

**Registered Charity Number: 1159188**

**YORK BLIND & PARTIALLY  
SIGHTED SOCIETY CIO**

**INDEPENDENTLY EXAMINED  
TRUSTEES' REPORT AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
31 MARCH 2016**

# **YORK BLIND & PARTIALLY SIGHTED SOCIETY**

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# **YORK BLIND & PARTIALLY SIGHTED SOCIETY**

## **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 2015:-

Jim Wallace	Chair/Treasurer
Danielle Walker-Palmour	Vice Chair
Jean Haywood	Hon Secretary
Jean Weston	Hon Assistant Treasurer
Mike Melling	
Robert Shead	
Evelyn Shead	
Anne Smith	
Eleanor Tew	
Kristian Cavanagh	
John Wilson	(resigned 7th September 2015)
Richard Shaw	(resigned 7th September 2015)

### **Chief Officer**

Diane Roworth

# **YORK BLIND & PARTIALLY SIGHTED SOCIETY**

## **CHARITY INFORMATION**

### **Principal Address and Address for General Enquiries**

Rougier House  
5 Rougier Street  
York YO1 6HZ  
Tel: 01904 636269  
[www.ybpss.org](http://www.ybpss.org)

### **Independent Examiner**

A M Sidebottom FCA  
Garbutt & Elliott LLP  
Arabesque House  
Monks Cross Drive  
York  
YO32 9GW

### **Bankers**

Santander UK plc  
BBAM  
Bridle Road  
Bootle  
Merseyside  
L30 4G

Unity Bank plc  
9 Brindley Place  
Birmingham  
B1 2HB

HSBC  
13 Parliament Street  
York  
YO1 8XS

# **YORK BLIND & PARTIALLY SIGHTED SOCIETY**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2016**

### **Chairman's Report**

At the AGM in September 2015 I took over the Chair of the Society, Having been a Trustee since 2013. The Society continues to provide an excellent service to the blind and partially sighted residents of York and the slightly wider area.

We remain a user led organisation, in touch with the needs of its members and enabling blind and partially sighted people to have a say in the overall service provision in York.

We offer four core services

- An Equipment and Information service at our premises in Rougier Street, York which was utilised by 1,719 visitors in the year to March 2016.
- A home visiting service which caters for almost 50 members through our 55 volunteers.
- The Eye Clinic Liaison Service which is based at York Hospital and dealt with 637 new referrals last year.
- An expanded range of peer support, leisure and learning activities to increase people's confidence and independence.

We also offer a plethora of additional activities and signpost members to appropriate other services. Our quarterly newsletter is sent to over 1, 200 members in a variety of formats.

The last year has again been a challenging one as we continue to strive to maintain an appropriate level of external funding from both the City of York Council and the local CCG. Our thanks go to both authorities for their continued support in the current difficult economic climate. We have been a key player in the recent CCG Review of Ophthalmology Services and the City of York council review of Sensory Services

We continue also to generate funds internally through our small fundraising team and volunteers. The level of funding over the past five years is summarised in the financial review.

# **YORK BLIND & PARTIALLY SIGHTED SOCIETY**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2016**

The highlights of the year were

- The very positive results of the Equipment & Information centre satisfaction survey, with 96% of visitors rating the service good or excellent.

### **Chairman's Report (Ctd.)**

- The continued high usage of all our services by members and residents which we benchmarked in line with the "Seeing it My Way" outcomes.
- The smooth transition to Charitable Incorporated Organisation status (CIO)
- The successful establishment of our Big Lottery funded Optimeyes project, partnering RNIB and 5 other local sight loss organisations, enabling us to take the Eye Health message out to the local community.
- The reasonable year for the Society's finances. Although we again made a small loss, our level of reserves remains adequate.

I would like to thank both John Wilson (Chair) and Richard Shaw (Vice Chair) for their contributions to the Society over a number of years until the 2015 AGM.

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

**Jim Wallace**

**Chair**

# **YORK BLIND & PARTIALLY SIGHTED SOCIETY**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2016**

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 Jan 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 charity 13 November 2014, number 1159188, succeeding York Blind and Partially Sighted Society which is now a linked charity. On 1 April 2015 the activity and assets of York Blind and Partially Sighted 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 with regard to 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

# YORK BLIND & PARTIALLY SIGHTED SOCIETY

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2016

organisations

- To maintain an up to date record of visually impaired people
- Any other activities deemed to be desirable to further the welfare of visually impaired people.

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 their 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 1,134 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**

- 1.1 Usage.** All our services continue to see high levels of usage with positive comments from members particularly where our services continue to provide valued support, not available elsewhere.
- 1.2 Eye Clinic Information and Support Service (ECLO).** This service operates from York Hospital and during the year dealt with 637 new referrals. The nature of these is becoming more complex. In principle agreement has been reached to provide an extended ECLO service covering York Teaching Hospital Trusts clinics in Scarborough and Bridlington Hospitals.
- 1.3 Optimeyes Project.** This project commenced in April 2015 and is funded for 2 years with two additional staff members. The project brings together 6 local societies and RNIB and covers Yorkshire and Lincolnshire. The aim will be to promote eye health, identify people at risk of sight loss, and provide practical and peer support to people with sight loss but not currently in receipt of services.

# YORK BLIND & PARTIALLY SIGHTED SOCIETY

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2016

- 1.4 CCG Review of Ophthalmology Services/ City of York Council review of Sensory services** we continue to play an active part in the comprehensive review of services. These reviews acknowledge the important part the Society plays in working with other providers in the overall provision of services in this area.
- 1.5 Governance** The Society operated the full year under its CIO registration with the Charity Commission. This included a new constitution in line with approved CIO status from November 2014. The Trustees have focussed on governance matters during the year, approving new policies, revising the meeting structure and partaking in external training.
- 1.6 Contracts** The Trustees are pleased that all contracts with the City of York Council York Hospital and the CCG were renewed, albeit at historic rates.

The Society remains indebted to all members of staff who continue to provide the lifblood of YBPSS and support all our members throughout all our activities. Once again our thanks to them all for their contribution over the past year.

## 2. Performance

### 2.1 Equipment and Information Centre

1,719 visitors came to the centre, for practical and emotional support, information, equipment and services, with 142 people visiting for the first time. £16,964 of equipment was sold, on a not for profit basis, and the display was regularly updated with the latest in low vision aids. Over 500 reading and lighting assessments were provided and 321 people were supported to use new technology. A customer survey showed that 96% of visitors said their visit was good or excellent, and would recommend the centre to others.

Over 1,200 newsletters were sent out every 3 months, providing accessible information on new products, services and facilities.

### 2.2 Volunteer Home Visiting Service.

Volunteer Home Visiting Service. This service, now in its 26<sup>th</sup> year, supports people to achieve their own outcomes around independent living and social inclusion. On average there are 55 volunteering partnerships, with 17 clients in their 80's and 21 90 or over ((total 68% of clients over 80). The service has Mentoring and Befriending Foundation Approved Provider Status.

# **YORK BLIND & PARTIALLY SIGHTED SOCIETY**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2016**

### **2.3 Eye Clinic Information and Support Service at York Hospital.**

637 new referrals were received into the service, which was originally set up to cater for 500. Patients continued to receive emotional support and onward referral to other appropriate services. This service provides an essential link between health and social care for people with a newly diagnosed sight loss and on-going support for those with deteriorating vision. During the year joint training with the Stroke Unit has resulted in new pathways between the stroke ward and the Ophthalmology Department.

### **2.4 Talking Books.**

Despite there being no subscription fee for RNIB Talking Books, the Society retained an agreement to undertake reading assessments, and, where appropriate enrol users onto the RNIB Talking Book service, providing a USB player on long term loan, and on-going support to use the service.

### **2.5 Optimeyes Service.**

A total of 541 older people have been supported through this project. Partnerships have resulted in new ways of working, For example, we have delivered Finding Your Feet and On-line today confidence building courses in conjunction with Action for Blind People, and a new Boccia group in conjunction with Disability Sports York. 78 staff and volunteers from 8 local organisations have received training in eye health, the Eyes Right screening tool and visual impairment awareness, including two hard to reach groups of Travellers and Homeless people. Peer support has increased dramatically and the Lottery have agreed the 2<sup>nd</sup> year funding. All 6 local societies expect to deliver fully on all outcomes by the end of year two.

### **2.6 Group activities**

The UK vision Strategy 2014 reports a link between visual impairment and high levels of depression and social isolation. Our activities encourage peer support and reduced isolation, and new activities are added each year. This year a painting with wool workshop run by a visually impaired artist and development work with York Art Gallery have been added to our usual programme.

## **3. Fundraising/Publicity**

It has been an encouraging year with over £116,000 raised by the Society, despite a period without being fully staffed within fundraising. The funds were generated from donations, trusts, community fundraising and legacies, with the benefit of a £43k legacy helping maintain our financial position in the year. Our fundraising strategy remains challenging in continuing to raise significant funds for YBPSS to compensate for the reducing trends in local government funding.

# YORK BLIND & PARTIALLY SIGHTED SOCIETY

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2016

Community Fundraising continues to both promote the Society and contribute to overall funding. A varied programme of activities include Pink Elephant static collecting boxes, collections at supermarkets and the city centre, events such as St Crux, Coppergate Carol Singing, the Rotary Dragon Boat Race and an annual Firewalk have taken place. Increased use of social media and the local press have increased our visibility.

The Trustees continue to be pleased that service users demonstrate their appreciation of YBPSS services by their generous donations and funds and by the assistance of volunteers at many of the above events.

### **Financial Review**

The society sets an annual budget that is approved by the Trustees prior to the start of the financial year. 2015/16 was again another difficult year financially and resulted in a small deficit of £6,088. This reflected

- Revenues of £280k were £27k (11%) higher than 2014/15 due to funding for the Optimeyes project which started during 2015. The revenue was marginally behind budget through a lower level of fundraising income.
- Costs of £286k were £22k (8%) higher with the staffing costs for Optimeyes slightly offset by lower non staff and property related costs.

As noted above the Society can reasonably control costs against both budget and historic levels whilst funding and revenues require constant time and resources.

Our recent levels of revenue can be summarised as follows:

	<b>2015/16</b>	<b>2014/15</b>	<b>2013/14</b>	<b>2012/13</b>
Local authority / CCG funding	88,515	90,068	102,618	98,982
Donations, trusts, legacies, community fundraising	116,111	131,802	a.158,506	114,207
Equipment sales	16,964	16,301	14,208	18,891
Optimeyes / Optic projects	45,363	6,000	36,284	1,415
Other	12,647	8,382	9,236	10,057
<b>Total</b>	<b>279,600</b>	<b>252,553</b>	<b>320,852</b>	<b>243,552</b>

a. Includes £70k legacy

# **YORK BLIND & PARTIALLY SIGHTED SOCIETY**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2016**

Therefore our level of “contractual funding” is reducing which necessitates a higher level of resource to raise funds within the society to maintain services. This is reflected in our current fundraising strategy.

### **Reserves policy and going concern**

Free reserves of £54,714 were held at 31 March 2016. 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 £45,282 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 based on the NJC scales with progression where appropriate. Annual increases 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**

York Blind & Partially Sighted Society was established as a Charitable Incorporated Organisation (CIO) on 13<sup>th</sup> November 2014. On 1<sup>st</sup> April 2015 all assets and liabilities of York Blind and Partially Sighted society (Charity Number 508914) were transferred to the newly created CIO. The original charity had been registered in July 1979 and ceased to trade from 31<sup>st</sup> March 2015. The Constitution of the CIO is unchanged since registration in November 2014.

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

# YORK BLIND & PARTIALLY SIGHTED SOCIETY

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2016

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, and there is one sub committee for Finance, Fundraising and Staffing.

Day to day management of the organisation is delegated to the Chief Officer.

### **Plans for the future**

The Society continue to review its range of services, particularly in line with the recent reviews by the CCG and City of York. The Trustees thereby wish to

- Continue to provide, develop and enhance the current range of services and activities.
- Define a future service delivery model with City of York Council the CCG and other partners that will secure our current range of services and offer potential for growth based on identified need of service users.
- Consolidate and further develop fundraising activities in line with the approved new fundraising strategy to generate the required level of services to sustain our services
- Deliver and consolidate the Optimeyes project, identifying funding that will enable key elements to continue to be provided.
- Improve our services and public profile by commissioning a new website, developing our use of social media, and reviewing our publicity materials.

This report was approved by the Trustees 5<sup>th</sup> September 2016 and signed on its behalf by:

Jim Wallace  
Trustee

Jean Haywood  
Trustee

## **YORK BLIND & PARTIALLY SIGHTED SOCIETY**

### **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 state of affairs 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**

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

I report on the accounts of the Charity for the year ended 31 March 2016 which are set out on pages 15 to 33.

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.

#### **Respective Responsibilities of the Trustees and Examiner**

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("the 2011 Act") and that an independent examination is needed. The Charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

#### **Basis of Independent Examiner's Report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 the seeking of explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

# YORK BLIND & PARTIALLY SIGHTED SOCIETY

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

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the Charities (Accounts and Reports) Regulations 2008 but has since been withdrawn.

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

### Independent Examiner's Statement

In connection with 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 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act; 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.

.....

15 November 2016

A M Sidebottom FCA  
Garbutt & Elliott LLP

**Chartered Accountants**

Arabesque House  
Monks Cross Drive  
York  
YO32 9GW

# YORK BLIND & PARTIALLY SIGHTED SOCIETY

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2016

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2016 Total £	2015 Total £
<b>Income</b>						
Donations and legacies	2	125,965	-	45,363	171,328	142,214
Other trading activities	2	25,066	-	-	25,066	30,000
Investment income	2	1,282	-	-	1,282	1,965
Income from charitable activities	2	27,005	-	54,919	81,924	78,374
<b>Total income</b>		179,318	-	100,282	279,600	252,553
<b>Expenditure</b>						
Expenditure on raising funds	3	24,627	-	-	24,627	18,874
Expenditure on charitable activities	3	162,377	-	98,684	261,061	244,736
<b>Total expenditure</b>		187,004	-	98,684	285,688	263,610
Net income / (expenditure)		(7,686)	-	1,598	(6,088)	(11,057)
Transfers		3,769	(10,000)	6,231	-	-
Net Movement for year		(3,917)	(10,000)	7,829	(6,088)	(11,057)
Balances at 1 April 2015		58,631	55,282	13,036	126,949	138,006
<b>Balances At 31 March 2016</b>		54,714	45,282	20,865	120,861	126,949

The notes on pages 18 – 32 form part of these accounts.

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

A fully detailed Statement of Financial Activities for the year ended 31 March 2015 is shown at Note 14.

# YORK BLIND & PARTIALLY SIGHTED SOCIETY

## BALANCE SHEET AS AT 31 MARCH 2016

	Note	2016 £	2015 £
<b>CURRENT ASSETS</b>			
Stock of goods for resale		8,909	7,912
Cash at bank and in hand		111,334	119,994
Debtors	6	7,153	5,540
		127,396	133,446
<b>LIABILITIES: Amount falling due within one year</b>			
Creditors and accruals	7	(6,535)	(6,497)
<b>NET CURRENT ASSETS</b>		120,861	126,949
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	11	120,861	126,949
<b>REPRESENTED BY:</b>			
<b>FUNDS</b>			
Unrestricted	9	54,714	58,631
Designated – building	9	45,282	55,282
Restricted	10	20,865	13,036
		120,861	126,949

The financial statements were approved by the Trustees on 5 September 2016 and signed on its behalf by:

.....  
J Haywood - Hon Secretary

.....  
J Wallace - Chairman

# YORK BLIND & PARTIALLY SIGHTED SOCIETY

## CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2016

	Note	2016	2015
		£	£
<b>Cash used in operating activities</b>	<b>13</b>	<b>(9,942)</b>	<b>(11,442)</b>
<b>Cash flows from investing activities</b>			
Interest Income		1,282	1,965
<b>Cash generated by investing activities</b>		<b>1,282</b>	<b>1,965</b>
<b>(Decrease) in cash and cash equivalents in year</b>		<b>(8,660)</b>	<b>(9,477)</b>
Cash and cash equivalents at start of year		119,994	129,471
<b>Total cash and cash equivalents at end of year</b>		<b>111,334</b>	<b>119,994</b>

# YORK BLIND & PARTIALLY SIGHTED SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016

### 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:

#### **Company Information**

York Blind & Partially Sighed 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, Rougier House, 5 Rougier Street, York, North Yorkshire, YO1 6HZ.

#### **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 accounts (financial statements) have been prepared to give a 'true and fair' view and 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 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn."

York Blind & Partially Sighed 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.

#### **Reconciliation with previous Generally Accepted Accounting Practice**

These financial statements for the year ended 31 March 2016 are the first financial statements prepared in accordance with FRS102 and the Charities SORP (FRS102). The date of transition was 1 April 2014. In preparing the accounts, the Trustees have considered whether in applying the accounting policies required by FRS102 and the Charities SORP (FRS102) the restatement

# **YORK BLIND & PARTIALLY SIGHTED SOCIETY**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016**

of comparative items was required. At the date of transition, the Trustees have reviewed carefully the requirements of FRS102 and the Charities SORP (FRS102). They are of the opinion that no restatements were required on the basis that there are no material differences in valuation and recognition criteria which apply to the activities of York Blind & Partially Sighted Society.

The Trustees have however fully applied the disclosure requirements of both FRS102 and the Charities SORP (FRS102) and restated the comparative disclosure accordingly.

### **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.

### **Expenditure**

Expenditure 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 particular 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 a particular activity are allocated directly.

# YORK BLIND & PARTIALLY SIGHTED SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016

### **Expenditure (contd..)**

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 do 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 of 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.

### **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 only has 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.

# **YORK BLIND & PARTIALLY SIGHTED SOCIETY**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016**

### **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.

### **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 a particular purpose within the objects of the charity. Restrictions arise when specified by the donor.

# YORK BLIND & PARTIALLY SIGHTED SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016

### **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 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.

There are no estimates and assumptions which have a material impact on the carrying amounts of assets and liabilities.

# YORK BLIND & PARTIALLY SIGHTED SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016

### 2. INCOME

	Unrestricted Funds	Restricted Funds	2016 Total Funds	2015 Total Funds
	£	£	£	£
<b>Donations and legacies</b>				
Grants				
<b>City of York:</b>				
Financial support	19,920	-	19,920	19,920
<b>Vale of York Clinical Commissioning Group:</b>				
Equipment and Information Centre	15,000	-	15,000	15,000
OPTiC Project	-	-	-	6,000
Optimeyes Project	-	45,363	45,363	-
<b>Grant support</b>	<b>34,920</b>	<b>45,363</b>	<b>80,283</b>	<b>40,920</b>
Donations	46,914	-	46,914	73,605
Gift aid	708	-	708	7,734
Legacies	43,423	-	43,423	19,955
<b>Donations</b>	<b>91,045</b>	<b>-</b>	<b>91,045</b>	<b>101,294</b>
<b>Total donations and legacies</b>	<b>125,965</b>	<b>45,363</b>	<b>171,328</b>	<b>142,214</b>

Donations and legacies includes restricted funds of £45,363 (2015: £6,000).

During the year donations of £840 were received from Trustees of the Society.

# YORK BLIND & PARTIALLY SIGHTED SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016

	Unrestricted Funds	Restricted Funds	2016 Total Funds	2015 Total Funds
	£	£	£	£
<b>Other trading activities:</b>				
Community fundraising	21,946	-	21,946	24,796
Income from work	3,120	-	3,120	5,204
<b>Total trading activities</b>	<b>25,066</b>	<b>-</b>	<b>25,066</b>	<b>30,000</b>
<b>Investment income</b>				
Bank interest	1,282	-	1,282	1,965
<b>Income from charitable activities:</b>				
<b>City of York</b>				
Volunteer Scheme	-	17,937	17,937	17,987
Talking Books				
- subscriptions	-	4,500	4,500	6,000
- administration	-	3,168	3,168	3,168
Council equipment	-	4,543	4,543	4,543
<b>Hospital Eye Clinic Service</b>				
Vale of York CCG	-	14,000	14,000	14,000
York Hospital	-	9,450	9,450	9,450
Department of Work and Pensions Access to Work	2,660	-	2,660	2,757
Sales of equipment and aids	16,964	-	16,964	16,301
Social and group activities	644	1,321	1,965	1,988
Room hire	5,320	-	5,320	1,655
Sundry income	1,417	-	1,417	525
<b>Total income from charitable activities</b>	<b>27,005</b>	<b>54,919</b>	<b>81,924</b>	<b>78,374</b>
<b>Total income</b>	<b>179,318</b>	<b>100,282</b>	<b>279,600</b>	<b>252, 553</b>

Income from charitable activities includes restricted funds of £54,919 (2015: £56,145).

# YORK BLIND & PARTIALLY SIGHTED SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016

### 3. Expenditure

	Unrestricted Funds	Restricted Funds	2016 Total Funds	2015 Total Funds
	£	£	£	£
<b>Expenditure on raising funds</b>				
Fundraising and publicity	4,541	-	4,541	4,011
Salaries	18,384	-	18,384	13,622
Staff expenses	336	-	336	328
Volunteer expenses	-	-	-	10
Training and conferences	60	-	60	210
Recruitment	1,085	-	1,085	333
Subscriptions	136	-	136	220
Other	85	-	85	40
	24,627	-	24,627	18,774

### **Expenditure on charitable activities**

Talking books subscriptions	-	3,246	3,246	5,008
Salaries	76,326	81,714	158,040	132,754
Access to work	3,243	-	3,243	3,525
Staff expenses	299	498	797	776
Recruitment and advertising	1,470	1,008	2,478	1,054
Volunteer expenses	92	1,395	1,487	1,129
Tutors	-	2,831	2,831	5,320
Cost of equipment and aids sold	11,361	2,247	13,608	18,952
Training and conferences	502	51	553	1,917
Social and group activities	163	1,968	2,131	1,219
Newsletter and publications	2,232	-	2,232	3,078
Rent and service charges	37,902	-	37,902	36,727
Insurance	2,615	-	2,615	690
Stationery, printing and postage	8,342	5	8,347	6,609
Telephone	1,605	-	1,605	1,614
Equipment and repairs	1,595	-	1,595	2,469

# YORK BLIND & PARTIALLY SIGHTED SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016

### Expenditure on charitable activities (continued)

Tools and equipment	3,360	2,243	5,603	8,042
Subscriptions	2,138	309	2,447	570
Sundry expenses	370	192	562	408
Professional fees	5,000	0	5,000	6,103
Consultancy	2,062	453	2,515	1,260
Travel	-	524	524	-
Optic Project costs	-	-	-	4,218
Annual Report and AGM	700	-	700	394
Independent examination	1,000	-	1,000	1,000

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<b>Total charitable activities</b>	<b>162,377</b>	<b>98,684</b>	<b>261,061</b>	<b>244,836</b>
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<b>Total expenditure</b>	<b>187,004</b>	<b>98,684</b>	<b>285,688</b>	<b>263,610</b>
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Expenditure on charitable activities includes restricted fund expenditure of £98,684 (2015: £72,148)

# YORK BLIND & PARTIALLY SIGHTED SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016

### 4. STAFF COSTS

	2016 £	2015 £
Total staff costs comprise:		
Gross salaries	161,101	133,397
Employer's national insurance	11,356	9,429
Pension contributions	3,967	3,437
Salary charges	1,609	1,262
	<hr/> 178,033	<hr/> 147,525
Average number of employees (full time equivalents)	8.6	6.6
Average number of employees	11.25	10

No employee received remuneration in excess of £60,000 in the year.

The pay policy of staff based on the NJC scales with progression where appropriate. Annual increases 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.

Key management personnel comprises 1 individual whose aggregate remuneration and benefits totalled £29,507 (2015: £28,858).

### 5. TRUSTEES AND RELATED PARTY TRANSACTIONS

No Trustee or any person connected with him or her received any remuneration during the year (2015 : £nil).

During the year no amount (2015: £nil) was paid in aggregate to any Trustee to reimburse them for travelling expenses incurred on behalf of the charity.

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

# YORK BLIND & PARTIALLY SIGHTED SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016

### 6. DEBTORS

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Trade debtors	203	890
Other debtors	6,950	4,650
	<b>7,153</b>	<b>5,540</b>

### 7. CREDITORS

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Trade creditors	3,027	3,568
Other creditors	3,508	2,929
	<b>6,535</b>	<b>6,497</b>

### 8. FINANCIAL INSTRUMENTS

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
<b>Carrying value of financial assets</b>		
Financial assets carried at amortised costs	125,451	89,295
<b>Carrying value of financial liabilities</b>		
Financial liabilities carried at amortised cost	2,875	3,568

# YORK BLIND & PARTIALLY SIGHTED SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016

### 9. UNRESTRICTED FUNDS

	Balances at Apr 2015 £	Income £	Expenditure £	Transfer £	Balances at Mar 2016 £
<b>Unrestricted fund</b>					
General	58,631	179,318	(187,004)	3,769	54,714
<b>Designated fund</b>					
Building fund	55,282	-	-	(10,000)	45,282
	113,913	179,318	(187,004)	(6,231)	99,996

#### 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.

### 10. RESTRICTED FUNDS

	Balances at Apr 2015 £	Income £	Expenditure £	Transfer £	Balances at Mar 2016 £
Talking Books	5,470	7,668	7,948	-	5,190
Eye Clinic Service	-	23,450	23,450	-	-
Volunteer Scheme	-	17,937	17,494	-	443
Council Equipment	7,566	4,543	3,247	-	8,862
Activities and tuition	-	1,321	7,552	(6,231)	-
Optimeyes Project	-	45,363	38,993	-	6,370
	13,036	100,282	98,684	(6,231)	20,865

# **YORK BLIND & PARTIALLY SIGHTED SOCIETY**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016**

### **RESTRICTED FUNDS (CONTINUED)**

#### **Talking Books**

The charity manages membership of the RNIB Talking Book service, on behalf of the local authority, to customers residing within the boundary of the City of York Council. Funding was provided until December 2015 to cover membership fees for individual members of the Talking Book Service equipment on loan and the cost of administering the scheme.

#### **York Hospital Eye Clinic Information and Support Service**

This service provides practical and emotional support to patients with a diagnosis of permanent sight loss. It operates from within the Eye Clinic Outpatients Department at York Hospital, and is funded by Clinical Commissioning Group and York Hospital Trust. The staff member (Eye Clinic Liaison Officer) also works with Hospital staff on issues of service delivery for blind and partially sighted patients.

#### **Volunteer Scheme**

The charity recruits and trains volunteers to provide a regular visiting service for visually impaired people. This service supports customers at home, with the emphasis on meeting individual needs, to enable them to live as independently as possible. Funding for this project is provided by the local authority and YBPSS.

#### **Council Equipment**

City of York Council will provide funds to purchase equipment using the charity's contacts and expertise in sourcing the equipment. Council staff undertake assessment and delivery of the equipment to the service users. Funds from the Council include a contribution to the administration costs incurred by the charity.

#### **Optimeyes Project**

With funding from the Big Lottery Fund the Optimeyes project works in partnership with the national charity RNIB and five other local sight loss charities. The two year scheme aims to identify older people who are experiencing problems with their vision and refer them on to local health, social and charity services which can provide them with additional support.

# YORK BLIND & PARTIALLY SIGHTED SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016

### 11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds	Designated Funds	Unrestricted Funds	2016 Total Funds	2015 Total Funds
	£	£	£	£	£
Current assets	20,865	45,282	61,249	127,396	133,428
Current liabilities	-	-	(6,535)	(6,535)	(6,479)
	20,865	45,282	54,714	120,861	126,949

### 12. LEASE COMMITMENTS

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

	Land and buildings	
	2016	2015
	£	£
Within one year	35,000	35,000
More than one year and less than 5 years	58,718	93,718
	93,718	128,718

### 13. RECONCILIATION OF NET MOVEMENT IN FUNDS

	2015	2014
	£	£
Net movement in funds	(6,088)	(11,057)
Deduct interest shown in investment activities	(1,282)	(1,965)
(Increase) decrease in stock	(997)	1,156
(Increase) decrease in debtors	(1,613)	10,351
Increase (decrease) in creditors	38	(9,927)
Net cash used in operating activities	(9,942)	(11,442)

# YORK BLIND & PARTIALLY SIGHTED SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016

### 14. STATEMENT OF FINANCIAL ACTIVITY FOR THE YEAR ENDED 31 MARCH 2015

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2015 Total £
<b>Income</b>					
Donations and legacies	2	136,214	-	6,000	142,214
Other trading activities	2	30,000	-	-	30,000
Investment income	2	1,965	-	-	1,965
Income from charitable activities	2	22,229	-	56,145	78,374
<b>Total income</b>		190,408	-	62,145	252,553
<b>Expenditure</b>					
Expenditure on raising funds	3	18,774	-	-	18,874
Expenditure on charitable activities	3	172,588	-	72,148	244,736
<b>Total resources expended</b>		191,462	-	72,148	263,510
Net expenditure before transfers		(1,054)	-	(10,003)	(11,057)
Transfers		(12,394)	-	12,394	-
Net movement for the year		(13,448)	-	2,391	(11,057)
Balances at 1 April 2014		62,079	65,282	10,645	138,006
<b>Balances at 31 March 2015</b>		48,631	65,282	13,036	126,949