Charity registration number: 518308

VISUAL IMPAIRMENT NORTH EAST
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Beach Accountants Limited
Chartered Certified Accountants
10 Blue Sky Way
Monkton Business Park South
Hebburn
South Tyneside
NE31 2EQ

Visual Impairment North East
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Visual Impairment North East
Trustees' Report For The Year Ended 31 December 2025

The trustees present their report and the financial statements for the year ended 31 December 2025.

Objectives and Activities

Aims and Objectives

Visual Impairment North East (the Association), is a registered charity, charity number 518308, governed by its Constitution drawn up on 30 December 1986. The executive committee have referred to the Charities Commission's guidance on the public benefit when reviewing its aims and objectives and planning future activities.

The main objects of the Association are as follows:

1) to promote the relief of visually impaired people in any manner which now is, or hereafter may be deemed by law to be charitable, within the North East region of England;

2) to consider and make recommendations for improving the total provision of services to visually impaired people;

3) to help all disciplines to communicate, understand and develop services for visually impaired people;

4) to provide a forum which encompasses all workers with visually impaired people; and

5) prepare, sell or otherwise distribute training, educational and information materials as ancillary to one or more of the above objects.

The principal activity of the Association is the production and sale of training aids, including simulation packages and videos, for individuals and organisations who work with the visually impaired, with the aim of generating funds to assist projects which promote improvement in overall services for the visually impaired

The trustees have considered the Charity Commision's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Significant Activities

No significant activties occured in the year

Achievements and Performance

Main Achievements

This year we continued grant giving in the year, and am happy to say we handed out £5900 in grants.

This financial year we have been able to build up our cash reserves which currently stand at £267,523 (£261,526 2024), this is an improvement of £5,997.

We continue to produce our products at a comparitively low cost which is an acheivement in itself. The product provides an understanding ito sight loss which gives lasting benefits to people and we have held the price down so that when inflation is taken in to consideration it costs less than when the charity started in 2009.

Grants are approved for payment either by the full membership at the Annual General Meeting or the Executive Committee at other meetings.

Financial Review

Financial Position

Development during the year and the position at 31 December 2025 are as shown in the attached financial statements.

Income for the year was £79,379 (2024: £208,136) and the surplus for the year was £4,156 (2024: £141,923).

Further information regarding the activities of the Association during 2025 is contained in the Regional Coordinator's Report which is distributed to Members with the Report and Financial Statements in advance of the Annual General Meeting.

Reserves Policy

It is the policy of the Association to maintain funds at a level which equates to approximately 6 months expenditure as well as a spare reserve for estimated future building works of £60,000. Based on current activity this gives a target level of £100,000.

At 31 December 2025 the charity held unrestricted free reserves of £256,126 (2024: £247,022) and designated reserves of £137,526 (2024: £137,526) and cash reserves of £267,523 (2024: £261,526)

Going Concern

Risk management

The Executive Committee have examined the major strategic, business and operational risks which the Association faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

The main risk is the unique nature of what the organisation does and the ability to retain and recruit staff.

Structure, Governance and Management

Governing Document

The Association is managed by a voluntary Executive Committee.

The members meet at least three times per year to assess grant applications. Members of the Executive Committee are appointed at the Annual General Meeting for a three-year term.

Trustee Selection Methods

New members are invited to join based on their contribution to the work of the Association. New members are appointed by existing members.

Reference and Administrative Details

Trustees

Mr Jonathan Bramley
Mr Paul Garvey

Charity Number

518308

Principal Address

29 Westoe Road
South Shields
NE33 4LS

Independent Examiner

Beach Accountants Limited Chartered Certified Accountants
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10 Blue Sky Way
Monkton Business Park South
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South Tyneside
NE31 2EQ

Other Information

Chair's Report

The Trustees are responsible for preparing the Trustees' report and the accounts in accordance with Charities Act 2011 and United Kingdom Generally Accepted Accounting Practice.
The Charities Act 2011 requires the Trustees to prepare accounts for each financial year which give a true and fair view of its financial activities during the year and of its financial position at the end of the year. In presenting those accounts, they are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP FRS 102;
- make judgements and estimates that are reasonable and prudent;
- follow applicable UK accounting standards and the Charities SORP FRS 102, disclosing and explaining any departures in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to do so.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the accounts comply with the Charities Act 2011 and with the requirements of the Statement of Recommended Practice 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 Republic of Ireland (FRS102). 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 besides the above responsibilities.
This report was approved by the trustees on 28th August 2026

The trustees' report was approved by the board of trustees and signed on its behalf by:

Paul M Garvey

Mr Paul Garvey

Trustee
02/09/2026

Visual Impairment North East
Independent Examiner's Report to the Trustees of Visual Impairment North East
For The Year Ended 31 December 2025

I report to the trustees on my examination of the accounts of Visual Impairment North East (the Trust) for the year ended 31 December 2025.

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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

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
3. the accounts do not comply with the applicable requirements concerning the form and contents 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.

Gavin Spencer

Beach Accountants Limited Chartered Certified Accountants

02/09/2026
10 Blue Sky Way
Monkton Business Park South
Hebburn
South Tyneside
NE31 2EQ

Visual Impairment North East
Statement of Financial Activities
For The Year Ended 31 December 2025

	Notes	2025 Unrestricted funds £	2024 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	**3**	-	137,576
Charitable activities:	**4**		
Sale of simulation packages and videos		79,380	70,560
		79,379	208,136
EXPENDITURE ON:			
Charitable activities:	**6**		
Activities undertaken directly		(18,293)	(18,287)
Support costs		(51,930)	(47,926)
		(70,223)	(66,213)
NET INCOME		9,156	141,923
NET MOVEMENT IN FUNDS		9,156	141,923
RECONCILIATION OF FUNDS:			
Total funds brought forward		384,548	242,625
TOTAL FUNDS CARRIED FORWARD	**16**	393,704	384,548

The notes on pages 7 to 12 form part of these financial statements.

Visual Impairment North East
Statement of Financial Position
As At 31 December 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
FIXED ASSETS			
Tangible Assets	**12**	116,602	116,261
		116,602	116,261
CURRENT ASSETS			
Stocks	**13**	14,403	17,554
Debtors	**14**	1,061	1,060
Cash at bank and in hand		267,523	261,526
		282,987	280,140
Creditors: Amounts Falling Due Within One Year	**15**	(5,885)	(11,853)
NET CURRENT ASSETS (LIABILITIES)		277,102	268,287
TOTAL ASSETS LESS CURRENT LIABILITIES		393,704	384,548
NET ASSETS		393,704	384,548
FUNDS OF THE CHARITY			
Unrestricted Funds		393,704	384,548
TOTAL FUNDS	**16**	393,704	384,548

On behalf of the board

Paul M Garvey

Mr Paul Garvey

Trustee
02/09/2026

The notes on pages 7 to 12 form part of these financial statements.

1. General Information

Visual Impairment North East is an unincorporated charity registered with the Charity Commission, registered charity number 518308. The principal address is 29 Westoe Road, South Shields, NE33 4LS.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

VISUAL IMPAIRMENT NORTH EAST meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

2.2. Fund Accounting

Unrestricted income funds are available for use at the discretion of the Executive Committee in furtherance of the general objectives of the Association.

2.3. Incoming Resources

All income is recognised once the Association has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Income from the sale of training aids including simulation packages and videos is accounted for on a receivable basis.

Interest income is recognised upon receipt or upon notification of the interest paid or payable by the bank

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Freehold	No Depreciation
Plant & Machinery	20% Reducing Balance
Computer Equipment	20% Reducing Balance

2.5. Stocks and Work in Progress

Stocks of simulation packages and videos are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition.

At each reporting date, an assessment is made for impairment. Any excess of the carrying amount of stocks over its estimated selling price less costs to complete and sell is recognised as an impairment loss in the income and expenditure account. Reversals of impairment losses and are also recognised in the income and expenditure account.

2.6. Cash and Cash Equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

3. Income from Donations and Legacies

	2025 Unrestricted funds £	2024 Unrestricted funds £
Donations and gifts	-	137,576

4. **Income from Charitable Activities**

	2025 Unrestricted funds £	2024 Unrestricted funds £
Sale of simulation packages and videos:		
Sale of goods or services	79,380	70,560

5. **Net Income/(Expenditure)**

The net income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets - owned	504	519

6. **Analysis of Expenditure**

	Activities undertaken directly (see note 7)	Grant funding of activities (see note 8)	Support costs (see note 9)	2025 Total
	£	£	£	£
Activities undertaken directly	12,393	5,900	-	18,293
Support costs	-	-	51,930	51,930
	12,393	5,900	51,930	70,223

	Activities undertaken directly (see note 7)	Grant funding of activities (see note 8)	Support costs (see note 9)	2024 Total
	£	£	£	£
Activities undertaken directly	15,287	3,000	-	18,287
Support costs	-	-	47,926	47,926
	15,287	3,000	47,926	66,213

7. **Direct Costs**

	2025 Activities undertaken directly £
Cost of goods sold:	
Opening stock and work in progress	17,554
Purchases	9,242
Closing stock and work in progress	(14,403)
	12,393

	2024 Activities undertaken directly £
Cost of goods sold:	
Opening stock and work in progress	11,417
Purchases	21,424
Closing stock and work in progress	(17,554)
	15,287

8. **Grants Payable**

	2025 Grants to Institutions £	2024 Grants to Institutions £
Activities undertaken directly	5,900	3,000

9. **Support Costs**

	2025 Support costs £
Employee costs:	
Wages and salaries	39,506
Premises expenses:	
Rates	501
Light and heat	1,921
Repairs and maintenance	3,380
Cleaning	219
General administration:	
Computer software, consumables and maintenance	654
Insurance	966
Printing, postage and stationery	24

...CONTINUED

Advertising and marketing costs	200
Telecommunications and data costs	931
Accountancy fees	2,007
Bank charges	1,050
Sundry expenses	16
Depreciation:	
Depreciation of plant and machinery	390
Depreciation of computer equipment	114
Interest payable:	
Other interest payable	51
	51,930

	2024 Support costs £
Employee costs:	
Wages and salaries	38,967
Premises expenses:	
Rates	382
Light and heat	1,276
Cleaning	317
General administration:	
Computer software, consumables and maintenance	474
Insurance	888
Printing, postage and stationery	26
Advertising and marketing costs	128
Telecommunications and data costs	931
Accountancy fees	2,287
Bank charges	1,398
Sundry expenses	64
Depreciation:	
Depreciation of plant and machinery	487
Depreciation of computer equipment	32
Interest payable:	
Other interest payable	269
	47,926

10. Staff Costs

Staff costs were as follows:

	2025 £	2024 £
Wages and salaries	39,506	38,967

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

11. Average Number of Employees

Average number of employees during the year was: 2 (2024: 2)

12. Tangible Assets

	Land & Property Freehold	Plant & Machinery	Computer Equipment	Total
	£	£	£	£
Cost				
As at 1 January 2025	114,192	3,727	1,242	119,161
Additions	-	-	845	845
As at 31 December 2025	114,192	3,727	2,087	120,006
Depreciation				
As at 1 January 2025	-	1,782	1,118	2,900
Provided during the period	-	390	114	504
As at 31 December 2025	-	2,172	1,232	3,404
Net Book Value				
As at 31 December 2025	114,192	1,555	855	116,602
As at 1 January 2025	114,192	1,945	124	116,261

13. Stocks

	2025	2024
	£	£
Stock	14,403	17,554

14. Debtors

	2025	2024
	£	£
Due within one year		
Prepayments and accrued income	1,061	1,060

15. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	953	245
Bank loans and overdrafts	1,521	1,365
Other taxes and social security	2,661	7,270
Net wages	526	397
Other creditors	-	280
Accruals	224	2,296
	5,885	11,853

16. **Movement in Funds**

	As at 1 January 2025	Income	Expenditure	As at 31 December 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	246,970	79,379	(70,223)	256,126
Designated:				
Late Fred Hodson Bequest Fund	137,578	-	-	137,578
Total unrestricted funds	384,548	79,379	(70,223)	393,704
Total funds	384,548	79,379	(70,223)	393,704

	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	242,625	70,610	(66,213)	247,022
Designated:				
Late Fred Hodson Bequest Fund	-	137,526	-	137,526
Total unrestricted funds	242,625	208,136	(66,213)	384,548
Total funds	242,625	208,136	(66,213)	384,548

17. **Transactions with Trustees**

Jonathan Bramley being employed as a finance manager and heads up operations of the charity gets a paid salary of £31,646.

Apart from the above there are no other disclosable transactions with trustees.

No trustee expenses have been incurred.

18. **Related Party Disclosures**

Visual Impairment North East
Detailed Statement of Financial Activities
For The Year Ended 31 December 2025

	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	-	137,576
	-	137,576
Charitable Activities:		
Sale of simulation packages and videos		
Sale of goods or services	79,380	70,560
	79,380	70,560
	79,379	208,136
EXPENDITURE ON:		
Charitable Activities:		
Activities undertaken directly		
Opening stock and work in progress	(17,554)	(11,417)
Purchases	(9,242)	(21,424)
Grants to institutions	(5,900)	(3,000)
Closing stock and work in progress	14,403	17,554
	(18,293)	(18,287)
Support costs		
Wages and salaries	(39,506)	(38,967)
Rates	(501)	(382)
Light and heat	(1,921)	(1,276)
Repairs and maintenance	(3,380)	-
Cleaning	(219)	(317)
Computer software, consumables and maintenance	(654)	(474)
Insurance	(966)	(888)
Printing, postage and stationery	(24)	(26)
Advertising and marketing costs	(200)	(128)
Telecommunications and data costs	(931)	(931)
Accountancy fees	(2,007)	(2,287)
Bank charges	(1,050)	(1,398)
Sundry expenses	(16)	(64)
Depreciation of plant and machinery	(390)	(487)
Depreciation of computer equipment	(114)	(32)
Other interest payable	(51)	(269)
	(51,930)	(47,926)
	(70,223)	(66,213)
NET INCOME	9,156	141,923

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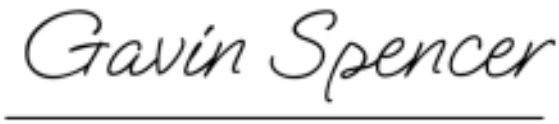
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