

**PROFESSIONAL ASSOCIATION FOR THE VISION IMPAIRMENT
EDUCATION WORKFORCE**

(WORKING TITLE VIEW)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

**PROFESSIONAL ASSOCIATION FOR THE VISION IMPAIRMENT
EDUCATION WORKFORCE
(WORKING TITLE VIEW)
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees	R Cobb J R Milligan (Chair) K Walls (Vice chair) S Keil	(Appointed 25 January 2023)
Charity number	277864	
Principal address	26 Britannia Square Worcester WR1 3DH	
Independent examiner	Rice Associates Limited Market Chambers 3-4 Market Place Wokingham Berkshire RG40 1AL	
Bankers	Barclays Bank plc Whitchurch Branch PO Box 522 Cardiff CF4 5ZY	

PROFESSIONAL ASSOCIATION FOR THE VISION IMPAIRMENT EDUCATION WORKFORCE (WORKING TITLE VIEW) CONTENTS

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**PROFESSIONAL ASSOCIATION FOR THE VISION IMPAIRMENT
EDUCATION WORKFORCE
(WORKING TITLE VIEW)
TRUSTEES' REPORT
*FOR THE YEAR ENDED 31 MARCH 2023***

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The Charity's objectives are to advance the education and welfare of children and young people with vision impairment.

The vision of VIEW is to be recognised as the leading UK authority in providing the necessary services to help QTVIs and other professionals support children and young people with vision impairment.

VIEW represents the interests and needs of children and young people with vision impairment across the United Kingdom. VIEW is a membership association open to Qualified Teachers of children and young people with vision impairment (QTVI) and other professionals with an interest in the field of vision impairment.

The trustees have paid due regard to guidance on public benefit issued by the Charity Commission in deciding what activities the charity should undertake.

PROFESSIONAL ASSOCIATION FOR THE VISION IMPAIRMENT EDUCATION WORKFORCE (WORKING TITLE VIEW) TRUSTEES' REPORT (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2023*

Achievements and performance

What have we done since the last AGM including contributions to National Agenda.

- **Support of the workforce through VIEW membership:** At the end of the reporting period VIEW had a membership base of 438 members.
- **Overseas links:** VIEW continued to develop links with VI education professionals in Australia and New Zealand, two countries with whom we share many areas of common interest. We also linked with a parallel project in Australia developing qualifications to recognise specialist curriculum knowledge and skills.
- **VIEW website and member resources:** VIEW continued to develop content on the website, and to actively use social media campaigns to engage with and support the sector, and promote our services.
- **Autumn assistive technology update:** VIEW again reached out to the sector to source new content for the technology section as part of our assistive technology member offer for 2022.
- **Social media activity continued to grow:** At the end of the reporting period, VIEW had increased its social media presence to 915 followers on Twitter, and 676 followers on Facebook.

CPD activities

- **VIEW Conference 2023:** VIEW's annual conference has continued to be a major event in the sector, and its popularity was not dampened by the Covid 19 pandemic, due to trustee's decision to move the conference online. Feedback from delegates in 2022, indicated a demand for the return to an in person conference for 2023. The face to face conference took place in March 2023, and was fully booked. It again covered a wide range of topics to support the professional development of the workforce. The event had 150 registrations attending over two days.
- **VIEW's online training courses** for education professionals were again popular. VIEW continued to invest in these successful courses with a programme to bring them up to date. Where appropriate materials were updated to include content on the Curriculum Framework for Children and Young People with Vision Impairment (CFVI). They comprised:
 - an advanced one year certificate online course for teaching assistants.
 - a shorter awareness course for education professionals and parents.
 - a course for QTVIs and teachers of VI to support their teaching of braille literacy.
 - a course in vision impairment and complex needs.
 - braille literacy short focused training – single units drawn from material used in VIEW and RNIB's full course: "The Effective Teaching of Literacy through Braille." Available on a variety of subjects.
 - exam modification and production online training to equip staff adapting class tests with the necessary knowledge and skills to prepare them to a similar standard as external exams.
- **Other CPD activities.**
 - **CPD webinars:** working in partnership with Humanware, VIEW ran a webinar titled "Braille Technology – choosing the right device." This was offered free of charge to our members. It was well received with 82 attendees.
- **NatSIP:** VIEW continued to be a member of the NatSIP reference group. VIEW supported NatSIP through annual subscription fees during the period 2022/2023, and provided sponsorship to NatSIP for the period of 2022/2023 of £1,000.
- **E newsletters and electronic mailings:** VIEW's MailChimp enewsletter and email communications ensured members were kept up-to-date with developments and news to support their day to day work. The bulletins were well received – on average opened by 46% of recipients (which is higher than the Mailchimp benchmarking data for education campaigns)
- **Publication for Members:** VIEW published the fourth edition of its online publication: VIEW Teach in July 2022. This digital publication is aimed at supporting the work of those in the field of education of children and young people with vision impairment. The 2022 edition focused on enabling CYPVI to access the natural world and included a range of articles including a look at the evidence in this area, content to support families to take that first step outside, ways for professionals to encourage adventurous play, and practical ideas to develop outdoor sensory play opportunities and help children and young people connect with nature.

PROFESSIONAL ASSOCIATION FOR THE VISION IMPAIRMENT EDUCATION WORKFORCE (WORKING TITLE VIEW) TRUSTEES' REPORT (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2023*

- **Birmingham University:** Rory Cobb and Sue Keil continued to work with Birmingham University on a project to write a new book to support the MQ course, based on the theme of 'access to learning' and 'learning to access.' This was published in September 2022.
- **Curriculum Framework for Children and Young People with Vision Impairment (CFVI):** VIEW remained a key project partner in the joint RNIB/VIEW/VICTAR/UOB/TPT project to develop a nationally recognised, Curriculum Framework for Children and Young People with Vision Impairment (CFVI), and to support the framework's use in practice within the sector:
 - In May, VIEW supported the follow-up Q&A online event following launch of the CFVI.
 - In September, VIEW began leading on Outcome 1 of the implementation phase of the project, which focuses on Specialist Training & Development. Lead by VIEW in conjunction with RNIB and an independent consultant, VIEW worked on a series of training resources and accompanying guidance/training manual to support training in the use of the framework across all CFVI areas.
 - During autumn 2022, VIEW recruited a stakeholder group to provide feedback and review the training devised. Launch of these resources are to be supported by CPD events.
 - VIEW continued to work on the CFVI resource hub to identify a wide range of resources and strategies within all CFVI outcome areas to support the easy, efficient and effective sharing across the UK.
- **Policy consultation - responses from VIEW:** In 2022, VIEW responded to the SEND Review green paper consultation.
- **Representation of VIEW:**
 - Jane Sharp represented VIEW on the NatSIP Reference Group.
 - Sue Keil represented VIEW at Mary Kitzinger Trust multi-disciplinary workshops for professionals and researchers working with children and young people with VI.
 - Caireen Sutherland represented VIEW at Ofqual meetings.
 - John Milligan represented VIEW at CYP-VI meetings
- **RNIB FOI of England's VI services:** VIEW provided supporting quotes and cases for the RNIB FOI of England's VI services which again highlighted the concerning trend of increasing caseload, fluctuating budgets, and diminishing numbers of QTVIs
- **Sustainability strategy:** VIEW has limited resources to achieve our aims and to sustain the organisation in the long term. VIEW trustees began working on priorities and aims to get VIEW onto a medium to longer term sustainable footing. Related to this was work to increase VIEW's volunteer support. VIEW benefited from a growing pool of support from volunteers with expertise in a range of areas including research and assistive technology. The aim is to expand this initiative in the coming years to further support VIEW's activities.
- **Sponsorship:** We were delighted to secure sponsorship from NCW (New College Worcester), Positive Eye, Optelec Ltd, RNIB, TPT (Thomas Pocklington Trust), Dolphin, HumanWare and Sight Scotland.

Good News

- **VIEW Conference 2023:** VIEW's annual conference has continued to be a major event in the sector, and its popularity was not dampened by the Covid 19 pandemic, due to trustee's decision to move the conference online. Feedback from delegates in 2022, indicated a demand for the return to an in person conference for 2023. The face to face conference took place in March 2023, and was fully booked. It again covered a widerange of topics to support the professional development of the workforce. The event had 150 registrations attending over two days.
- **VIEW membership:** At the end of the reporting period VIEW had a membership base of 438 members

**PROFESSIONAL ASSOCIATION FOR THE VISION IMPAIRMENT
EDUCATION WORKFORCE
(WORKING TITLE VIEW)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

Financial review

The statement of financial activities shows a net surplus for the year of £31,578 (2022: £26,213).

The reserves at 31 March 2023 were £144,728 (2022: £113,150).

Free reserves available for use by the charity are deemed to be those that are readily realisable. The charity's reserves amounted to £144,728 (2022: £113,150) as stated on the balance sheet. The trustees maintain reserves in the event of an unexpected fall in income and/or significant additional unforeseen expenditure. The trustees believe that reserves should be maintained around the level of one year's expenditure.

As a matter of policy, each year the trustees review the value of the reserves required to be held in investments, cash and cash equivalents not restricted to any particular purpose. The board considers the charity's exposure to the risk of any significant loss of income and to the risk of unforeseen expenditure, which cannot be mitigated by executive action, and the degree of the risk ascribed to each such event is assessed.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The key controls used by the charity includes:

- formal agendas for all committee and board activities;
- strategic planning and budgeting;
- established organisational structure;
- formal written policies;
- clear authorisation and approval levels.

Through the risk management processes established for the trust, the trustees are satisfied that the major risks identified have been adequately mitigated where necessary. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

Structure, governance and management

The Professional Association for the Vision Impairment Education Workforce is a charity registered in England and Wales (no. 277864).

The charity was registered 5 July 1979 and is governed by its constitution, last amended 16 March 2023. The charity was previously known as Visual Impairment Education and Welfare and The Association for the Education and Welfare of the Visually Handicapped.

The charity's principal address is 26 Britannia Square, Worcester, WR1 3DH.

The trustees who served during the year and up to the date of signature of the financial statements were:

R Cobb

J R Milligan (Chair)

K Walls (Vice chair)

J Sharp

(Resigned 16 April 2023)

C Sutherland

(Resigned 2 May 2023)

S Keil

(Appointed 25 January 2023)

The charity's trustees and committee members are appointed by the Board of Trustees after due consideration given to eligibility, personal competence, specialist skills and local availability. New trustees and committee members are inducted into the workings of the charity by the Board of Trustees.

**PROFESSIONAL ASSOCIATION FOR THE VISION IMPAIRMENT
EDUCATION WORKFORCE
(WORKING TITLE VIEW)
TRUSTEES' REPORT (CONTINUED)
*FOR THE YEAR ENDED 31 MARCH 2023***

The Board of Trustees and Executive committee is responsible for the overall governance of the charity.

R Cobb acts as secretary in support of the trustees (K Walls acted as secretary until her appointment to Vice Chair).

The trustees' report was approved by the Board of Trustees.

.....
J R Milligan (Chair)
Trustee

Date:

**PROFESSIONAL ASSOCIATION FOR THE VISION IMPAIRMENT
EDUCATION WORKFORCE
(WORKING TITLE VIEW)
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF PROFESSIONAL ASSOCIATION FOR THE VISION
IMPAIRMENT EDUCATION WORKFORCE**

I report to the trustees on my examination of the financial statements of Professional Association for the Vision Impairment Education Workforce (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 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 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 financial statements to be reached.

Andrew Beet FCA
Rice Associates Limited

Market Chambers
3-4 Market Place
Wokingham
Berkshire
RG40 1AL

Dated:

**PROFESSIONAL ASSOCIATION FOR THE VISION IMPAIRMENT
EDUCATION WORKFORCE
(WORKING TITLE VIEW)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income and endowments from:			
Charitable activities	3	110,981	86,765
Investments	4	35	1
Other income	5	10,322	8,165
Total income		<u>121,338</u>	<u>94,931</u>
Charitable activities	6	<u>89,760</u>	<u>68,718</u>
Net income and movement in funds		31,578	26,213
Reconciliation of funds:			
Fund balances at 1 April 2022		<u>113,150</u>	<u>86,937</u>
Fund balances at 31 March 2023		<u><u>144,728</u></u>	<u><u>113,150</u></u>

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

**PROFESSIONAL ASSOCIATION FOR THE VISION IMPAIRMENT
EDUCATION WORKFORCE
(WORKING TITLE VIEW)
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2023**

	Notes	2023 £	£	2022 £	£
Current assets					
Trade and other receivables	10	2,732		9,574	
Cash at bank and in hand		153,311		104,728	
		<u>156,043</u>		<u>114,302</u>	
Current liabilities	11	11,315		1,152	
		<u>11,315</u>		<u>1,152</u>	
Net current assets			144,728		113,150
			<u>144,728</u>		<u>113,150</u>
The funds of the charity					
Unrestricted funds			144,728		113,150
			<u>144,728</u>		<u>113,150</u>
			<u>144,728</u>		<u>113,150</u>

The financial statements were approved by the trustees on

.....
R Cobb
Trustee

.....
J R Milligan (Chair)
Trustee

**PROFESSIONAL ASSOCIATION FOR THE VISION IMPAIRMENT
EDUCATION WORKFORCE
(WORKING TITLE VIEW)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1 Accounting policies

Charity information

Professional Association for the Vision Impairment Education Workforce is an unincorporated charity registered in England and Wales. The principal address is 16 Duffryn Close, St Nicholas, Cardiff CF5 6SS.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

In their assessment of going concern the trustees have considered the current and developing impact on the charity as a result of the Covid-19 virus. Whilst there still remains uncertainty regarding the duration, extent and ultimate impact of Covid 19, the trustees cannot estimate with any precision the impact on the financial performance of the charity.

Like many small charities, the cancellation of activities due to Covid-19 and any reduction in income from membership or sponsorship due to the impact of the pandemic on organisations and members could affect our ability to deliver on our aims in 2023/24.

To ensure that all of our members and the sector is supported in their development and wellbeing during any lockdown we would continue to adapt and innovate by providing remote support, and would move our events, including training, to a digital platform.

Our response to Covid 19 created a sense of community and we began a Covid-19 safe return to in-person events in 2023.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

**PROFESSIONAL ASSOCIATION FOR THE VISION IMPAIRMENT
EDUCATION WORKFORCE
(WORKING TITLE VIEW)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

1 Accounting policies

(Continued)

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Conference and course fees are recognised when the respective conference or course has been held. Membership fees are recognised in respect of the membership year.

Donations and legacies are accounted for in the year of receipt.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

All expenditure is accounted for on an accruals basis. Direct charitable expenditure comprises costs attributable to providing education, courses and conferences. The irrecoverable element of VAT is included with the item of expense to which it relates.

Administrative expenditure relates solely to the management of charity funds, organisational administration and compliances with statutory requirements.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**PROFESSIONAL ASSOCIATION FOR THE VISION IMPAIRMENT
EDUCATION WORKFORCE
(WORKING TITLE VIEW)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The trustees do not consider that there are any estimates or assumptions which have a significant bearing on the charity's financial statements.

PROFESSIONAL ASSOCIATION FOR THE VISION IMPAIRMENT EDUCATION WORKFORCE
(WORKING TITLE VIEW)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

3 Charitable activities

	Conference income £	Course income £	Subscriptions £	RNIB CFVI project funding	Corporate sponsorship £	Sale of BLOT to BLENNZ £	Total 2023 £	Total 2022 £
Sale of goods								
Charitable activities	38,621	40,827	17,733	12,350	1,450	-	110,981	86,765

**PROFESSIONAL ASSOCIATION FOR THE VISION IMPAIRMENT
EDUCATION WORKFORCE
(WORKING TITLE VIEW)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

4 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	35	1

5 Other income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Other income	10,322	8,165

Other income comprises income from the exam modification training offer and advertising.

6 Charitable activities

	2023 £	2022 £
Conference expenses	31,201	9,478
Travel & subsistence	-	112
Subscriptions	1,725	1,505
Course costs	27,713	28,333
Staff costs	14,300	14,400
Website costs	243	445
RNIB CFVI project	10,971	9,220
Exam modification training	-	2,220
AT event costs	-	840
Administration	3,208	2,000
Bank charges	399	165
	89,760	68,718

Administration costs includes £1,210 (2022: £1,152) payable for the independent examination.

**PROFESSIONAL ASSOCIATION FOR THE VISION IMPAIRMENT
EDUCATION WORKFORCE
(WORKING TITLE VIEW)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, and none of them were reimbursed any expenses for travel and subsistence or other out of pocket expenses (2022- 2 were reimbursed £953) other than as disclosed under "Related party transactions".

None of the trustees (or any persons connected with them) had any personal interest in any contract or transaction entered into by the charity during the year other than as disclosed under "Related party transactions".

8 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	-	-

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Trade and other receivables

	2023 £	2022 £
Amounts falling due within one year:		
Trade receivables	1,307	9,574
Prepayments and accrued income	1,425	-
	<u>2,732</u>	<u>9,574</u>

11 Current liabilities

	2023 £	2022 £
Accruals and deferred income	<u>11,315</u>	<u>1,152</u>

12 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
General funds	<u>113,150</u>	<u>121,338</u>	<u>(89,760)</u>	<u>144,728</u>

**PROFESSIONAL ASSOCIATION FOR THE VISION IMPAIRMENT
EDUCATION WORKFORCE
(WORKING TITLE VIEW)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

12	Unrestricted funds				(Continued)
	Previous year:	At 1 April 2021	Incoming resources	Resources expended	At 31 March 2022
		£	£	£	£
	General funds	86,937	94,931	(68,718)	113,150
		<u> </u>	<u> </u>	<u> </u>	<u> </u>

13 Related party transactions

There were no related party transactions during the year. A fee of £720 was paid to C Sutherland, a trustee, for the provision of tutoring services during the year ended 31 March 2022.