

Angus Society for the Blind

Scotland · Charity number SC008915

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	1956-07-26
Register	View on the OSCR register

Contact

Address	1 Cotton of Colliston Colliston Arbroath DD11 3RR
---------	--

Activities

Activities: 'It makes grants, donations, loans, gifts or pensions to individuals'

Purposes: 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: This Charity was set up to support people with a Visual Impairment, who live in Angus, to lead a normal life and to compensate financially where necessary for extra needs caused by their disability. We financially give direct support to people for IT requirements, aids etc and support the work of North East Sensory Services who hold the Angus Council contract for care of the Visually Impaired in Angus. We pay for office space for the employees working directly in Angus, as well as supporting other initiatives which benefit clients in Angus.

Beneficiaries: 'Children or young people','Older People','People with disabilities or health problems'

Objectives: 4 The organisation is established for charitable purposes only, and in particular, the objects are:
4.1 The support of those disadvantaged by disability by: 4.1.1 enabling Blind persons to achieve the maximum degree of independence, a good physical and emotional adjustment to their disability and to compensate them, where appropriate, by financial and social support. and 4.1.2 ensuring that Blind and Partially Sighted persons live the fullest possible life compatible with their personality, desires and capacity. and 4.1.3 offering advice and support to those experiencing sight difficulties prior to registration as Blind or Partially Sighted, and to their carers.

Geography

- **Main operating location:** Angus
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£39,534	£75,066	-	0
2024-09-30	£37,032	£67,450	-	0
2023-09-30	£32,873	£44,705	-	0
2022-09-30	£84,699	£38,010	-	0
2021-09-30	£281,470	£16,845	-	0
2020-09-30	£32,947	£28,515	-	0

Accounts

**ANGUS SOCIETY FOR THE BLIND
SCOTTISH CHARITY NO. SC008915**

**FINANCIAL STATEMENTS FOR THE
YEAR ENDED 30 SEPTEMBER 2025**

ANGUS SOCIETY FOR THE BLIND

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

CONTENTS

Page(s)

1 - 3	Report of the Trustees
4	Independent Examiner's Report
5	Statement of Financial Activities
6	Balance Sheet
7	Accounting Policies
8 - 10	Notes to the Financial Statements

ANGUS SOCIETY FOR THE BLIND
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2025

The Trustees have pleasure in presenting their Report.

Principal Policies to Achieve Objectives

The Trust is using income to pay for aids for clients and for direct financial grants to clients with particular requirements, resulting from their blindness. The Society is also supporting the work of North East Asensory Services, who hold the contract to provide services to the blind and partially sighted in Angus, to ensure that the maximum benefit is achieved from the contract.

Investment Policy and Performance

The Trustees have the power of investment as is generally appointed to the Trustees and there are no specific policies laid down. The Society retains in the Bank/Building Society accounts, sufficient reserves to cover a year's expected costs. The balance of Liquid Reserves are invested in a low/medium risk Portfolio.

Financial Information & Future Developments

The provision of service for blind clients in Angus is the responsibility of Angus Council who have contracted with North East Sensory Services to provide the service. Angus Society receives a quarterly report from North East Sensory Services on work carried out and is also in direct contact with the Rehabilitation Worker to discuss grant applications etc. The Society contributes to the cost of the services, supporting the workers who specialise in IT services and the Young Peoples Social activities. The Society also meets the cost of the office accommodation in Angus. The Society has one Trustee who is also a Trustee of NESS, thus strengthening the co-operation between the charities to our mutual benefit.

Reserves Policy

The Society is aiming to preserve its Capital and utilise the income thereon to support the blind and partially-sighted people of Angus. The income for the year was all spent in payments to support the blind clients.

ANGUS SOCIETY FOR THE BLIND

**REPORT OF THE TRUSTEES
YEAR ENDED 30 SEPTEMBER 2025
(continued)**

SCOTTISH CHARITY No. SC.008915

ADDRESS:

1 Cotton of Colliston, Colliston,
Arbroath
DD11 3RR

TREASURER & SECRETARY

Mrs Alison Scothern
1 Cotton of Colliston, Colliston,
ARBROATH
DD11 3RR

INDEPENDENT EXAMINER

Jennifer Welsh BA(Hons) FCCA
Partner at Irvine Adamson
Chartered Accountants and Chartered Tax Advisers
7 St Malcolm's Wynd
Kirriemuir
Angus

DIRECTORS:

The Trustees for the past year were as follows:-

Rev Brian Ramsay	(Chairman)
Mrs Jean Brooks	
Mrs Alison Scothern	
Mrs Jean S. Stevenson	
Mrs Helen Nicoll	
Mrs Eleanor Buttars	
Mrs Christine Dakers	
Ms Christine Ferguson	

Governing Document

The Trust is a Scottish Charitable Incorporated Organisation and the purposes and administrative arrangements are set out in our Constitution. The Trust was constituted on 14th September 2012, and took over the operation of Forfarshire Society for the Blind.

Constitution and Objects

The aim of the Trust is to enable blind and partially-sighted persons to achieve the maximum degree of independence, a good physical and emotional adjustment to their disability and to compensate them, where appropriate, by financial and social support.

ANGUS SOCIETY FOR THE BLIND

REPORT OF THE TRUSTEES YEAR ENDED 30 SEPTEMBER 2019 (continued)

Recruitment and Appointment of Trustees

Under the requirements of the Society's Constitution, the Trustees are elected for one year only until the next Annual General Meeting. When a Trustee resigns, replacements are nominated by other Trustees with the aim of having representation from the clients, a variety of professional backgrounds and geographical cover of the area.

Risk Management

There are no financial risks known to the Trustees. Requests for special aids, equipment etc continue to grow, with the easing of restrictions after the pandemic, the number of visits is growing and demands for aids etc is growing, as well as the costs as some specialised items are very expensive. The Society has funds to meet expected demand over the next few years.

Trustees' Responsibilities

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland, the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing those financial statements, the Trustees are required to:

- . select suitable accounting policies and then apply them consistently;
- . observe the methods and principles in the applicable Charities SORP;
- . make judgement and estimates that are reasonable and prudent;
- . prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business;
- . state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by:-



20/05/2026

**Rev Brian Ramsay
Chairman**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
OF ANGUS SOCIETY FOR THE BLIND
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

I report on the accounts for the year ended 30 September, 2025 which are set out on pages 5 - 10.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44 (1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended); and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations (as amended) have not been met

or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jennifer Welsh BA(Hons) FCCA
Irvine Adamson
Chartered Accountants and Chartered Tax Advisers
7 St Malcolm's Wynd
Kirriemuir
Angus
DD8 4HB

Date : 21 May 2026

ANGUS SOCIETY FOR THE BLIND

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

	Notes	Unrestricted Funds £	Total Funds 30.9.25 £	Total Funds 30.9.24 £
INCOME				
Donations and Legacies	1	30	30	894
Income from charitable activities				
Other Income		-	-	-
Investment Income		39,504	39,504	36,138
Total income		<u>39,534</u>	<u>39,534</u>	<u>37,032</u>
 CHARITABLE EXPENDITURE				
Expenditure on charitable activities				
Payments to and on behalf of the Blind	2	75,056	75,056	67,450
Total expenditure		<u>75,056</u>	<u>75,056</u>	<u>67,450</u>
 Net income/(expenditure before gains and losses on investments		<u>(35,522)</u>	<u>(35,522)</u>	<u>(30,418)</u>
Net gains/(losses) on investments		<u>40,119</u>	<u>40,119</u>	<u>75,579</u>
 Net movements in funds for the year		<u>(4,597)</u>	<u>(4,597)</u>	<u>45,161</u>
 Reconciliation of funds:				
Total funds brought forward		<u>1,169,980</u>	<u>1,169,980</u>	<u>1,124,819</u>
Total funds carries forward		<u><u>1,174,577</u></u>	<u><u>1,174,577</u></u>	<u><u>1,169,980</u></u>

ANGUS SOCIETY FOR THE BLIND
BALANCE SHEET AS AT 30 SEPTEMBER 2025

	Notes	30.9.25 £	30.9.24 £
FIXED ASSETS			
Investments	6	1,076,198	1,083,116
		<u>1,076,198</u>	<u>1,083,116</u>
CURRENT ASSETS			
Debtors	7	25,535	25,520
Cash at Bank and In Hand		76,221	66,106
		<u>101,756</u>	<u>91,626</u>
LIABILITIES			
Creditors falling due within one year	8	3,377	4,762
		<u>98,379</u>	<u>86,864</u>
NET CURRENT ASSETS			
		<u>1,174,577</u>	<u>1,169,980</u>
NET ASSETS			
FUNDS			
Unrestricted		1,174,577	1,169,980
Total charity funds		<u>1,174,577</u>	<u>1,169,980</u>

Approved by the Trustees on 20th May, 2026 and signed on their behalf by:



Rev Brian Ramsay
Chairman

ANGUS SOCIETY FOR THE BLIND
ACCOUNTING POLICIES
FOR THE YEAR ENDED 30 SEPTEMBER 2025

The principal accounting policies adopted, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

Basis of Accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) issued on 16/07/14 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Fund Accounting

Funds are classified either as restricted funds or unrestricted funds, defined as follows:

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Donations, Legacies & Similar Income

Donations, general legacies and similar income are included in the year in which they are receivable, which is when the charity becomes entitled to the resource. Legacies bequeathed for specific purposes, on terms which create a binding trust, are accounted for as funds held for restricted purposes.

Investment Income

Income from Investments is recognised in the year in which it is receivable.

Expenditure

All expenditure is included on an accruals basis and is recognised where there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the SOFA. The Charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

Investments

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

ANGUS SOCIETY FOR THE BLIND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

	30.9.25 £	30.9.24 £
1. Donations & Legacies		
Bequests, Legacies & Donations etc.	30	894
2. Payments to and on behalf of blind		
Unrestricted funds		
Benevolence	907	740
Aids	9,048	12,720
Costs of generating funds	7,572	7,712
Office Expenses for NESS workers in Angus	5,790	7,160
Management and administration (see note 3)	1,487	1,611
Awareness Days etc	-	267
Governance cost (see note 4)	252	240
Contribution to YPSS and ITC work done by NESS	50,000	37,000
	<u>75,056</u>	<u>67,450</u>
3 Management and administration		
Secretary/Treasurer's Salary	875	1,330
Posts, Stationery & Advertising	60	107
Travel Expenses	48	48
Meeting Expenses	504	126
Miscellaneous	-	-
	<u>1,487</u>	<u>1,611</u>
4. Governance Costs		
Independent Examiner's Fee	252	240
5. Trustees Remuneration and Related Party Transactions		

Trustees are not remunerated for their services as trustees. During the year, Alison Scothern acted as secretary/treasurer and was paid £875 (£1,330 - 2024) for her services, £8 (£30 in 2024) for mileage and £77 (£92 in 2024) for telephone etc.

ANGUS SOCIETY FOR THE BLIND

**NOTES TO THE FINANCIAL STATEMENTS (cont.)
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

	30.9.25	30.9.24
	£	£
6. Fixed Asset Investments		
Market Value brought forward	1,083,116	1,105,127
Add: Additions to investments at cost	34,924	64,633
Cash introduced/(withdrawn)	-	-
Disposals at carrying value	(81,961)	(45,119)
Net Gain (Loss) on Revaluation	40,119	48,475
Market Value at 30 September 2025	<u>1,076,198</u>	<u>1,173,116</u>
 Listed UK Securities	 1,042,928	 1,021,806
Cash at Stock-Broker	33,270	11,310
	<u>1,076,198</u>	<u>1,033,116</u>
 7. Debtors		
Investment income	535	520
Prepaid contribution for YPSS and ITC	25,000	25,000
	<u>25,535</u>	<u>25,520</u>
 8. Liabilities		
Other Creditors and Accruals	3,377	4,763
	<u>3,377</u>	<u>4,763</u>

ANGUS SOCIETY FOR THE BLIND

NOTES TO THE FINANCIAL STATEMENTS (cont.)
FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Balance at 30.9.24	Incoming Resources	Outgoing Resources	Gain on Reva- luation	Balance at 30.9.25
		£	£	£	£
9. Movement in Funds					
Unrestricted Funds					
General Funds	1,169,980	39,534	75,056	40,119	1,174,577
Total Funds	<u>1,169,980</u>	<u>39,534</u>	<u>75,056</u>	<u>40,119</u>	<u>1,174,577</u>

Accounts

ANGUS SOCIETY FOR THE BLIND

REPORT OF THE TRUSTEES YEAR ENDED 30 SEPTEMBER 2024 (continued)

Recruitment and Appointment of Trustees

Under the requirements of the Society's Constitution, the Trustees are elected for one year only until the next Annual General Meeting. When a Trustee resigns, replacements are nominated by other Trustees with the aim of having representation from the clients, a variety of professional backgrounds and geographical cover of the area.

Risk Management

There are no financial risks known to the Trustees. Requests for special aids, equipment etc continue to grow, With the easing of restrictions after the pandemic, the number of visits is growing and demands for aids etc is growing, as well as the costs as some specialised items are very expensive. The Society has funds to meet expected demand over the next few years.

Trustees' Responsibilities

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland, the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing those financial statements, the Trustees are required to:

- . select suitable accounting policies and then apply them consistently;
- . observe the methods and principles in the applicable Charities SORP;
- . make judgement and estimates that are reasonable and prudent;
- . prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business;
- . state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by:-

Chairman

Date: 29 May 2025

ANGUS SOCIETY FOR THE BLIND
SCOTTISH CHARITY NO. SC008915

FINANCIAL STATEMENTS FOR THE
YEAR ENDED 30 SEPTEMBER 2024

ANGUS SOCIETY FOR THE BLIND

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

CONTENTS

Page(s)

1 - 3 Report of the Trustees

4 Independent Examiner's Report

5 Statement of Financial Activities

6 Balance Sheet

7 Accounting Policies

8 - 10 Notes to the Financial Statements

ANGUS SOCIETY FOR THE BLIND
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2024

The Trustees have pleasure in presenting their Report.

Principal Policies to Achieve Objectives

The Trust is using income to pay for aids for clients and for direct financial grants to clients with particular requirements, resulting from their blindness. The Society is also supporting the work of North East Sensory Services, who hold the contract to provide services to the blind and partially sighted in Angus, to ensure that the maximum benefit is achieved from the contract.

Investment Policy and Performance

The Trustees have the power of investment as is generally appointed to the Trustees and there are no specific policies laid down. The Society retains in the Bank/Building Society accounts, sufficient reserves to cover a year's expected costs. The balance of Liquid Reserves are invested in a low/medium risk Portfolio.

Financial Information & Future Developments

The provision of service for blind clients in Angus is the responsibility of Angus Council, who have contracted with North East Sensory Services to provide the service. Angus Society is in direct contact with the workers who submit requests for aids, grants etc and the Rehabilitation Worker meets regularly with the Trustees to update them of how the work is proceeding, and to discuss future needs for financial support for the clients. The Society also facilitates the work by provision of suitable office accommodation. A grant is given to NESS to pay part of the costs of a part-time Volunteer co-ordinator, who runs groups in various burghs in the County. The Society is also supporting the running of awareness sessions for volunteers, social workers etc.

Reserves Policy

The Society is aiming to preserve its Capital and utilise the income thereon to support the blind and partially-sighted people of Angus. The income for the year was all spent in payments to support the blind clients.

ANGUS SOCIETY FOR THE BLIND

**REPORT OF THE TRUSTEES
YEAR ENDED 30 SEPTEMBER 2024
(continued)**

SCOTTISH CHARITY No. SC.008915

ADDRESS:

[REDACTED]

TREASURER & SECRETARY

[REDACTED]

INDEPENDENT EXAMINER

[REDACTED]

Partner at Irvine Adamson
Chartered Accountants and Chartered Tax Advisers
7 Malcom's Wynd
Kirriemuir
Angus
DD8 4HB

DIRECTORS:

The Trustees for the past year were as follows:-

[REDACTED]

(Chairman)

Governing Document

The Trust is a Scottish Charitable Incorporated Organisation and the purposes and administrative arrangements are set out in our Constitution. The Trust was constituted on 14th September 2012, and took over the operation of Forfarshire Society for the Blind.

Constitution and Objects

The aim of the Trust is to enable blind and partially-sighted persons to achieve the maximum degree of independence, good physical and emotional adjustment to their disability and to compensate them, where appropriate by financial and social support.

ANGUS SOCIETY FOR THE BLIND

REPORT OF THE TRUSTEES YEAR ENDED 30 SEPTEMBER 2024 (continued)

Recruitment and Appointment of Trustees

Under the requirements of the Society's Constitution, the Trustees are elected for one year only until the next Annual General Meeting. When a Trustee resigns, replacements are nominated by other Trustees with the aim of having representation from the clients, a variety of professional backgrounds and geographical cover of the area.

Risk Management

There are no financial risks known to the Trustees. Requests for special aids, equipment etc continue to grow. With the easing of restrictions after the pandemic, the number of visits is growing and demands for aids etc is growing, as well as the costs as some specialised items are very expensive. The Society has funds to meet expected demand over the next few years.

Trustees' Responsibilities

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland, the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgement and estimates that are reasonable and prudent;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by:-



Chairman

Date:

29 MAY 2025

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
OF ANGUS SOCIETY FOR THE BLIND
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

I report on the accounts for the year ended 30 September, 2024 which are set out on pages 5 - 10.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44 (1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended); and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations (as amended) have not been met

or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


Signed


Chartered Accountants and Chartered Tax Advisers
7 Malcolm's Wynd,
Kirriemuir
Angus
DD8 4HB

Date: 29 May 2025

ANGUS SOCIETY FOR THE BLIND
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Notes	Unrestricted Funds £	Total Funds 30.9.24 £	Total Funds 30.9.23 £
INCOME				
Donations and Legacies	1	894	894	-
Income from charitable activities				
Other Income		-	-	-
Investment Income		36,138	36,138	32,873
Total income		<u>37,032</u>	<u>37,032</u>	<u>32,873</u>
CHARITABLE EXPENDITURE				
Expenditure on charitable activities				
Payments to and on behalf of the Blind	2	67,450	67,450	44,705
Total expenditure		<u>67,450</u>	<u>67,450</u>	<u>44,705</u>
Net income/(expenditure before gains and losses on investments		<u>(30,418)</u>	<u>(30,418)</u>	<u>(11,832)</u>
Net gains/(losses) on investments		<u>75,579</u>	<u>75,579</u>	<u>7,982</u>
Net movements in funds for the year		45,161	45,161	(3,850)
Reconciliation of funds:				
Total funds brought forward		1,124,819	1,124,819	1,128,669
Total funds carried forward		<u>1,169,980</u>	<u>1,169,980</u>	<u>1,124,819</u>

ANGUS SOCIETY FOR THE BLIND
BALANCE SHEET AS AT 30 SEPTEMBER 2024

	Notes	30.9.24 £	30.9.23 £
FIXED ASSETS			
Investments	6	1,083,116	1,015,127
		<u>1,083,116</u>	<u>1,015,127</u>
CURRENT ASSETS			
Debtors	7	25,520	1,923
Cash at Bank and In Hand		66,106	112,556
		<u>91,626</u>	<u>114,479</u>
LIABILITIES			
Creditors falling due within one year	8	4,762	4,787
NET CURRENT ASSETS		86,864	109,692
NET ASSETS		<u>1,169,980</u>	<u>1,124,819</u>
FUNDS			
Unrestricted		1,169,980	1,124,819
Total charity funds		<u>1,169,980</u>	<u>1,124,819</u>

Approved by the Trustees on 29 MAY 2025 and signed on their behalf by:



Chairman

ANGUS SOCIETY FOR THE BLIND
ACCOUNTING POLICIES
FOR THE YEAR ENDED 30 SEPTEMBER 2024

The principal accounting policies adopted, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

Basis of Accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) issued on 16/07/14 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Fund Accounting

Funds are classified either as restricted funds or unrestricted funds, defined as follows:
Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Donations, Legacies & Similar Income

Donations, general legacies and similar income are included in the year in which they are receivable, which is when the charity becomes entitled to the resource. Legacies bequeathed for specific purposes, on terms which create a binding trust, are accounted for as funds held for restricted purposes.

Investment Income

Income from Investments is recognised in the year in which it is receivable.

Expenditure

All expenditure is included on an accruals basis and is recognised where there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the SOFA. The Charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

Investments

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

ANGUS SOCIETY FOR THE BLIND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

	30.9.24 £	30.9.23 £
1. Donations & Legacies		
Bequests, Legacies & Donations etc.	894	-
2. Payments to and on behalf of blind		
Unrestricted funds		
Benevolence	740	1,394
Aids	12,720	13,651
Costs of generating funds	7,712	7,439
Contribution to Volunteer Co-ordinator	12,000	12,000
Office Expenses for NESS workers in Angus	7,160	6,710
Management and administration (see note 3)	1,611	2,797
Awareness Days etc	267	492
Governance cost (see note 4)	240	222
Contribution to YPSS and ITC Work done by NESS	25,000	-
	<u>87,450</u>	<u>44,705</u>
3 Management and administration		
Secretary/Treasurer's Salary	1,330	2,381
Posts, Stationery & Advertising	107	104
Travel Expenses	48	40
Meeting Expenses	126	120
Miscellaneous	-	152
	<u>1,611</u>	<u>2,797</u>
4. Governance Costs		
Independent Examiner's Fee	<u>240</u>	<u>222</u>

5. Trustees Remuneration and Related Party Transactions

Trustees are not remunerated for their services as trustees. During the year, Alison Scothern acted as secretary/treasurer and was paid £1,330 (£2381 - 2023) for her services, £30 (£40 in 2023) for mileage, and £92 (£104 in 2023) for telephone etc.

£15 was paid for Mileage etc (£0 in 2023) was paid to Mrs Jean Stevenson

A proposal will be put to the Annual General Meeting to re-appoint Mrs Scothern for a further year.

ANGUS SOCIETY FOR THE BLIND

NOTES TO THE FINANCIAL STATEMENTS (cont.)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

	30.9.24	30.9.23
	£	£
6. Fixed Asset Investments		
Market Value brought forward	1,105,127	1,014,584
Add: Additions to investments at cost	64,633	82,306
Cash introduced/(withdrawn)	-	-
Disposals at carrying value	(45,119)	(51,566)
Net Gain (Loss) on Revaluation	48,475	59,803
Market Value at 30 September 2024	<u>1,033,116</u>	<u>1,105,127</u>
 Listed UK Securities	 1,021,806	 1,098,227
Cash at Stock-Broker	<u>11,310</u>	<u>6,900</u>
	<u>1,033,116</u>	<u>1,105,127</u>
 7. Debtors		
Investment Income	520	1,923
Prepaid contribution for YPSS and ITC	25,000	
	<u>25,520</u>	<u>1,923</u>
 8. Liabilities		
Other Creditors and Accruals		
Others	4,763	4,787
	<u>4,763</u>	<u>4,787</u>

ANGUS SOCIETY FOR THE BLIND

NOTES TO THE FINANCIAL STATEMENTS (cont.)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Balance at 30.9.23	Incoming Resourc es	Outgoing Resourc es	Gain on Reva- luation	Balance at 30.9.24
		£	£	£	£
9. Movement in Funds					
Unrestricted Funds					
General Funds	1,214,819	37,032	67,450	75,579	1,169,980
Total Funds	<u>1,214,819</u>	<u>37,032</u>	<u>67,450</u>	<u>75,579</u>	<u>1,169,980</u>