

Registered Charity Number: 1159188

York Blind & Partially Sighted Society CIO

Operating as MySight York

Independently Examined

Annual Trustees' Report and Financial Statements

For the Year Ended 31 March 2019

YORK BLIND & PARTIALLY SIGHTED SOCIETY CIO

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YORK BLIND & PARTIALLY SIGHTED SOCIETY CIO

CHARITY INFORMATION

Charity Name

York Blind & Partially Sighted Society

Charity Number

1159188

(Linked Charity 508914 York Blind and Partially Sighted Society)

Trustees

The following Trustees have held office since 1 April 2018: -

Jim Wallace	Chair/Treasurer
Danielle Walker- Palmour	Vice Chair
Jean Haywood	Hon Secretary
Mike Melling	
Robert Shead	
Evelyn Shead	
Anne Smith	
Eleanor Tew	
Ashley Mason	(Appointed 23 rd October 2018)
Anna Baldwin	
Marc Taylor	
Jean Weston	(Retired 23 rd October 2018)

Chief Executive

Karen Froggatt

YORK BLIND & PARTIALLY SIGHTED SOCIETY CIO

CHARITY INFORMATION (Cont.)

Principal Address and Address for General Enquiries

14 Merchants Place,
Merchantgate,
York, YO1 9TU
Tel: 01904 636269
www.MySightYork.org

Independent Examiner

Laura Masheder FCA DChA
Garbutt & Elliott LLP
Triune Court
Monks Cross Drive
York
YO32 9GZ

Bankers

Unity Bank plc
9 Brindley Place
Birmingham
B1 2HB

HSBC
13 Parliament Street
York
YO1 8XS

Virgin Bank Ltd

Secure Trust Bank

YORK BLIND & PARTIALLY SIGHTED SOCIETY CIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

Chairman's Report

During the past year we have seen good progress as we modernise MySight York against a continually difficult funding background and the Trustees remain encouraged by developments. The highlights of the year included:

- The continued high usage of all our services and the high quality of their provision as we continue to provide and expand our core services including the widening of those activities going out into the local community.
- The successful rebranding of the Charity to MySight York during the year through leaflets, posters, radio interviews and other communications including social media. Whilst this is of course an ongoing process, initial feedback is positive and will assist with future fundraising and marketing.
- The appointment of Karen Froggatt as permanent Chief Executive from June 2018 has been an excellent one and we are indebted to Karen's ongoing impact through her professional and consultative approach.
- We were one of the Lord Mayor's charities during 2018 and the positive exposure was as beneficial as the additional funding. Our thanks to Lord Mayor Orrell and his committee.
- Our application to the National Lottery was successful and will enable MySight York to provide its services to a wider locality. The three-year funding is particularly welcome with the initial grant paid in April 2019.
- The development of our new medium term strategy document after pathfinder sessions with members, staff involvement and a trustees' away day.
- The development of our ECLO service which through two staff now reaches a wider area outside York including Scarborough, Bridlington, Easingwold, Malton and Selby with a better matching of resources to locations where the service is needed.
- The performance of the Income Generation team which enabled the charity to have satisfactory closing reserves and bank balance at March 2019.
- The continued excellent performance and attitude of all staff to the ultimate benefit of our members.
- The securing of new premises in York City Centre following the expiry of the lease on our existing location.

We pride ourselves on being a user led organisation, in touch with the needs of our members and enabling them to have a say in the running of our organisation, and a voice in service provision in York.

YORK BLIND & PARTIALLY SIGHTED SOCIETY CIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

Chairman's Report (Cont.)

We continue to offer four core services:

- An Equipment and Information Centre at our premises in Rougier Street, York, providing individually tailored practical and emotional support and promoting independence and well-being.
- A Volunteer home visiting service providing 1-1 support that enables people to do the things they want to do.
- An Early Intervention, Information and Support Services (ECLO) at York Hospital Eye Clinic and Scarborough and Bridlington Hospitals helping people with a newly diagnosed sight loss.
- An expanded range of peer support, leisure and learning activities to increase people's confidence, well-being and independence, particularly in their local community.

Our forward aims are to:

1. maintain the level of core services that we currently provide, ensuring service users' needs and voice are at the heart of what we do;
2. generate an increasing amount of non-statutory funding by a mixture of internal and external fundraising;
3. ensure that we have the correct mix and skills from all staff and trustees and conform to the Charity Commission code;
4. be responsive to a rapidly changing environment and requirement for service.

I would conclude by also thanking all our staff, our volunteers, the Trustees, the National Lottery Fund, City of York Council, the Vale of York Clinical Commissioning Group, RNIB, and all our generous sponsors who enable the Society to continue to provide such an excellent service.



Jim Wallace

Chair

YORK BLIND & PARTIALLY SIGHTED SOCIETY CIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

The Trustees have prepared these Financial Statements in accordance with 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 (FRS102) (effective 1 January 2015) as detailed in the accounting policies.

The Charity information on pages 1 and 2 forms part of this report.

Constitution

York Blind & Partially Sighted Society (the “Charity”) was registered as a CIO on 13 November 2014, number 1159188, succeeding York Blind and Partially Sighted Society (number 508914) which is now a linked Charity. On 1 April 2015, the activity and assets of York Blind and Partially Sighted Society were transferred across to the new CIO which commenced activities on that date.

The Trustees have taken advantage of the Charity Commission concession to link charities which have a common Trustee board allowing preparation of one set of financial statements for both charities.

Our Purposes and activities

In planning the activities of the organisation, the Trustees have due regard to their duty to meet the Charity Commission’s requirements about public benefit. The Trustees ensure that the objective and aims of the organisation are carried out through its activities for the public benefit and details its achievements and activities in this report.

The object of the Charity is:

- To promote the welfare of people who are blind, partially sighted or substantially and permanently disabled by defective vision.

The aims are: -

- To provide a range of services designed to meet the needs of visually impaired people including an Equipment and Information Centre and Outreach facilities.
- To promote the needs of visually impaired people to statutory and voluntary organisations.
- To maintain an up to date record of visually impaired people, whilst ensuring compliance with the GDPR and ePrivacy regulations.
- Any other activities deemed to be desirable to further the welfare of visually impaired people.

YORK BLIND & PARTIALLY SIGHTED SOCIETY CIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

Our Purposes and activities (Cont.)

The Society's Mission is to "advocate, develop and provide services and facilities which enable people who are blind or partially sighted achieve independence with dignity, in all aspects of life and sectors of Society".

Our services are available to any visually impaired person in York, plus his/her supporters and professional staff. Free membership of YBPSS is available automatically to anyone registered blind/severely sight impaired or partially sighted/sight impaired, and to any visually impaired person in need of services.

We have almost 1,200 people (members) on our database.

Services are provided free of charge, apart from purchases from the Equipment Centre, and a small charge for some activities.

Achievements and performance

1. Achievements

We have developed a new peer support group for people who are suffering from Charles Bonnet Syndrome, a condition where people experience visual hallucinations.

We have redeveloped our website and increased external engagement through social media ensuring Facebook and twitter pages were refreshed, dynamic and more engaging.

We reviewed all our data to ensure we are fully GDPR compliant and sourced a new data base which will assist us in capturing outcomes.

We expanded the free counselling service which now runs on 3 days of the week. This allows us to extend our offer of this service and to include friends and family. We successfully rebranded the organisation including a name change to create a more inclusive feel to the charity and appeal to all age groups. We then developed a publicity strategy to ensure clients, their supporters, and healthcare professionals were made fully aware of the changes.

The charity was once again awarded the Mentoring and Befriending Approved Provider Standard for the next 3 years following an in depth assessment process. We recruited a *second* qualified experienced ECLO to increase the reach of the sight support team within the York Hospital Trust. We are now able to provide support for patients attending eye clinics across all sites including Bridlington, Scarborough, Malton, Easingwold and Selby.

YORK BLIND & PARTIALLY SIGHTED SOCIETY CIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

Our Purposes and activities (Cont.)

We have worked in partnership with City of York Council on various consultations ranging from changes to the Railway Station frontage to proposed measures around potential terrorists attacks.

We trained 65 staff from the York Archaeological Trust on visual awareness and sight guiding skills.

We held 2 Away Days both with an external facilitator. The staff team attended the first one and the second involved our Trustees. The work from these 2 days contributed to the new 3 year strategy for the organisation. A skills audit was carried out at the Trustee Away Day to assist in the recruitment of new Trustees. A comprehensive supervision and appraisal system including individual objectives for everyone has been successfully introduced with the staff team and implemented for the next financial year.

2. Performance

Equipment and Information Centre

1,513 visitors to the Centre.

136 were first time visitors.

454 people were helped with reading.

205 people received help with new technology.

185 people were newly registered and welcome packs sent.

1,296 people on the mailing list.

4,961 newsletters were created and distributed to clients in their preferred format-large print, audio CD and USB, braille and email.

Sight Support Service- delivered by ECLO's (Eye Clinic Liaison officers) within York Hospital Trust

1,010 patients were assisted by the service.

445 Visual Impairment Certificates were completed.

485 outward referrals were made to community services and outside agencies.

Home Visiting Service

Our Home Visiting Service continues to be a valued service. Last year **50** clients benefited from having a volunteer home visitor. Our dedicated volunteers provided over **2500** hours to help their clients. We have **40** volunteer home visitors who provide companionship and support to clients in their own homes.

We have another 40 volunteers who give their time to help with activities, fundraising, admin, distributing equipment or being a Trustee.

YORK BLIND & PARTIALLY SIGHTED SOCIETY CIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

Our Purposes and activities (Cont.)

As an organisation we think it is important to provide volunteers with training and support to carry out their role and last year we implemented volunteer supervision sessions and provided a varied programme of training. Included in this training were sessions delivered jointly by York Mind and Age UK.

Training and Events

We ran 2 Finding your Feet courses with 20 people attending both sessions.

A new peer support group has been set up, Support with MySight which was previously the Macular Degeneration group but is now open to anyone with sight loss.

There have been 7 campaigning and consultation sessions with a total of 51 attendees. We worked with First Bus and City of York Council.

We have run 16 sessions of Sight Loss Awareness Training which included training for staff and volunteers at the following organisations:

York Archaeological Trust

Ryedale Sight Support

Ivy Lodge Care Home

Halifax Society for Blind People

National Railway Museum

British Red Cross- community connectors.

We attended 22 community events with a total of 221 attendees concentrating on community cafes and libraries several of which were during Eye Health Week.

3. Fundraising/ Income Generation/ Marketing

£14,537 has been raised through Community Fundraising. This amount does not include the funds that are due to us from the events held in respect of the organisation being one of the Lord Mayor's Charity of the Year. This money will be sent to us in August 2019. Community events included Collections at the Railway Station, Hospital stalls, etc.

Being one of the Lord Mayor's charities led to us being in attendance at many high profile events which helped increase public awareness of the organisation and the work we carry out to support people with sight loss.

The appointment of an Income Generation Manager in October 2018 has led to a significant increase in the income generated through Grants and Trusts. **£42,387** was generated between October 2018 and March 2019. The focus during this time was on core funding.

Instagive went live from the end of March 2019 which is a mobile phone initiative allowing people to donate to the charity via their mobile phone.

YORK BLIND & PARTIALLY SIGHTED SOCIETY CIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

Our Purposes and activities (Cont.)

Financial Review

The Society sets an annual budget that is approved by the Trustees prior to the start of the financial year. We were again indebted to the significant legacy income it received which enabled us to complete 2018/19 with a small deficit.

- Income of £323k were £32k (9%) lower than 2017/18 due to reduced legacy receipts and statutory funding, partially offset by increased donations and internally generated funds. A detailed analysis of income is tabled below.
- Costs of £335k were £15k (4%) lower with all categories including staffing costs below the comparable prior year levels. MySight York continues to incur staffing costs in excess of two thirds of its annual costs.

Our recent levels of income can be summarised as follows:

	2018/19	2017/18	2016/17
Local authority / CCG funding	49,355	72,040	88,249
Donations, trusts, community fundraising	117,047	94,779	76,457
Legacies	107,356	140,680	80,800
Equipment sales	11,973	13,787	15,023
Optimeyes / Lottery projects	4,502	2,000	41,117
Other	32,515	31,276	27,648
Total	322,748	354,562	329,294

Therefore, our level of “contractual funding” continues to reduce to its lowest ever level at below twenty percent of our 2018/19 revenues. This necessitates a higher level of resource to raise funds within the Society to maintain services.

Legacy funding has enabled the Society to deliver the services its users value so highly and our thanks go to members’ estates for their significant bequests. It is the Trustees’ ambition that we achieve a balance of income and expenditure that will allow legacies to be used to develop new services.

YORK BLIND & PARTIALLY SIGHTED SOCIETY CIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

Reserves policy and going concern

Free reserves of £64,540 were held at 31 March 2019. Free reserves exclude those reserves which are restricted, designated, or which can only be realised by disposing of fixed assets held for Charity use.

The Building Fund of £70,000 is a designated fund, which is set aside to ensure the organisation has, and will have in future, appropriate premises from which to operate (see note 9).

The policy of the Executive Committee is that the Society should retain free reserves for 3 to 4 months' operating expenditure. This policy is reviewed annually. At the end of this year, the Society held around 4 months' operating expenditure in free reserves.

Key Management Remuneration

The pay policy of staff is based on the NJC scales with progression where appropriate. Annual increases are normally in line with the national agreement and subject to affordability at the time. New staff salaries are approved by the Executive Committee and are considered after external benchmarking of the post.

Structure, Governance and Management

We pride ourselves on being a user led organisation, admitting as members anyone who is registered blind or partially sighted living with sight loss and in need of services.

The Charity is managed by an Executive Committee (Board of Trustees) of at least 8, but no more than 15 members. In accordance with the constitution, every effort is made to ensure that many Trustees are visually impaired people.

All Trustees are required to retire at the Charity's annual general meeting but can offer themselves for re-election. New Trustees are either elected at the Annual General Meeting or co-opted by the board for the period to the next Annual General Meeting. New Trustees participate in induction training and an annual programme of Trustee training is organised by the Honorary Secretary and staff.

The Executive Committee meets bi-monthly, with additional meetings as and when required. A between meeting report is issued to Trustees by the Chief Executive. Day to day management of the organisation is delegated to the Chief

YORK BLIND & PARTIALLY SIGHTED SOCIETY CIO

Executive.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

Plans

YBPSS Business Plan sets the future strategy of the organisation, based on Best Practice guidance nationally and local needs. The Trustees thereby wish to:

- deliver the activities identified in our Business Plan;
- continue to provide, develop and enhance the current range of core services and activities;
- consolidate and further develop fundraising activities so we will not be reliant on legacies;
- improve training and development of staff, trustees and volunteers.

STAFF

The Society and the excellent services it provides at the various locations can continue only because of its staff who support all our members throughout all our activities.

Once again, our thanks to them all for their contribution over the past year, which has again been challenging. I therefore wish to thank personally all current staff and those who contributed during the year.

Current staff

Karen Froggatt	Chief Executive
Aneta Sunara	Team Administrator
Barbara Fairs	Office Manager and Accounts
Caroline Robertson	Training and Engagement Manager
Catherine Bamford	Volunteer Manager
Carolyn Blain	Community Fundraising
Chris Wilson	ECLO Community Activities and Volunteer
Christian Waite	Co-ordinator
Claire Murphy	Activities Co-ordinator

YORK BLIND & PARTIALLY SIGHTED SOCIETY CIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

Current Staff (Cont.)

Deborah Cairns	Research and Marketing Officer
Deborah Wheller	Sight Support Service Manager
Jade Burniston	Early Intervention and Sight Support
Michael Hickman	Income Generation Manager
Sally Chignell	Community Engagement Officer
Vanessa Camp	Senior ECLO

This report was approved by the Trustees on ^{Aug 26, 2019}2019 and signed on its behalf by:





.....
J K Wallace (Chair)

.....
J Haywood (Honorary Secretary)

YORK BLIND & PARTIALLY SIGHTED SOCIETY CIO

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provision of the trust deed. 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.

The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

YORK BLIND & PARTIALLY SIGHTED SOCIETY CIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF YORK BLIND & PARTIALLY SIGHTED

I report to the Trustees on my examination of the accounts of the York Blind & Partially Sighted Society for the year ended 31 March 2019.

This report is made solely to the Charity's Trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My independent examination work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my independent examination work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the Charity Trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts 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

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or

YORK BLIND & PARTIALLY SIGHTED SOCIETY CIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF YORK BLIND & PARTIALLY SIGHTED

Independent Examiner's Statement (Cont.)

3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....

Laura Masheder FCA DChA
Garbutt & Elliott LLP

Chartered Accountants

.....

Triune Court
Monks Cross Drive
York
YO32 9GZ

YORK BLIND & PARTIALLY SIGHTED SOCIETY CIO

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2019

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2019 Total £	2018 Total £
Income from:						
Donations and legacies	2	222,843	-	3,000	225,843	242,440
Other trading activities	2	19,809	-	-	19,809	19,494
Investment income	2	698	-	-	698	567
Income from charitable activities	2	17,043	-	59,355	76,398	92,061
Total income		260,393	-	62,355	322,748	354,562
Expenditure on:						
Expenditure on raising funds	3	9,335	-	-	9,335	12,628
Expenditure on charitable activities	3	263,145	-	63,006	326,151	337,919
Total expenditure		272,480	-	63,006	335,486	350,547
Net (expenditure)/income		(12,087)	-	(651)	(12,738)	4,015
Transfers		-	-	-	-	-
Net Movement for year		(12,087)	-	(651)	(12,738)	4,015
Balances at 1 April 2018		76,627	70,000	6,488	153,115	149,100
Balances At 31 March 2019	11	64,540	70,000	5,837	140,377	153,115

The notes on pages 18 – 33 form part of these financial statements.

All of the Charity's operations are classed as continuing.

A fully detailed Statement of Financial Activities for the year ended 31 March 2018 is shown at Note 13.

YORK BLIND & PARTIALLY SIGHTED SOCIETY CIO

BALANCE SHEET AS AT 31 MARCH 2019

	Note	2019	2018
		£	£
CURRENT ASSETS			
Stock		8,860	9,006
Debtors	6	402	195
Cash in bank and in hand		151,063	157,854
		160,325	167,055
LIABILITIES: Amount falling due within one year			
Creditors and accruals	7	(19,948)	(13,940)
NET CURRENT ASSETS		140,377	153,115
TOTAL ASSETS LESS CURRENT LIABILITIES	11	140,377	153,115

REPRESENTED BY:

FUNDS

Unrestricted	9	64,540	76,627
Designated – building fund	9	70,000	70,000
Restricted	10	5,837	6,488
		140,377	153,115

Aug 26, 2019

The financial statements were approved by the Trustees on.....2019 and signed on its behalf by:

J Haywood

.....
J Haywood - Hon Secretary

J Wallace

.....
J Wallace - Chairman

YORK BLIND & PARTIALLY SIGHTED SOCIETY CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Charity Information

York Blind & Partially Sighted Society is registered as a Charitable Incorporated Organisation under the Charities Act 2011. The address for general enquiries is York Blind and Partially Sighted Society, 14 Merchants Place, Merchantgate, York, YO1

Accounting Convention

The financial statements have been prepared on a going concern basis in accordance with 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 (FRS102) (effective 1 January 2015) ("Charities SORP (FRS102)"), the Financial Reporting Standard applicable in the UK and Ireland ("FRS 102"), and the Charities Act 2011.

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

York Blind & Partially Sighted Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going Concern

The Trustees have at the time of approving the financial statements a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

Income from all sources is recognised in full in the Statement of Financial Activities ("SoFA") in the year in which it is receivable. For subscriptions and rental income this is in the year in which it is receivable and for ticket sales and meeting suppers this is in the year in which the event occurs. Deferred income represents grants received specifically for future accounting periods.

YORK BLIND & PARTIALLY SIGHTED SOCIETY CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

1. Accounting Policies (Cont.)

Expenditure

Expenditure is included in the SoFA on an accruals basis inclusive of any VAT that cannot be recovered and has been classified under headings that aggregate all costs related to the category.

All direct costs have been allocated across the functional categories of resources expended in the SoFA. Where costs cannot be directly attributed to headings, they have been apportioned on a basis consistent with the use of the resources.

The costs of generating funds relate to expenditure directly attributable to fundraising.

Costs of charitable activities include those costs incurred by the Charity in the delivery of its activities and services. Costs relating to an activity are allocated directly.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Pensions

The Charity operates a defined contribution scheme for employees. Contributions are charged as an expense to the SoFA in the period in which they fall due.

Staff costs

The costs of short term employee benefits are recognised as a liability and an expense where settlement of obligations does not fall within the same period.

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

Operating lease agreements

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged against income on a straight-line basis over the period of the lease.

YORK BLIND & PARTIALLY SIGHTED SOCIETY CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

1. Accounting Policies (Cont.)

Tangible fixed assets and depreciation

Tangible fixed assets costing more than £2,000 are capitalised at cost.

Depreciation is calculated to write off the cost of fixed assets over their expected useful lives. The rates and methods used are as follows:

Equipment - 33% straight line

Computer - 33% straight line.

Stock

Stock is valued at the lower of cost and net realisable value.

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.

The Charity has only financial assets and liabilities of a kind that qualify as basic financial instruments in accordance with section 11 of FRS 102. Basic financial instruments are initially recognised at transaction value and are subsequently measured at their settlement value.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity held for working capital.

Debtors

Other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. The impairment loss is recognised in the income and expenditure account.

YORK BLIND & PARTIALLY SIGHTED SOCIETY CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

1. Accounting Policies (Cont.)

Creditors, loans and provisions

Creditors, loans and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors, loans and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial Liabilities

Financial liabilities are only derecognised when, and only when, the Charity's obligations are discharged, cancelled or they expire.

Amounts recognised as provisions are best estimates of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

Fund accounting

Unrestricted funds are funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity.

Designated funds are funds set aside by the Trustees out of unrestricted general funds for specific future purposes.

Restricted funds are funds which can be used only for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor.

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.

YORK BLIND & PARTIALLY SIGHTED SOCIETY CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

1. Accounting Policies (Cont.)

Critical accounting estimates and judgements (Cont.)

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The Trustees are of the opinion that there are no estimates and assumptions which have a material impact on the carrying amounts of assets and liabilities.

2. INCOME

As at 31 March 2019	Unrestricted Funds	Restricted Funds	2019 Total Funds
	£	£	£
Grants			
City of York Council:			
Financial support	-	-	-
Vale of York Clinical Commissioning Group:			
Equipment and Information Centre	11,475	-	11,475
Lottery Project	4,502	-	4,502
Optimeyes Project	-	-	-
Grant support	15,977	-	15,977
Donations and gift aid	99,510	3,000	102,510
Legacies	107,356	-	107,356
Donations and legacies	206,866	3,000	209,866
Total donations, grants and legacies	222,843	3,000	225,843

YORK BLIND & PARTIALLY SIGHTED SOCIETY CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

2. INCOME (Cont.)

As at 31 March 2019	Unrestricted Funds	Restricted Funds	2019 Total Funds
	£	£	£
Other trading activities:			
Community fundraising	14,537	-	14,537
Income from work	5,272	-	5,272
Total trading activities	19,809	-	19,809
Investment income			
Bank interest	698	-	698
Income from charitable activities:			
Hospital Eye Clinic Service			
Vale of York CCG	-	10,710	10,710
RNIB "being there"	-	27,213	27,213
York Hospital	-	11,432	11,432
Other grants	-	10,000	10,000
Department of Work and Pensions Access to Work	1,449	-	1,449
Sales of equipment and aids	11,973	-	11,973
Social and group activities	2,722	-	2,722
Room hire	279	-	279
Sundry income	620	-	620
Total income from charitable activities	17,043	59,355	76,398
Total income	260,393	62,355	322,748

During the year donations of £1,560 (2018: £1,460) were received from Trustees of the Society. Income from charitable activities includes restricted funds of £62,355 (2018: £60,066).

YORK BLIND & PARTIALLY SIGHTED SOCIETY CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

2. INCOME (Cont.)

As at 31 March 2018	Unrestricted Funds	Restricted Funds	2018 Total Funds
	£	£	£
Non Performance Grants			
City of York Council:			
Financial support	724	-	724
Vale of York Clinical Commissioning Group:			
Equipment and Information Centre	11,250	-	11,250
Optimeyes Project	-	2,000	2,000
Grant support	11,974	2,000	13,974
Donations, gift aid and legacies	87,786	-	87,786
	140,680	-	140,680
Donations and legacies	228,466	-	228,466
Total donations, grants and legacies	240,440	2,000	242,440

As at March 2018 the Charity had entitlement to the balance of one legacy which has not been recognised as insufficient information is available to make a materially fair estimate of the amount.

During the year donations of £1,460 (2018: £1,090) were received from Trustees of the Society.

YORK BLIND & PARTIALLY SIGHTED SOCIETY CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

2. INCOME (Cont.)

As at 31 March 2018	Unrestricted Funds	Restricted Funds	2018 Total Funds
	£	£	£
Other trading activities:			
Community fundraising	11,888	-	11,888
Income from work	7,606	-	7,606
Total trading activities	19,494	-	19,494
Investment income			
Bank interest	567	-	567
Income from charitable activities:			
City of York			
Volunteer Scheme	-	-	-
Talking Books	-	-	-
Council equipment	-	-	-
Hospital Eye Clinic Service			
Vale of York CCG	-	10,500	10,500
RNIB "being there"	-	26,424	26,424
York Hospital	-	13,342	13,342
Other grants	-	9,800	9,800
Department of Work and Pensions Access to Work	4,673	-	4,673
Sales of equipment and aids	13,787	-	13,787
Social and group activities	3,291	-	3,291
Room hire	7,255	-	7,255
Sundry income	2,989	-	2,989
Total income from charitable activities	31,995	60,066	92,061
Total income	292,496	62,066	354,562

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YORK BLIND & PARTIALLY SIGHTED SOCIETY CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

3. EXPENDITURE

As at 31 March 2019	Unrestricted Funds	Restricted Funds	2019 Total Funds
	£	£	£
Salaries (Note 4)	7,752	-	7,752
Fundraising consultancy	1,121	-	1,121
Fundraising and publicity	-	-	-
Other	462	-	462
Total expenditure on raising funds	9,335	-	9,335

Expenditure on charitable activities

Salaries (Note 4)	164,271	58,102	222,373
Rent and service charges	31,500	3,500	35,000
Cost of equipment sold	12,305	-	12,305
Professional fees	9,012	-	9,012
IT costs	9,345	-	9,345
Consultancy	6,282	-	6,282
Stationery, printing and postage	4,273	343	4,616
Tools, equipment and repairs	3,779	-	3,779
Social and group activities	3,628	-	3,628
Newsletter and publications	3,460	-	3,460
Volunteer expenses	2,988	-	2,988
Telephone	1,857	-	1,857
Sundry expenses	1,809	-	1,809
Access to work	1,724	-	1,724
Staff expenses	953	741	1,694
Tutors	1,365	-	1,365
Insurance	1,035	-	1,035
IE fees paid to Independent Examiner	1,000	-	1,000
Subscriptions	969	-	969
Training and conferences	919	-	919
Recruitment and advertising	407	320	727
Annual report and AGM	264	-	264
Total expenditure on charitable activities	263,145	63,006	326,151
Total expenditure	272,480	63,006	335,486

YORK BLIND & PARTIALLY SIGHTED SOCIETY CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

3. EXPENDITURE (cont.)

As at 31 March 2018	Unrestricted Funds	Restricted Funds	2018 Total Funds
	£	£	£
Salaries (Note 4)	7,468	-	7,468
Fundraising consultancy	3,013	-	3,013
Fundraising and publicity	1,809	-	1,809
Training and conferences	206	-	206
Other	132	-	132
Total expenditure on raising funds	12,628	-	12,628

Expenditure on charitable activities

Salaries (Note 4)	163,914	55,550	219,464
Rent and service charges	33,437	3,715	37,152
Cost of equipment sold	14,133	10	14,143
IT costs	9,326	-	9,326
Professional fees	7,117	-	7,117
Consultancy	2,053	4,441	6,494
Access to work salaries (Note 4)	6,342	-	6,342
Stationery, printing and postage	5,978	-	5,978
Training and conferences	3,561	791	4,352
Newsletter and publications	4,471	-	4,471
Volunteer expenses	3,468	-	3,468
Equipment and repairs	2,218	-	2,218
Telephone	2,139	-	2,139
Subscriptions	2,030	-	2,030
Staff expenses	1,204	689	1,892
Recruitment and advertising	1,692	54	1,746
Social and group activities	1,624	-	1,624
Tools and equipment	520	1,055	1,574
Tutors	1,346	-	1,346
Insurance	1,451	-	1,451
Sundry expenses	1,336	-	1,336
Annual Report and AGM	1,070	-	1,070
IE fees paid to Independent Examiner	1,000	-	1,000
Travel	160	24	184
Total expenditure on charitable activities	271,590	66,329	337,917

YORK BLIND & PARTIALLY SIGHTED SOCIETY CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

3. EXPENDITURE (cont.)

As at 31 March 2018 (cont.)	Unrestricted Funds	Restricted Funds	2018 Total Funds
Total expenditure	284,218	66,329	350,547

Fees payable to the Independent Examiner in a year, for services other than Independent Examination totalled £5,500 (2018- £5,500).

4. STAFF COSTS

	2019 £	2018 £
Total staff costs comprise:		
Gross salaries	208,587	210,890
Employer's national insurance	11,944	13,414
Pension contributions	7,824	6,759
Salary charges	1,770	2,211
	230,125	233,274

Average number of employees (full time equivalents)	9.2	9.3
Average number of employees	12.0	11.9

No employee received remuneration more than £60,000 in the year (2018 - no employee).

Key management personnel comprise 2 individuals (2018: 2 individuals) whose aggregate remuneration and benefits totalled £34,210 (2018: £52,245). The prior year figure includes a payment of £21,500 under a settlement agreement with the previous Chief Officer

YORK BLIND & PARTIALLY SIGHTED SOCIETY CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

5. TRUSTEES AND RELATED PARTY TRANSACTIONS

No Trustee or any person connected with him or her received any remuneration, expenses or benefits during the year (2018: no Trustee).

No Trustee, or anyone connected with a Trustee, has a material interest in any of the Charity's transactions.

6. DEBTORS

	2019	2018
	£	£
Trade debtors	402	195

7. CREDITORS

	2019	2018
	£	£
Trade creditors	10,086	6,972
Other creditors	9,862	6,968
	19,948	13,940

8. FINANCIAL INSTRUMENTS

	2019	2018
	£	£
Carrying value of financial assets:		
Financial assets carried at amortised costs	160,325	167,055
Carrying value of financial liabilities:		
Financial liabilities carried at amortised cost	9,257	11,728

YORK BLIND & PARTIALLY SIGHTED SOCIETY CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

9. UNRESTRICTED FUNDS

As at 31 March 2019	Balances at Apr 2018 £	Income £	Expenditure £	Balances at Mar 2019 £
Unrestricted funds				
General funds	76,627	260,393	(272,480)	64,540
Designated funds				
Building fund	70,000	-	-	70,000
	146,627	260,393	(272,480)	134,540

As at 31 March 2018	Balance at Apr 2017 £	Income £	Expenditure £	Transfer £	Balance at Mar 2018 £
Unrestricted funds					
General funds	75,338	292,496	(284,218)	(6,989)	76,627
Designated funds					
Building fund	70,000	-	-	-	70,000
	145,338	292,496	(284,218)	(6,989)	146,627

Designated Building Fund

The purpose of the Building Fund is to enable the Charity to acquire its own premises at some time in the future. The Trustees are aware of their liability in terms of the current and any future lease and feel it prudent that the Building Fund remains as a separate entity.

YORK BLIND & PARTIALLY SIGHTED SOCIETY CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

10. RESTRICTED FUNDS

As at 31 March 2019	Balances at Apr 2018 £	Income £	Expenditure £	Balances at Mar 2019 £
Eye Clinic Services	6,488	62,355	(63,006)	5,837

As at 31 March 2018	Balances at Apr 2017 £	Income £	Expenditure £	Transfer £	Balances at Mar 2018 £
Eye Clinic Services	-	60,066	(57,757)	4,180	6,488
Optimeyes Project	3,762	2,000	(8,571)	2,809	-
	3,762	62,066	(66,328)	6,989	6,488

Eye Clinic Information and Support Services

These services provide practical and emotional support to patients with a diagnosis of permanent sight loss. They operate from within the Eye Clinic Outpatients Department at York and Scarborough Hospitals and other locations commutable from York. The staff members (Eye Clinic Liaison Officers) also work with Hospital staff on issues of service delivery for blind and partially sighted patients.

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

As at 31 March 2019	Restricted Funds £	Designated Funds £	Unrestricted Funds £	2019 Total Funds £
Current assets	5,837	70,000	84,487	160,325
Current liabilities	-	-	(19,948)	(19,948)
	5,837	70,000	64,185	140,377

YORK BLIND & PARTIALLY SIGHTED SOCIETY CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS (cont.)

As at 31 March 2018	Restricted Funds	Designated Funds	Unrestricted Funds	2018 Total Funds
	£	£	£	£
Current assets	6,488	70,000	90,567	167,055
Current liabilities	-	-	(13,940)	(13,940)
	6,488	70,000	76,627	153,115

12. LEASE COMMITMENTS

Total commitments under non-cancellable operating leases are as follows:

	Land and buildings	
	2019	2018
	£	£
Due within one year	-	32,083

YORK BLIND & PARTIALLY SIGHTED SOCIETY CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

13. STATEMENT OF FINANCIAL ACTIVITY FOR THE YEAR ENDED 31 MARCH 2018

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2018 Total £	2017 Total £
Income from :						
Donations and legacies	2	240,440	-	2,000	242,440	212,920
Other trading activities	2	19,494	-	-	19,494	23,260
Investment income	2	567	-	-	567	1,037
Income from charitable activities	2	31,995	-	60,066	92,061	92,077
Total income		292,496	-	62,066	354,562	329,294
Expenditure on:						
Expenditure on raising funds	3	12,628	-	-	12,628	19,809
Expenditure on charitable activities	3	271,590	-	66,329	337,919	281,246
Total expenditure		284,218	-	66,329	350,547	301,055
Net income/ (expenditure) before transfers		8,278	-	(4,263)	4,015	28,239
Transfers		(6,989)	-	6,989	-	-
Net movement for the year		1,289	-	2,726	4,015	28,239
Balances at 1 April 2017		75,338	70,000	3,762	149,100	120,861
Balances at 31 March 2018		76,627	70,000	6,488	153,115	149,100