		
Wages and salaries	72,177	53,736
Employer's NIC	638	–
Pension costs	2,683	1,822
Training	738	–
Utilities	7,686	4,405
Repairs and maintenance	837	2,534
Expenses	348	132
Motor vehicle expenses	747	890
Accountancy	250	400
Professional fees & subscriptions	1,874	–
Advertising & website	314	–
Printing, postage & stationery	1,047	242
Depreciation	1,255	720
Counselling services	5,280	2,840
Rehabilitation	–	8,850
Office administration	6,235	–
Equipment	436	980
<b>Total expenditure</b>	<u>102,545</u>	<u>77,551</u>
<b>Net (expenditure)/income</b>	<u>(6,579)</u>	<u>345</u>

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**Hartlepool Vision Support**

England & Wales - Charity number 223584

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# Accounts

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**Hartlepool Vision Support**  
**Unaudited Financial Statements**  
**31 March 2023**

**TREMAINE**

Chartered accountants  
19 Tremaine Close  
Hartlepool  
TS27 3LE

# Hartlepool Vision Support

## Financial Statements

Year ended 31 March 2023

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# Hartlepool Vision Support

## Trustees' Annual Report

Year ended 31 March 2023

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

### Reference and administrative details

**Registered charity name** Hartlepool Vision Support

**Charity registration number** 223584

**Principal office** Cafe One 77  
177 York Road  
Hartlepool  
TS26 9EQ

### The trustees

K Braithwaite  
A Morrell  
S Wheatley

**Independent examiner** Julie Todd Tremaine Chartered Certified Accountant  
19 Tremaine Close  
Hartlepool  
TS27 3LE

### Structure, governance and management

The organisation is an unincorporated charity registered with the Charity Commission of England and Wales on 23rd October 1963. The charity is governed by its Deed of Constitution as amended 4 June 2019.

The charity was formerly known as:

Hartlepool Blind Welfare Association, and  
The Hartlepoons Workshops for the Blind.

The Trustee Board is responsible for the overall governance of the organisation and delegates day-to-day management and other responsibilities to the manager who is currently Mrs B Mcleod.

The manager takes the responsibility for the induction of new Trustee Board members and this induction can include:

- provision of background information about the organisation
- question and answer sessions
- meetings with staff members
- seminars

The Trustee Board undertakes a yearly Risk Assessment and compiles a Risk Register for which for which any known risks to the organisation are identified and plans formulated to address these risks.

# Hartlepool Vision Support

## Trustees' Annual Report *(continued)*

Year ended 31 March 2023

---

### Objectives and activities

The objective of the organisation is to provide general benefit to blind people, including:

- Employment in workshops and elsewhere
- Home teaching and visiting
- Social welfare and recreation services
- Financial and other assistance to unemployed blind
- Accommodation in hostels and/or homes

### Achievements and performance

Hartlepool Vision Support has been helping local people for over 100 years, allowing them to keep their independence and live their life, their way.

Services we offer include:

- Advise & Support
  - Tailored IT Classes
  - Home Visiting Service
  - Various Sporting Activities
  - Arts & Crafts
  - Cookery
  - Outings & events
- and much, much more....

### Financial review

The unrestricted funds of the charity at 31 March 2023 amount to £93,509, of which free reserves (that is those not tied up in fixed assets) amount to £86,737.

The trustees have examined the requirement for free reserves and consider the charity should aim to provide for specific purposes such as redundancy and other contingencies. The trustees also consider that is prudent to ensure that there sufficient free reserves at a level that equates to on years running cost, this provides sufficient funds to cover support costs, management and administration.

The trustees' annual report was approved on 3 October 2023 and signed on behalf of the board of trustees by:

K Braithwaite  
Trustee

# Hartlepool Vision Support

## Independent Examiner's Report to the Trustees of Hartlepool Vision Support

Year ended 31 March 2023

---

I report to the trustees on my examination of the financial statements of Hartlepool Vision Support ('the charity') for the year ended 31 March 2023.

### Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and 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 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

Julie Todd  
Tremaine Chartered Certified Accountant  
Independent Examiner

19 Tremaine Close  
Hartlepool  
TS27 3LE

# Hartlepool Vision Support

## Statement of Financial Activities

Year ended 31 March 2023

		2023		2022	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	4	9,185	46,945	56,130	47,415
Charitable activities	5	21,515	–	21,515	21,535
Investment income	6	251	–	251	109
<b>Total income</b>		<u>30,951</u>	<u>46,945</u>	<u>77,896</u>	<u>69,059</u>
<b>Expenditure</b>					
Expenditure on charitable activities	7	40,722	36,829	77,551	59,032
<b>Total expenditure</b>		<u>40,722</u>	<u>36,829</u>	<u>77,551</u>	<u>59,032</u>
<b>Net income</b>		<u>(9,771)</u>	<u>10,116</u>	<u>345</u>	<u>10,027</u>
Transfers between funds		1,985	(1,985)	–	–
<b>Net movement in funds</b>		<u>(7,786)</u>	<u>8,131</u>	<u>345</u>	<u>10,027</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		101,295	115,520	216,815	206,788
<b>Total funds carried forward</b>		<u>93,509</u>	<u>123,651</u>	<u>217,160</u>	<u>216,815</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 14 form part of these financial statements.

# Hartlepool Vision Support

## Statement of Financial Position

31 March 2023

---

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets	12	6,772	5,507
<b>Current assets</b>			
Cash at bank and in hand		210,638	212,352
<b>Creditors: amounts falling due within one year</b>	13	250	1,044
<b>Net current assets</b>		<u>210,388</u>	<u>211,308</u>
<b>Total assets less current liabilities</b>		<u>217,160</u>	<u>216,815</u>
<b>Net assets</b>		<u>217,160</u>	<u>216,815</u>
<b>Funds of the charity</b>			
Restricted funds		123,651	115,520
Unrestricted funds		93,509	101,295
<b>Total charity funds</b>	16	<u>217,160</u>	<u>216,815</u>

These financial statements were approved by the board of trustees and authorised for issue on 3 October 2023, and are signed on behalf of the board by:

K Braithwaite  
Trustee

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The notes on pages 6 to 14 form part of these financial statements.

# Hartlepool Vision Support

## Notes to the Financial Statements

Year ended 31 March 2023

---

### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Cafe 177, 177 York Road, Hartlepool, TS26 9EQ.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Hartlepool Vision Support

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2023

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Hartlepool Vision Support

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2023

---

#### 3. Accounting policies *(continued)*

##### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings                      -     12% reducing balance

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

# Hartlepool Vision Support

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2023

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#### 3. Accounting policies *(continued)*

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Subscriptions & donations	5,685	–	5,685
<b>Grants</b>			
Thomas Pocklington Trust	1,000	–	1,000
Santander	2,500	–	2,500
Hartlepool Borough Council - Rehabilitation	–	6,500	6,500
Royal Victoria Trust	–	5,000	5,000
Arnold Clark	–	2,000	2,000
The National Lottery Community Fund	–	33,445	33,445
	<u>9,185</u>	<u>46,945</u>	<u>56,130</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Subscriptions & donations	16,350	–	16,350
<b>Grants</b>			
Santander	2,500	–	2,500
Awards for All	–	9,600	9,600
Hartlepool Borough Council - Rehabilitation	–	6,000	6,000
Government grant income	12,965	–	12,965
	<u>31,815</u>	<u>15,600</u>	<u>47,415</u>

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# Hartlepool Vision Support

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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### 5. Charitable activities

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Service contract income	21,500	21,500	21,500	21,500
Other	15	15	35	35
	<u>21,515</u>	<u>21,515</u>	<u>21,535</u>	<u>21,535</u>

### 6. Investment income

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	251	251	109	109

### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2023 £</b>
General Fund	40,722	–	40,722
Counselling Services	–	2,840	2,840
Rehabilitation	–	8,850	8,850
One Vision Project	–	18,139	18,139
Royal Victoria Trust	–	5,000	5,000
Arnold Clark	–	2,000	2,000
	<u>40,722</u>	<u>36,829</u>	<u>77,551</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
General Fund	58,952	–	58,952
	<u>58,952</u>	<u>80</u>	<u>59,032</u>

### 8. Net income

Net income is stated after charging/(crediting):

	<b>2023 £</b>	2022 £
Depreciation of tangible fixed assets	<u>720</u>	<u>787</u>

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# Hartlepool Vision Support

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2023

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#### 9. Independent examination fees

	<b>2023</b>	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	400	400

#### 10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2023</b>	2022
	£	£
Wages and salaries	53,736	48,342
Employer contributions to pension plans	1,822	1,200
	<u>55,558</u>	<u>49,542</u>

The average head count of employees during the year was 3 (2022: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2023</b>	2022
	No.	No.
Charitable activities	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

#### 11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

#### 12. Tangible fixed assets

	<b>Fixtures and fittings</b>
	£
<b>Cost</b>	
At 1 April 2022	33,677
Additions	1,985
<b>At 31 March 2023</b>	<u>35,662</u>
<b>Depreciation</b>	
At 1 April 2022	28,170
Charge for the year	720
<b>At 31 March 2023</b>	<u>28,890</u>
<b>Carrying amount</b>	
<b>At 31 March 2023</b>	<u>6,772</u>
At 31 March 2022	<u>5,507</u>

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# Hartlepool Vision Support

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2023

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#### 13. Creditors: amounts falling due within one year

	<b>2023</b>	2022
	£	£
Accruals and deferred income	<u>250</u>	<u>1,044</u>

#### 14. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,822 (2022: £1,200).

#### 15. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	<b>2023</b>	2022
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>–</u>	<u>12,965</u>

Included in Government Grants are amounts received in respect of Local Authority Coronavirus Business Support Grants.

#### 16. Analysis of charitable funds

##### Unrestricted funds

	At				At 31 March
	1 April 2022	Income	Expenditure	Transfers	<b>2023</b>
	£	£	£	£	£
General funds	<u>101,295</u>	<u>30,951</u>	<u>(40,722)</u>	<u>1,985</u>	<u>93,509</u>

  

	At				At 31 March
	1 April 2021	Income	Expenditure	Transfers	2022
	£	£	£	£	£
General funds	<u>106,788</u>	<u>53,459</u>	<u>(58,952)</u>	<u>–</u>	<u>101,295</u>

# Hartlepool Vision Support

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2023

---

#### 16. Analysis of charitable funds *(continued)*

##### Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Beneficiaries Fund	100,000	–	–	–	100,000
Counselling Services	9,520	–	(2,840)	–	6,680
Hartlepool Borough Council - Rehabilitation	6,000	6,500	(8,850)	–	3,650
One Vision Project	–	33,445	(18,139)	(1,985)	13,321
Royal Victoria Trust - Counselling	–	5,000	(5,000)	–	–
Arnold Clark	–	2,000	(2,000)	–	–
	<u>115,520</u>	<u>46,945</u>	<u>(36,829)</u>	<u>(1,985)</u>	<u>123,651</u>

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Beneficiaries Fund	100,000	–	–	–	100,000
Counselling Services	–	9,600	(80)	–	9,520
Hartlepool Borough Council - Rehabilitation	–	6,000	–	–	6,000
	<u>100,000</u>	<u>15,600</u>	<u>(80)</u>	<u>–</u>	<u>115,520</u>

##### Beneficiaries Fund

The charity received a legacy donation of £100,000 for the use of the beneficiaries of the charity.

##### Counselling Services

The charity received a grant from Awards For All for the provision of counselling services.

##### Mobility Training

The charity received a grant from Hartlepool Borough Council to provide mobility training in support of independent living.

# Hartlepool Vision Support

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

---

### 17. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	6,772	–	6,772
Current assets	86,987	123,651	210,638
Creditors less than 1 year	(250)	–	(250)
<b>Net assets</b>	<u>93,509</u>	<u>123,651</u>	<u>217,160</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	5,507	–	5,507
Current assets	96,832	115,520	212,352
Creditors less than 1 year	(1,044)	–	(1,044)
<b>Net assets</b>	<u>101,295</u>	<u>115,520</u>	<u>216,815</u>

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**Hartlepool Vision Support**

England & Wales - Charity number 223584

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# Accounts

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**Hartlepool Vision Support**  
**Unaudited Financial Statements**  
**31 March 2022**

**CENSIS**

Chartered accountants  
Exchange Building  
66 Church Street  
Hartlepool  
TS24 7DN

# Hartlepool Vision Support

## Financial Statements

Year ended 31 March 2022

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Independent examiner's report to the trustees	<b>4</b>
Statement of financial activities	<b>5</b>
Statement of financial position	<b>6</b>
Notes to the financial statements	<b>7</b>
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>16</b>

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# Hartlepool Vision Support

## Trustees' Annual Report

Year ended 31 March 2022

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

### Reference and administrative details

**Registered charity name** Hartlepool Vision Support

**Charity registration number** 223584

**Principal office** Cafe One 77  
177 York Road  
Hartlepool  
TS26 9EQ

### The trustees

K Braithwaite	
A Morrell	(Appointed June 2021)
S Wheatley	(Appointed June 2021)
J Watkins	(Appointed December 2022)

**Independent examiner** Censis  
Exchange Building  
66 Church Street  
Hartlepool  
TS24 7DN

# Hartlepool Vision Support

## Trustees' Annual Report *(continued)*

Year ended 31 March 2022

---

### Structure, governance and management

The organisation is an unincorporated charity registered with the Charity Commission of England and Wales on 23rd October 1963. The charity is governed by its Deed of Constitution as amended 4 June 2019.

The charity was formerly known as:

Hartlepool Blind Welfare Association, and  
The Hartlepoons Workshops for the Blind.

The Trustee Board is responsible for the overall governance of the organisation and delegates day-to-day management and other responsibilities to the manager who is currently Mrs B Mcleod.

The manager takes the responsibility for the induction of new Trustee Board members and this induction can include:

- provision of background information about the organisation
- question and answer sessions
- meetings with staff members
- seminars

The Trustee Board undertakes a yearly Risk Assessment and compiles a Risk Register for which for which any known risks to the organisation are identified and plans formulated to address these risks.

### Objectives and activities

The objective of the organisation is to provide general benefit to blind people, including:

- Employment in workshops and elsewhere
- Home teaching and visiting
- Social welfare and recreation services
- Financial and other assistance to unemployed blind
- Accommodation in hostels and/or homes

# Hartlepool Vision Support

## Trustees' Annual Report *(continued)*

Year ended 31 March 2022

---

### Achievements and performance

Hartlepool Vision Support has been helping local people for over 100 years, allowing them to keep their independence and live their life, their way.

Services we offer include:

- Advise & Support
- Tailored IT Classes
- Home Visiting Service
- Various Sporting Activities
- Arts & Crafts
- Cookery
- Outings & events

and much, much more....

### Financial review

The unrestricted funds of the charity at 31 March 2022 amount to £101,295, of which free reserves (that is those not tied up in fixed assets) amount to £95,788.

The trustees have examined the requirement for free reserves and consider the charity should aim to provide for specific purposes such as redundancy and other contingencies. The trustees also consider that is prudent to ensure that there sufficient free reserves at a level that equates to on years running cost, this provides sufficient funds to cover support costs, management and administration.

The trustees' annual report was approved on 17 January 2023 and signed on behalf of the board of trustees by:

K Braithwaite  
Trustee

# Hartlepool Vision Support

## Independent Examiner's Report to the Trustees of Hartlepool Vision Support

Year ended 31 March 2022

---

I report to the trustees on my examination of the financial statements of Hartlepool Vision Support ('the charity') for the year ended 31 March 2022.

### Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and 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 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

Censis  
Independent Examiner

Exchange Building  
66 Church Street  
Hartlepool  
TS24 7DN

# Hartlepool Vision Support

## Statement of Financial Activities

Year ended 31 March 2022

---

		Unrestricted funds	2022 Restricted funds	Total funds	2021 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	4	31,815	15,600	47,415	109,901
Charitable activities	5	21,535	–	21,535	21,500
Investment income	6	109	–	109	–
<b>Total income</b>		<u>53,459</u>	<u>15,600</u>	<u>69,059</u>	<u>131,401</u>
<b>Expenditure</b>					
Expenditure on charitable activities	7	58,952	80	59,032	50,701
<b>Total expenditure</b>		<u>58,952</u>	<u>80</u>	<u>59,032</u>	<u>50,701</u>
<b>Net income and net movement in funds</b>		<u>(5,493)</u>	<u>15,520</u>	<u>10,027</u>	<u>80,700</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		106,788	100,000	206,788	126,088
<b>Total funds carried forward</b>		<u>101,295</u>	<u>115,520</u>	<u>216,815</u>	<u>206,788</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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The notes on pages 7 to 14 form part of these financial statements.

# Hartlepool Vision Support

## Statement of Financial Position

31 March 2022

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	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible fixed assets	12	5,507	6,294
<b>Current assets</b>			
Cash at bank and in hand		212,352	201,538
<b>Creditors: amounts falling due within one year</b>	13	1,044	1,044
<b>Net current assets</b>		<u>211,308</u>	<u>200,494</u>
<b>Total assets less current liabilities</b>		<u>216,815</u>	<u>206,788</u>
<b>Net assets</b>		<u>216,815</u>	<u>206,788</u>
<b>Funds of the charity</b>			
Restricted funds		115,520	100,000
Unrestricted funds		<u>101,295</u>	<u>106,788</u>
<b>Total charity funds</b>	16	<u>216,815</u>	<u>206,788</u>

These financial statements were approved by the board of trustees and authorised for issue on 17 January 2023, and are signed on behalf of the board by:

K Braithwaite  
Trustee

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The notes on pages 7 to 14 form part of these financial statements.

# Hartlepool Vision Support

## Notes to the Financial Statements

Year ended 31 March 2022

---

### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Cafe 177, 177 York Road, Hartlepool, TS26 9EQ.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Hartlepool Vision Support

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

---

### 3. Accounting policies *(continued)*

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Hartlepool Vision Support

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

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### 3. Accounting policies *(continued)*

#### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings                      -     12% reducing balance

#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

#### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

# Hartlepool Vision Support

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

---

### 3. Accounting policies *(continued)*

#### Defined contribution plans *(continued)*

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Subscriptions & donations	16,350	–	16,350
<b>Grants</b>			
Santander	2,500	–	2,500
Awards for All	–	9,600	9,600
Hartlepool Borough Council - Rehabilitation	–	6,000	6,000
Government grant income	12,965	–	12,965
	<u>31,815</u>	<u>15,600</u>	<u>47,415</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Subscriptions & donations	4,535	100,000	104,535
Royal Victoria Trust	1,976	–	1,976
<b>Grants</b>			
Middlesbrough Access Team	3,390	–	3,390
	<u>9,901</u>	<u>100,000</u>	<u>109,901</u>

### 5. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Service contract income	21,500	21,500	21,500	21,500
Other	35	35	–	–
	<u>21,535</u>	<u>21,535</u>	<u>21,500</u>	<u>21,500</u>

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# Hartlepool Vision Support

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

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### 6. Investment income

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
Bank interest receivable	£ 109	£ 109	£ –	£ –

### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2022
General Fund	£ 58,952	£ –	£ 58,952
Counselling Services	–	80	80
	<u>58,952</u>	<u>80</u>	<u>59,032</u>

  

	Unrestricted Funds	Restricted Funds	Total Funds 2021
General Fund	£ 50,701	£ –	£ 50,701
	<u>50,701</u>	<u>–</u>	<u>50,701</u>

### 8. Net income

Net income is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	<u>787</u>	<u>899</u>

### 9. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>400</u>	<u>400</u>

### 10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	48,342	39,808
Employer contributions to pension plans	<u>1,200</u>	<u>1,200</u>
	<u>49,542</u>	<u>41,008</u>

# Hartlepool Vision Support

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2022

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#### 10. Staff costs *(continued)*

The average head count of employees during the year was 3 (2021: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2022</b>	2021
	<b>No.</b>	No.
Charitable activities	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

#### 11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

#### 12. Tangible fixed assets

	<b>Fixtures and fittings</b>
	<b>£</b>
<b>Cost</b>	
<b>At 1 April 2021 and 31 March 2022</b>	<u>33,677</u>
<b>Depreciation</b>	
At 1 April 2021	27,383
Charge for the year	787
<b>At 31 March 2022</b>	<u>28,170</u>
<b>Carrying amount</b>	
<b>At 31 March 2022</b>	<u>5,507</u>
At 31 March 2021	<u>6,294</u>

#### 13. Creditors: amounts falling due within one year

	<b>2022</b>	2021
	<b>£</b>	£
Accruals and deferred income	<u>1,044</u>	<u>1,044</u>

#### 14. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,200 (2021: £1,200).

# Hartlepool Vision Support

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

---

### 15. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	<b>2022</b>	2021
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>12,965</u>	<u>–</u>

Included in Government Grants are amounts received in respect of Local Authority Coronavirus Business Support Grants.

### 16. Analysis of charitable funds

#### Unrestricted funds

	At 1 April 2021	Income £	Expenditure £	At 31 March <b>2022</b> £
General funds	<u>106,788</u>	<u>53,459</u>	<u>(58,952)</u>	<u>101,295</u>

	At 1 April 2020	Income £	Expenditure £	At 31 March 2021 £
General funds	<u>126,088</u>	<u>31,401</u>	<u>(50,701)</u>	<u>106,788</u>

#### Restricted funds

	At 1 April 2021	Income £	Expenditure £	At 31 March <b>2022</b> £
Beneficiaries Fund	100,000	–	–	100,000
Awards For All - Counselling Services	–	9,600	(80)	9,520
Hartlepool Borough Council - Mobility Training	–	6,000	–	6,000
	<u>100,000</u>	<u>15,600</u>	<u>(80)</u>	<u>115,520</u>

	At 1 April 2020	Income £	Expenditure £	At 31 March 2021 £
Beneficiaries Fund	–	100,000	–	100,000
	<u>–</u>	<u>100,000</u>	<u>–</u>	<u>100,000</u>

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# Hartlepool Vision Support

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

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### 16. Analysis of charitable funds *(continued)*

#### **Beneficiaries Fund**

The charity received a legacy donation of £100,000 for the use of the beneficiaries of the charity.

#### **Counselling Services**

The charity received a grant from Awards For All for the provision of counselling services.

#### **Mobility Training**

The charity received a grant from Hartlepool Borough Council to provide mobility training in support of independent living.

### 17. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	5,507	–	5,507
Current assets	96,832	115,520	212,352
Creditors less than 1 year	(1,044)	–	(1,044)
<b>Net assets</b>	<u>101,295</u>	<u>115,520</u>	<u>216,815</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	6,294	–	6,294
Current assets	101,538	100,000	201,538
Creditors less than 1 year	(1,044)	–	(1,044)
<b>Net assets</b>	<u>106,788</u>	<u>100,000</u>	<u>206,788</u>

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# **Hartlepool Vision Support**

## **Management Information**

**Year ended 31 March 2022**

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**The following pages do not form part of the financial statements.**

# Hartlepool Vision Support

## Detailed Statement of Financial Activities

Year ended 31 March 2022

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	2022 £	2021 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Subscriptions & donations	16,350	104,535
Royal Victoria Trust	–	1,976
Middlesbrough Access Team	–	3,390
Santander	2,500	–
Awards for All	9,600	–
Hartlepool Borough Council - Rehabilitation	6,000	–
Government grant income	12,965	–
	<u>47,415</u>	<u>109,901</u>
<b>Charitable activities</b>		
Service contract income	21,500	21,500
Sale of low level equipment	35	–
	<u>21,535</u>	<u>21,500</u>
<b>Investment income</b>		
Bank interest receivable	109	–
	<u>109</u>	<u>–</u>
<b>Total income</b>	<u>69,059</u>	<u>131,401</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Wages and salaries	48,342	39,808
Pension costs	1,200	1,200
Utilities	4,908	4,000
Repairs and renewals	1,275	4,025
Expenses	145	–
Motor vehicle expenses	595	–
Accountancy	400	400
Printing, postage & stationery	582	34
Depreciation	787	899
Counselling services	80	–
Advertising	285	250
Equipment	433	85
	<u>59,032</u>	<u>50,701</u>
<b>Total expenditure</b>	<u>59,032</u>	<u>50,701</u>
<b>Net income</b>	<u>10,027</u>	<u>80,700</u>

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**Hartlepool Vision Support**

England & Wales - Charity number 223584

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# Accounts

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**Hartlepool Vision Support**  
**Unaudited Financial Statements**  
**31 March 2021**

**CENSIS**  
Chartered accountant  
Exchange Building  
66 Church Street  
Hartlepool  
TS24 7DN

# Hartlepool Vision Support

## Financial Statements

Year ended 31 March 2021

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Independent examiner's report to the trustees	<b>4</b>
Statement of financial activities	<b>5</b>
Statement of financial position	<b>6</b>
Notes to the financial statements	<b>7</b>
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>15</b>
Notes to the detailed statement of financial activities	<b>16</b>

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# Hartlepool Vision Support

## Trustees' Annual Report

Year ended 31 March 2021

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

### Reference and administrative details

**Registered charity name** Hartlepool Vision Support

**Charity registration number** 223584

**Principal office** Cafe 177  
177 York Road  
Hartlepool  
TS26 9EQ

### The trustees

K Thomas  
M W Alexander  
K Braithwaite

**Accountants** Censis  
Chartered accountant  
Exchange Building  
66 Church Street  
Hartlepool  
TS24 7DN

### Structure, governance and management

The organisation is an unincorporated charity registered with the Charity Commission of England and Wales on 23rd October 1963. The charity is governed by its Deed of Constitution as amended 4 June 2019.

The charity was formerly known as:

Hartlepool Blind Welfare Association, and  
The Hartlepoons Workshops for the Blind.

The Trustee Board is responsible for the overall governance of the organisation and delegates day-to-day management and other responsibilities to the manager who is currently Mrs B Mcleod.

The manager takes the responsibility for the induction of new Trustee Board members and this induction can include:

- provision of background information about the organisation
- question and answer sessions
- meetings with staff members
- seminars.

The Trustee Board undertakes a yearly Risk Assessment and compiles a Risk Register for which any know risks to the organisation are identified and plans formulated to address these risks.

# Hartlepool Vision Support

## Trustees' Annual Report *(continued)*

Year ended 31 March 2021

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### Objectives and activities

The objective of the organisation is to provide general benefit to blind people, including:

- Employment in workshops and elsewhere
- Home teaching and visiting
- Social welfare and recreation services
- Financial and other assistance to unemployed blind
- Accommodation in hostels and/or homes

### Achievements and performance

Hartlepool Vision Support has been helping local people for over 100 years, allowing them to keep their independence and live their life, their way

Services we offer include:

- Advice & Support
  - Tailored IT Classes
  - Home Visiting Service
  - Various Sporting Activities
  - Arts & Crafts
  - Cookery
  - Outings & Events
- and much, much more...

### Financial review

The unrestricted funds of the charity at 31 March 2021 amount to £106,788, of which free reserves (that is those not tied up in fixed assets) amount to £100,494.

The trustees have examined the requirement for free reserves and consider the charity should aim to provide for specific purposes such as redundancy and other contingencies. The trustees also consider that it is prudent to ensure that there are sufficient free reserves at a level that equates to one year's running costs, this provides sufficient funds to cover support costs, management and administration.

During the year the charity received a legacy donation of £100,000, the legacy is for the use of the beneficiaries of the charity. The trustees will discuss with its members and beneficiaries as to the future purpose of the fund.

# Hartlepool Vision Support

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2021

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The trustees' annual report was approved on 10 June 2021 and signed on behalf of the board of trustees by:

K Braithwaite  
Trustee

# Hartlepool Vision Support

## Independent Examiner's Report to the Trustees of Hartlepool Vision Support

Year ended 31 March 2021

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I report to the trustees on my examination of the financial statements of Hartlepool Vision Support ('the charity') for the year ended 31 March 2021.

### Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and 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 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

CENSIS  
Chartered accountant

Exchange Building  
66 Church Street  
Hartlepool  
TS24 7DN

# Hartlepool Vision Support

## Statement of Financial Activities

31 March 2021

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		Unrestricted funds	2021 Restricted funds	Total funds	2020 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	4	9,901	100,000	109,901	21,504
Charitable activities	5	21,500	–	21,500	22,388
Investment income	6	–	–	–	154
<b>Total income</b>		<u>31,401</u>	<u>100,000</u>	<u>131,401</u>	<u>44,046</u>
<b>Expenditure</b>					
Expenditure on charitable activities	7	<u>50,701</u>	–	<u>50,701</u>	<u>52,984</u>
<b>Total expenditure</b>		<u>50,701</u>	–	<u>50,701</u>	<u>52,984</u>
<b>Net income/(expenditure) and net movement in funds</b>					
		<u>(19,300)</u>	<u>100,000</u>	<u>80,700</u>	<u>(8,938)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		126,088	–	126,088	135,026
<b>Total funds carried forward</b>		<u>106,788</u>	<u>100,000</u>	<u>206,788</u>	<u>126,088</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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The notes on pages 7 to 13 form part of these financial statements.

# Hartlepool Vision Support

## Statement of Financial Position

31 March 2021

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		<b>2021</b>	2020
		£	£
<b>Fixed assets</b>			
Tangible fixed assets	<b>12</b>	6,294	7,193
<b>Current assets</b>			
Cash at bank and in hand		201,538	119,939
<b>Creditors: amounts falling due within one year</b>	<b>13</b>	<u>1,044</u>	<u>1,044</u>
<b>Net current assets</b>		<u>200,494</u>	<u>118,895</u>
<b>Total assets less current liabilities</b>		<u>206,788</u>	<u>126,088</u>
<b>Net assets</b>		<u><u>206,788</u></u>	<u><u>126,088</u></u>
<b>Funds of the charity</b>			
Restricted funds		100,000	–
Unrestricted funds		<u>106,788</u>	<u>126,088</u>
<b>Total charity funds</b>	<b>15</b>	<u><u>206,788</u></u>	<u><u>126,088</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 10 June 2021, and are signed on behalf of the board by:

K Braithwaite  
Trustee

---

The notes on pages 7 to 13 form part of these financial statements.

# Hartlepool Vision Support

## Notes to the Financial Statements

Year ended 31 March 2021

---

### 1. General information

The charity is registered charity in England and Wales and is unincorporated. The address of the principal office is Cafe 177, 177 York Road, Hartlepool, TS26 9EQ.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Hartlepool Vision Support

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

---

### 3. Accounting policies *(continued)*

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Hartlepool Vision Support

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

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### 3. Accounting policies *(continued)*

#### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings                      -     12% reducing balance

#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

# Hartlepool Vision Support

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

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### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Subscriptions & donations	4,535	100,000	104,535
Royal Victoria Trust	1,976	–	1,976
<b>Grants</b>			
Middlesbrough Access Team	3,390	–	3,390
	<u>9,901</u>	<u>100,000</u>	<u>109,901</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>Donations</b>			
Subscriptions & donations	8,849	–	8,849
<b>Grants</b>			
Thomas Pocklington Trust	6,972	–	6,972
Tesco - Groundworks	683	–	683
Tudor Trust	5,000	–	5,000
	<u>21,504</u>	<u>–</u>	<u>21,504</u>

### 5. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Service contract income	21,500	21,500	21,569	21,569
Sale of low level equipment	–	–	819	819
	<u>21,500</u>	<u>21,500</u>	<u>22,388</u>	<u>22,388</u>

### 6. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest received	–	–	154	154
	<u>–</u>	<u>–</u>	<u>154</u>	<u>154</u>

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# Hartlepool Vision Support

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

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### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
General Fund	<u>50,701</u>	<u>50,701</u>	<u>52,984</u>	<u>52,984</u>

### 8. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>899</u>	<u>1,028</u>

### 9. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>400</u>	<u>1,068</u>

### 10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	39,808	38,265
Employer contributions to pension plans	<u>1,200</u>	<u>1,200</u>
	<u>41,008</u>	<u>39,465</u>

The average head count of employees during the year was 3 (2020: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Charitable activities	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

### 11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

# Hartlepool Vision Support

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

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### 12. Tangible fixed assets

	Fixtures and fittings £
<b>Cost</b>	
At 1 April 2020 and 31 March 2021	33,677
<b>Depreciation</b>	
At 1 April 2020	26,484
Charge for the year	899
<b>At 31 March 2021</b>	<u>27,383</u>
<b>Carrying amount</b>	
At 31 March 2021	6,294
At 31 March 2020	<u>7,193</u>

### 13. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	<u>1,044</u>	<u>1,044</u>

### 14. Pensions and other post retirement benefits

#### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,200 (2020: £1,200).

### 15. Analysis of charitable funds

#### Unrestricted funds

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
General fund	<u>126,088</u>	<u>31,401</u>	<u>(50,701)</u>	<u>106,788</u>

#### Restricted funds

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
Beneficiaries Fund	<u>–</u>	<u>100,000</u>	<u>–</u>	<u>100,000</u>

# Hartlepool Vision Support

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

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### 16. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2021 £</b>	Total Funds 2020 £
Tangible fixed assets	6,294	–	6,294	7,193
Current assets	101,538	100,000	201,538	119,939
Creditors less than 1 year	<u>(1,044)</u>	<u>–</u>	<u>(1,044)</u>	<u>(1,044)</u>
<b>Net assets</b>	<u>106,788</u>	<u>100,000</u>	<u>206,788</u>	<u>126,088</u>

# **Hartlepool Vision Support**

## **Management Information**

**Year ended 31 March 2021**

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**The following pages do not form part of the financial statements.**

# Hartlepool Vision Support

## Detailed Statement of Financial Activities

31 March 2021

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	2021 £	2020 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Subscriptions & donations	104,535	8,849
Royal Victoria Trust	1,976	–
Thomas Pocklington Trust	–	6,972
Middlesbrough Access Team	3,390	–
Tesco - Groundworks	–	683
Tudor Trust	–	5,000
	<u>109,901</u>	<u>21,504</u>
<b>Charitable activities</b>		
Service contract income	21,500	21,569
Sale of low level equipment	–	819
	<u>21,500</u>	<u>22,388</u>
<b>Investment income</b>		
Bank interest received	–	154
	<u>–</u>	<u>154</u>
<b>Total income</b>	<u>131,401</u>	<u>44,046</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Wages and salaries	39,808	38,265
Pension costs	1,200	1,200
Training	–	543
Utilities	4,000	5,325
Repairs and renewals	4,025	2,075
Expenses	–	125
Motor expenses	–	550
Accountancy	400	1,068
Printing, postage & stationery	34	1,714
Depreciation	899	1,028
Advertising	250	57
Donation	–	155
Equipment	85	879
	<u>50,701</u>	<u>52,984</u>
<b>Total expenditure</b>	<u>50,701</u>	<u>52,984</u>
<b>Net income/(expenditure)</b>	<u>80,700</u>	<u>(8,938)</u>

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