

**West Cumbria Society for the Blind**  
**Trustees' report and financial statements**  
**for the year ended 31 March 2025**  
**Charity number: 1012522**

**robinson+co**  
**Chartered Accountants**

# West Cumbria Society for the Blind

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## West Cumbria Society for the Blind

### Legal and administrative information

<b>Charity number</b>	1012522	
<b>Registered office</b>	22 Lowther Street Whitehaven Cumbria CA28 7DG	
<b>Trustees</b>	M Scott D Johnston A Johnston D A Linstead M J Linsead D Rogac C G Quinn	Resigned 28 March 2025 Resigned 29 April 2024 Resigned 29 April 2024 Appointed 17 May 2024 Appointed 17 May 2024 Appointed 31 May 2024 Appointed 5 January 2024
<b>Accountants</b>	robinson+co 28 Lowther Street Whitehaven CA28 7DJ	

## **West Cumbria Society for the Blind**

### **Report of the trustees for the year ended 31 March 2025**

The trustees present their report and the financial statements for the year ended 31 March 2025. The trustees who served during the year and up to the date of this report are set out on page 1.

#### **Structure, governance and management**

The charity is governed by a constitution adopted in 1988, subsequently amended on 9th June 2006 and is regulated through the Companies Act 2006. Trustees are elected at the Annual General Meeting (within the terms of The Constitution). The Chairman of the charity approaches potential suitably experienced and trustworthy individuals whom they believe have the desired attributes to become a trustee of the Charity. Newly appointed trustees go through an induction process which includes an introduction to the charity's policies and procedures, familiarisation of their role and their responsibilities.

#### **Objectives and activities**

The objectives of the charity are to promote the welfare of visually impaired people and to educate the public about their needs and aspirations in the area of benefit. The aim of the Society is to provide support and information for visually impaired people in West Cumbria and to continue to do so to the highest standards.

#### **Objects of the Charity, Principal Activities and Organisation of Our Work**

##### **Project Aim**

To enable visually impaired people in West Cumbria (Copeland & Allerdale) to be more independent, more socially included, feel safer and have improved wellbeing. The outcomes of the Charity are that:

1. Visually impaired people in our area have access to information and advice, safety equipment, independent living equipment, financial benefits advice, emotional support and referrals to other services/organisations via our Resource Centre services and telephone helpline.
2. Housebound visually impaired people in our area will feel safer, more independent and have improved psychological wellbeing, by receiving regular support through our home visiting and telephone support services.
3. Socially isolated and lonely visually impaired people will feel less lonely, and less isolated because of our social activities programme.

The following activities are undertaken to ensure that the above outcomes are achieved:

##### ***Resource & Information Centre***

Our Centre is open Monday to Friday, 8:30 am to 4:00 pm. All visually impaired people and their family/carers are welcome to call into our Resource Centre for advice, guidance, emotional support and specialist equipment. Our friendly and knowledgeable staff and volunteers are always on hand to demonstrate the latest specialist equipment and to offer support.

##### ***Home Visiting***

Our Vision Support Officer supports our clients in their homes and provides independent living advice and equipment, and also emotional support.

##### ***Telephone Support Service***

We have telephone support personnel who contact clients on a regular basis to provide emotional support and advice. This valuable service can identify and assist to provide equipment for people using the service, as well as offering advice in all different aspects of everyday life.

## **West Cumbria Society for the Blind**

### **Report of the trustees for the year ended 31 March 2025**

#### ***Support Groups***

We organise social activities throughout the area. At these groups, members can enjoy a varied range of activities such as: guest speakers, bingo, dominoes, cards, musical entertainment, etc. Members also receive practical and emotional support from our staff, volunteers and from each other to enable them to feel more socially included.

#### **Achievements and performance**

Since the Society was formally established in 1990, we have supported many thousands of visually impaired people and their families, providing them with emotional support, specialist equipment and advice. Our Chairman, Trustees, staff and volunteers continue this vital work to this day, ensuring that everything we do helps to improve the quality of life of those who are living with sight loss.

#### ***A) Our resource & information centre services***

There were 406 visits to our Resource and Information Centre by visually impaired people and their carers seeking practical and emotional support. A high volume of telephone calls was made & received to/from visually impaired people seeking support and advice. We referred 120 people to other services for additional support, e.g. Social Services, low vision clinics, financial benefits, etc.

#### ***B) Support service for housebound people***

We continue to proactively telephone people periodically according to their needs and wishes. This will continue into the future.

We also offer home visits to our clients. All new clients are offered a home visit, and existing clients are offered home visits during periodic calls. Our clients and their family members/carers can also call or visit our charity to request a home visit for our visually impaired clients.

#### ***C) Our social support groups***

We currently organise two support groups. Both the Whitehaven and Cockermouth social groups run once a month. We also organise and attend various events, such as low vision aid/assistive technology events, to support our beneficiaries.

#### ***D) Local talking newspaper***

We work in conjunction with the Copeland Talking Newspaper Team (Talking Whitehaven News), helping their volunteers with the distribution of audio equipment.

#### ***E) Outcomes***

Our charity supports a database of more than 1,000 people with visual impairments. We run a well-established monthly social group in Cockermouth and have recently started a new group in Whitehaven to enable our members to benefit from peer-to-peer support and connect with others in their area. We regularly arrange guest speakers for the social groups.

We regularly take part in community events to educate the public about different issues pertaining to sight loss and to share information about the support we provide. In addition, we offer home visits and support calls to ensure every member can access the help they need, regardless of their circumstances.

Our Resource Centre in Whitehaven is open Monday to Friday, where we provide demonstrations of low vision aids, as well as the opportunity to purchase specialist equipment. Here we also offer guidance on a wide range of services, including referrals to other organisations.

## **West Cumbria Society for the Blind**

### **Report of the trustees for the year ended 31 March 2025**

#### **Financial review**

The National Lottery Community Fund (Partnership Grants Scheme) awarded a restricted grant of £28,216 towards the cost of a Vision Support Officer. The grant was distributed to partners by the lead partner, Vision Support Barrow (Barrow & District Society for the Blind).

The Charlie and Kathleen Dunnery Children's Fund donated a restricted grant of £500 to support visually impaired children.

The John Slater Trust donated a mainly restricted grant of £2,500 towards our work supporting visually impaired people.

£4,610 was raised through donations and collection boxes.

Legacies donated to the Society totalled £1,299.

We would like to thank everyone who has given generous donations, thus ensuring the continuation of our services.

We hold three separate bank accounts, a revenue account, a current account, and the society holds reserves in an easy-access savings account, which is held as unrestricted reserves for contingency costs. The unrestricted reserves at the year-end, excluding the property reserve, were £252,646.

During the year, there have been no significant events that have impacted the finances of the Charity.

#### **Reserves policy**

In determining the Society's Reserves Policy, the Trustees have taken into account the following:

- The unpredictable nature of income from collection boxes, donations and legacies.
- It would be very undesirable to have to reduce services on which the visually impaired rely.

The Trustees have agreed that the Society's Reserves Policy is:

To hold contingency reserves for:

- A minimum of 12 months' operating costs
- Matched funding for our 2024-2027 National Lottery Communities Fund partnership grant with the other Blind Societies in Cumbria.
- Unforeseen maintenance costs of the premises (Grade 2 listed building over 300 years old)
- To cover winding up charges and redundancies that would need to be met if the society ceased to exist.

The policy is reviewed annually when the financial statements are approved.

#### **Investment powers and maintenance of reserves**

Under the charity's governing document, the charity has the power to make any investment that the Trustees see fit. Trustees also have discretionary powers regarding the retention of reserves. These should be used to attract matched funding when necessary to enable the charity to provide services.

#### **Risk Management**

The Trustees actively review the major risks that the charity may face. The Trustees believe that maintaining reserves at the current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational risks faced by the charity and confirm that they have established systems to mitigate significant risks.

## **West Cumbria Society for the Blind**

### **Report of the trustees for the year ended 31 March 2025**

#### **Plans for future periods**

The trustees recognise the need to develop a broad range of sustainable streams of income to ensure the continuation of our vital work supporting visually impaired people. They have developed and continue to enhance plans towards this aim. They are also giving thought to the strategic direction which the work of The Society should take and the potential value of partnerships and other co-operative arrangements with other charities to help to achieve this.

#### **Statement of trustees' responsibilities**

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

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 charity and of the incoming resources and application of resources of the charity for that year. 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 judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 operation.

The trustees are responsible for keeping proper accounting records which 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 and the Charity (Accounts and Reports) Regulations 2008. 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.

On behalf of the board

D A Linstead  
**Trustee**

12 January 2026

## **West Cumbria Society for the Blind**

### **Independent examiner's report to the trustees on the unaudited financial statements of West Cumbria Society for the Blind.**

I report on the accounts of West Cumbria Society for the Blind for the year ended 31 March 2025 set out on pages 7 to 16.

#### **Respective responsibilities of trustees and independent examiner**

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 144 of the Charities Act 2011 does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Charities Act, to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and to state whether particular matters have come to my attention.

#### **Basis of independent examiner's statement**

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 seeking 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 I do not express an audit opinion on the view given by the accounts.

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep proper accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Acthave not been met; or
  
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....  
**Mr J Spires FCA DChA**

**Independent examiner**  
**robinson+co, Chartered Accountants**  
**28 Lowther Street**  
**Whitehaven**  
**Cumbria**  
**CA28 7DJ**

**12 January 2026**

## West Cumbria Society for the Blind

### Statement of financial activities

For the year ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
<b>Incoming resources</b>					
Incoming resources from generating funds:					
Donations and legacies	2	11,609	14,108	25,717	35,658
Investment income	3	12,421	-	12,421	8,235
Other incoming resources	4	11,006	-	11,006	7,698
<b>Total incoming resources</b>		<u>35,036</u>	<u>14,108</u>	<u>49,144</u>	<u>51,591</u>
<b>Resources expended</b>					
Charitable activities	5	<u>64,786</u>	<u>21,175</u>	<u>85,961</u>	<u>84,491</u>
<b>Total resources expended</b>		<u>64,786</u>	<u>21,175</u>	<u>85,961</u>	<u>84,491</u>
<b>Net incoming resources before transfers</b>					
		(29,750)	(7,067)	(36,817)	(32,900)
Transfer between funds		<u>6,012</u>	<u>(6,012)</u>	<u>-</u>	<u>-</u>
Total funds brought forward		<u>456,384</u>	<u>13,079</u>	<u>469,463</u>	<u>502,363</u>
<b>Total funds carried forward</b>		<u>432,646</u>	<u>-</u>	<u>432,646</u>	<u>469,463</u>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 9 to 16 form an integral part of these financial statements.

## West Cumbria Society for the Blind

### Balance sheet as at 31 March 2025

	Notes	£	2025 £	£	2024 £
<b>Fixed assets</b>					
Tangible assets	9		180,199		180,000
<b>Current assets</b>					
Stocks		1,000		1,000	
Cash at bank and in hand		255,885		290,347	
		<u>256,885</u>		<u>291,347</u>	
<b>Creditors: amounts falling due within one year</b>	10	(4,438)		(1,884)	
<b>Net current assets</b>			<u>252,447</u>		<u>289,463</u>
<b>Net assets</b>			<u>432,646</u>		<u>469,463</u>
<b>Funds</b>	11				
Restricted income funds	13		-		13,079
Unrestricted income funds	12		<u>432,646</u>		<u>456,384</u>
<b>Total funds</b>			<u>432,646</u>		<u>469,463</u>

The financial statements were approved by the trustees on 12 January 2026 and signed on its behalf by

**C G Quinn**  
Trustee

The notes on pages 9 to 16 form an integral part of these financial statements.

## West Cumbria Society for the Blind

### Notes to financial statements for the year ended 31 March 2025

#### 1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are summarised below.

##### 1.1. Basis of accounting

The financial statements are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared 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 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The company constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

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

##### 1.2. Cashflow

The charity has taken advantage of the exemption from the requirement to produce a cashflow statement because it is a small charity.

##### 1.3. Incoming resources

All income is included in the statement of financial activities once the charity has entitlement to the income, it is probable that the income will be received and the amount of income can be measured reliably. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

Legacies are included when the charity is advised by the personal representative of an estate that payment will be made or property transferred and the amount involved can be quantified.

## West Cumbria Society for the Blind

### Notes to financial statements for the year ended 31 March 2025

#### 1.4. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

#### 1.5. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings - Nil  
Fixtures, fittings and equipment - 20%/40%/50% straight line

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the assets is estimated in order to determine the extent of the impairment loss (if any).

#### 1.6. Stock

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

## 2. Donations and legacies

	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
Donations	1,821	-	1,821	3,841
Other donations	2,789	-	2,789	1,592
Legacies	1,299	-	1,299	1,030
Grants receivable	5,700	14,108	19,808	29,195
	<u>11,609</u>	<u>14,108</u>	<u>25,717</u>	<u>35,658</u>

In 2024 of grants receivable, £25,995 was attributable to restricted funds with the balance of £3,200 being attributable to unrestricted funds along with all other donations and legacies.

## West Cumbria Society for the Blind

### Notes to financial statements for the year ended 31 March 2025

#### 3. Investment income

	Unrestricted funds £	2025 Total £	2024 Total £
Bank interest receivable	12,421	12,421	8,235
	<u>12,421</u>	<u>12,421</u>	<u>8,235</u>

In 2024 all the investment income was attributable to unrestricted funds.

#### 4. Other incoming resources

	Unrestricted funds £	2025 Total £	2024 Total £
Other income	542	542	1,030
Sale of specialist equipment	10,464	10,464	6,668
	<u>11,006</u>	<u>11,006</u>	<u>7,698</u>

In 2024 all the other incoming resources were attributable to unrestricted funds.

#### 5. Costs of charitable activities - by fund type

	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
Provision of support to visually impaired people	64,786	21,175	85,961	84,491
	<u>64,786</u>	<u>21,175</u>	<u>85,961</u>	<u>84,491</u>

In 2024 of the charitable activities, £27,944 was attributable to restricted funds with the balance of £56,547 being attributable to unrestricted funds.

#### 6. Costs of charitable activities - by activity

	Activities undertaken directly £	Support costs £	2025 Total £	2024 Total £
Provision of support to visually impaired people	78,887	7,074	85,961	84,491
	<u>78,887</u>	<u>7,074</u>	<u>85,961</u>	<u>84,491</u>

## West Cumbria Society for the Blind

### Notes to financial statements for the year ended 31 March 2025

#### 7. Analysis of support costs

	Provision of support to visually impaired £	2025 Total £	2024 Total £
Accountancy charges	1,596	1,596	1,984
Legal and professional fees	5,344	5,344	-
Depreciation and impairment	134	134	29
	<u>7,074</u>	<u>7,074</u>	<u>2,013</u>

#### 8. Employees

Employment costs	2025 £	2024 £
Wages and salaries	50,174	48,300
Other costs	1,448	1,045
	<u>51,622</u>	<u>49,345</u>

No employee received emoluments of more than £60,000 (2024 : None).

#### Number of employees

The average monthly numbers of employees (including the trustees) during the year was as follows:

2025 Number	2024 Number
<u>2</u>	<u>5</u>

## West Cumbria Society for the Blind

### Notes to financial statements for the year ended 31 March 2025

9. Tangible fixed assets	Land and buildings freehold £	Fixtures, fittings and equipment £	Total £
<b>Cost</b>			
At 1 April 2024	180,000	44,544	224,544
Additions	-	333	333
At 31 March 2025	<u>180,000</u>	<u>44,877</u>	<u>224,877</u>
<b>Depreciation</b>			
At 1 April 2024	-	44,544	44,544
Charge for the year	-	134	134
At 31 March 2025	<u>-</u>	<u>44,678</u>	<u>44,678</u>
<b>Net book values</b>			
At 31 March 2025	<u>180,000</u>	<u>199</u>	<u>180,199</u>
At 31 March 2024	<u>180,000</u>	<u>-</u>	<u>180,000</u>

The Big Lottery Fund has a financial interest for 80 years from 1997 on the building held at 22 Lowther Street, Whitehaven, Cumbria, CA28 7DG. If for any reason the property is sold, The Big Lottery Fund expect their grant of £89,000 to be repaid to them, and any remaining funds must be given by the Trustees to a local society (not a national society) who exclusively provide services for the blind and partially sighted.

10. Creditors: amounts falling due within one year	2025 £	2024 £
Accruals and deferred income	<u>4,438</u>	<u>1,884</u>

## West Cumbria Society for the Blind

### Notes to financial statements for the year ended 31 March 2025

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

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2025 as represented by:			
Tangible fixed assets	180,199	-	180,199
Current assets	256,865	20	256,885
Current liabilities	(4,418)	(20)	(4,438)
	<u>432,646</u>	<u>-</u>	<u>432,646</u>

#### Analysis of net assets between funds - previous year

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2024 as represented by:			
Tangible fixed assets	180,000	-	180,000
Current assets	278,268	13,079	291,347
Current liabilities	(1,884)	-	(1,884)
	<u>456,384</u>	<u>13,079</u>	<u>469,463</u>

## West Cumbria Society for the Blind

### Notes to financial statements for the year ended 31 March 2025

12. Unrestricted funds	At	Incoming resources	Outgoing resources	Transfers	At
	1 April 2024				31 March 2025
	£	£	£	£	£
General Funds	68,384	35,036	(64,786)	6,012	44,646
Trustee's Contingency	100,000	-	-	-	100,000
Property Reserve	180,000	-	-	-	180,000
Investment Reserve	18,000	-	-	-	18,000
Matched Funding	90,000	-	-	-	90,000
	<u>456,384</u>	<u>35,036</u>	<u>(64,786)</u>	<u>6,012</u>	<u>432,646</u>

#### Unrestricted funds - previous year

	At	Incoming resources	Outgoing resources	Transfers	At
	1 April 2023				31 March 2024
	£	£	£	£	£
General Funds	86,582	25,596	(56,547)	12,753	68,384
Trustee's Contingency	100,000	-	-	-	100,000
Property Reserve	180,000	-	-	-	180,000
Investment Reserve	18,000	-	-	-	18,000
Matched Funding	90,000	-	-	-	90,000
	<u>474,582</u>	<u>25,596</u>	<u>(56,547)</u>	<u>12,753</u>	<u>456,384</u>

#### Purposes of unrestricted funds

General Funds - These funds can be used with the approval of the board of trustees to fund any expenditure which falls within the charity's general aims and objectives.

Trustee's Contingency reserve - This is money set aside by the Trustees to ensure the Charity is able to continue during dips in funding which would cover a 24 month period.

Property Reserve - This reserve shows the value of the property and helps to clarify the true value of the unrestricted reserves.

Investment Reserve - This is money donated by Roger Jefcoate for long term investment in Charifunds for the future benefit of the Charity.

Matched Funding Reserve - The Trustees have decided to setup a separate reserve for the purposes of 'matched funding' with potential external funders.

## West Cumbria Society for the Blind

### Notes to financial statements for the year ended 31 March 2025

13. Restricted funds	At	Incoming resources	Outgoing resources	Transfers	At
	1 April 2024				31 March 2025
	£	£	£	£	£
Social groups	81	-	(81)	-	-
The Big Lottery Fund	12,998	14,108	(21,094)	(6,012)	-
	<u>13,079</u>	<u>14,108</u>	<u>(21,175)</u>	<u>(6,012)</u>	<u>-</u>

#### Restricted funds - Previous year

	At	Incoming resources	Outgoing resources	Transfers	At
	1 April 2023				31 March 2024
	£	£	£	£	£
Social groups	329	-	(248)	-	81
The Big Lottery Fund	27,452	25,995	(27,696)	(12,753)	12,998
	<u>27,781</u>	<u>25,995</u>	<u>(27,944)</u>	<u>(12,753)</u>	<u>13,079</u>

#### Purposes of restricted funds

Social groups - This funding is to support the social activities/outings of the visually impaired.

The Big Lottery Fund - This fund is to provide financial support to employment in five roles and to provide financial support in the general running expenses of the Charity.

#### Transfers

Transfers of £6,012 (2024 £12,753) from the The Big lottery Fund to the General Funds relates to allowable expenditure that has been provided for from General Funds.

**West Cumbria Society for the Blind**

**The following pages do not form part of the statutory accounts.**

# West Cumbria Society for the Blind

## Detailed statement of financial activities

For the year ended 31 March 2025

	2025		2024	
	£	£	£	£
<b>Incoming resources</b>				
<b>Incoming resources from generating funds:</b>				
<i>Donations and legacies</i>				
Donations		1,821		3,841
Other donations		2,789		1,592
Legacies		1,299		1,030
Grants receivable		19,808		29,195
		<u>25,717</u>		<u>35,658</u>
<i>Investment income</i>				
Bank interest receivable		12,421		8,235
		<u>12,421</u>		<u>8,235</u>
<b>Total incoming resources from generating funds</b>		<u>38,138</u>		<u>43,893</u>
<b>Other incoming resources</b>				
Other income		542		1,030
Sale of specialist equipment		10,464		6,668
		<u>11,006</u>		<u>7,698</u>
<b>Total incoming resources</b>		<u><u>49,144</u></u>		<u><u>51,591</u></u>

## West Cumbria Society for the Blind

### Detailed statement of financial activities

For the year ended 31 March 2025

	2025 £	2024 £
<b>Charitable activities</b>		
<b>Provision of support to visually impaired people</b>		
<i>Activities undertaken directly</i>		
Staff costs	50,174	48,300
Mentor	1,448	1,045
Utilities costs	3,565	2,650
Repairs	6,836	12,265
Purchase of specialist equipment	9,109	5,163
Insurance	3,608	3,440
Staff Mileage	782	786
Telephone	1,277	2,175
Resource office expenses	1,083	1,714
Client social activities	497	1,835
General expenses	509	1,929
Volunteer expenses	-	1,176
	<hr/>	<hr/>
	78,887	82,478
<i>Support costs</i>		
Accountancy charges	1,596	1,984
Legal and professional fees	5,344	-
Depreciation	134	29
	<hr/>	<hr/>
	7,074	2,013
<b>Provision of support to visually impaired people total expenditure</b>	<hr/> 85,961	<hr/> 84,491
<b>Total charitable activity expenditure</b>	<hr/> <hr/> 85,961	<hr/> <hr/> 84,491
<b>Net incoming/(outgoing) resources for the year</b>	<hr/> <hr/> (36,817)	<hr/> <hr/> (32,900)