

**Dorset Blind Association
Un-audited Annual Report and Financial Statements
for the Year Ended 31 March 2011**

Charity registration number: 213384

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**Dorset Blind Association
Reference and Administrative Details**

Charity name: Dorset Blind Association

Charity Registration number: 213384

Trustees: Mr Wilfrid Weld DL, President
Dot Treavis, Vice President
John Andrews, Chairman
Judith Horn, Vice Chairman
Ron Lee, Hon. Treasurer

Executive Committee:

Felicity Hedger, Jeff Kitson*, John Waite*, Margaret Worthington,
Gill Skelton, Maria Grundmann* Tony Castleton*, Joyce Berry*, Bryan
Rousell*, Peter Marshall, Sheila Halton*

*Denotes visually impaired person

**Dorset Blind Association
Reference and Administrative Details**

Solicitors	<p>Mr M Scott-Walby Scott Walby LLP, 10 Poole Hill, Bournemouth, BH2 5PS</p> <p>Mr P Norman Rawlins Davy, Rowland House, Hinton Rd, Bournemouth BH1 2EG</p>
Bankers	<p>Barclays Bank Plc 10 South Street, Dorchester</p>
Book-keeping	<p>Mrs L Cherveral</p>
Independent Examiner	<p>Princecroft Willis LLP Towngate House, 2-8 Parkstone Road, , Poole Dorset BH15 2PW</p>
Stockbrokers	<p>Charles Stanley & Co Ltd 6 Church Street, Wimborne</p>
Management	<p>Chief Executive Officer Jonathan Holyhead Office and Services Manager Jo Randall</p>
Staff	<p>Home Visiting Co-ordinators: Carol Jenkins, Helen Basson, Leah Cross, Joy Parsons, Judy Bannon and Lorraine Smith</p>

**Dorset Blind Association
Reference and Administrative Details**

Sight Equipment Vehicle Demonstrators:
Dave Palmer and Martin Dowley

**Royal Bournemouth Hospital Eye Unit
Service:**
Tiffany Deacon*

Fund Raising Administrator:
Lorraine Smith

*Denotes visually impaired person

Dorset Blind Association Trustees' Report

The Dorset Blind Association, was established in 1918 to promote the relief in need of the visually impaired in the County of Dorset and to advance public education about blindness and the needs of the visually impaired. It is a registered charity (No 213384) and works closely with Officers and staff of Poole Borough Council, Bournemouth Borough Council, Dorset County Council, Health Authorities across Dorset, the Royal Bournemouth Hospital Eye Unit and the eye unit of the County Hospital of Dorchester.

Mission Statement

Helping to make life better for visually impaired people.

What does it Provide?

The main services of the Association are:

1. Advice, support and information to blind and partially sighted people in Dorset, and to people with hearing loss living in the Borough of Poole.
2. A Home Visiting and Support Service.
3. A Sight and Hearing Centre in Poole providing the display and sale of special equipment used by the visually impaired, and the display of special equipment for the hearing impaired.
4. A mobile resource centre via the Sight Equipment Vehicles.
5. Help and Support Desk Service at the Royal Bournemouth Hospital Eye Unit.
6. A quarterly Newsletter, 'Dorset Link', provided in large print, tape, Braille, or on computer disk.
7. Social, Handicraft and Activity Clubs.
8. The provision of grants from voluntary funds, when funding permits.

9. The distribution and maintenance of radios/cassette players provided through the British Wireless for the Blind Fund.
10. A Braille and audio transcription service to members and external organisations.
11. Awareness training to organisations or individuals on the needs of the visually impaired.

How is it Funded?

By voluntary donations, trust funds, bequests and legacies.

By income from investments.

Through contracts with Local Authorities.

By National Lottery and other grants.

Dorset Blind Association Trustee's Report

Chairman's Report 2010/11

Last year I was able to report on “a very challenging but successful year for the Association”, and I am pleased to say that in spite of the current difficult financial climate, the Association has again had a very successful year.

During the year we have not only improved the quality and coverage of the services that we provide to visually-impaired people in Dorset, but we have done this whilst at the same time putting the Association into a much stronger financial position.

We have in fact over the last few years taken the Association from a situation where it offered very limited support and was losing money, to one that has a well-developed support system for visually-impaired people across the County and has made tremendous strides towards becoming financially sound.

We have achieved this through the hard work of Jonathan and his dedicated staff, with help from a group of nearly 400 very generous volunteers, and from the support given by our excellent Trustees.

Jonathan's report gives you the details of our activities throughout the year, and you will note from this the fact that we now have managed to consolidate the services that we now offer to our Members, and have expanded these to cover the whole County.

I mentioned last year that we could only maintain this increased level of services if we ensure that the Association had sustainable funding. This is particularly true for the forthcoming year where the whole Country is experiencing a period of considerable “belt-tightening”.

To meet challenge for the coming year the plan is to maintain the strategy that has proved successful this year (it was given in detail in last year's Annual Report and is just summarised below).

1. By making and winning high-quality bids to external organisations

Dorset Blind Association Trustee's Report

2. By raising the local communities' awareness of the excellent services we provide
3. By maintaining the Membership subscription, which not only provides us with extremely useful funds, but is an indication to external organisations of the support given to us by our Members
4. By organising a variety of external events to raise both useful funding and the profile of the Association throughout the County
5. By careful control (and reduction) of expenditure aided by support from some of the friends that we have made within the business community.

All of the above approaches have proved to help raise both awareness and funding, and it has been very noticeable over the year that we have had an increase in support from local organisations, with more people now including us on their Charity lists, or offering to run events on our behalf.

We have also had a noticeable increase in terms of the donations and legacies that we have received. This is all very encouraging and it is indicative of the fact that the Association is now recognised as a Charity that provides very good services and that fact that more people are aware of what we are doing.

As should be apparent from the above report you will be aware that I am very pleased with the progress that we have made in the Association in terms of services and funding.

But I must stress that we are all aware that we must not be complacent next year and in the future because we can foresee a potential shortage in the overall availability of funding due to the current financial situation in the UK and indeed worldwide.

However, we do take comfort from the fact that the Association is now on a much stronger financial footing, is delivering a large range of good support services throughout the County, and is recognised within the community for the improvements that it has made over the last few years.

Dorset Blind Association Trustee's Report

In conclusion, I would therefore like to say a big thank you to Jonathan and his enthusiastic and supportive staff, all our Members, the Volunteers, and the Trustees who have given so much of their valuable time supporting the Association over the past year.

John Andrews
Chair of the Trustees

Chief Executive Officer's Report 2010/11

Welcome to my 6th Annual Report for the Dorset Blind Association. I am writing this report at a time of great economic and other difficulties for many individual people and for the country as a whole and, given that scenario, the fact that I can report on another positive, productive and rewarding year for the charity gives me even greater pleasure than it normally would.

We have successfully continued and consolidated all of our services, we are helping even more people than ever before, we have the most active volunteers at any time in the charity's history and, perhaps most importantly, we have had a good year financially.

Our aim continues to be to reach out and provide practical help and support for as many people with sight loss in Dorset as possible. We always try to take our help directly to people, rather than expecting them to come to us and, subject to the resources at our disposal, we tailor our support to the specific individual needs of each person. While we cannot sadly cure the sight loss problem itself, we hope that our support will help to stop the sight loss causing or leading to any other physical or mental health problems, and that with our help, people with sight loss can continue to live full, healthy, independent and socially active lives.

In my report last year, as well as reviewing the past year, I also briefly looked ahead and mentioned a number of ways in which we hoped to work to continue to develop and improve the charity and I think that it is worth me briefly reflecting now on those.

Dorset Blind Association Trustee's Report

I talked first about wanting to maintain, improve and extend our existing services. Have we managed that at all during 2010/11?

There is no question that services have been maintained and in the current climate that itself is no mean achievement and should be celebrated.

I also think I can confidently say that our services have improved. We are truly blessed with staff and volunteers who are always willing to help and as part of that we also always try to listen to feedback we receive from people we help. We then use that feedback to drive constant tweaks and adjustments to all the services we provide in an effort to constantly improve both efficiency and effectiveness.

The one area where there is nothing positive to report is in extending our services. In my report last year I specifically mentioned a desire to introduce a service at the Dorchester Hospital Eye Unit similar to that which we provide at Bournemouth. That remains on the agenda, along with some other new potential community support projects and I hope that in a year's time I will be able to report positive progress on this front.

I also talked in last year's report about wanting to work constructively with the statutory sector and continue to develop the relationships we have with that and this is certainly an area where very real and useful progress has continued to be made. Our staff and volunteers enjoy friendly, positive and mutually respectful working relationships with staff from both local government social services and health services, while at a strategic level we have a growing voice and influence. Most importantly I think, our development in this area over the past few years has shown and proved the value of always trying to work together with statutory partners in an open, honest and positive fashion, rather than just being critical, confrontational and aggressive towards them. The history of this and many other charities is spoilt by periods where that was sadly the prevailing attitude. That approach is, in my opinion, always doomed to ultimate failure and I promise here and now that this will never happen while the Dorset Blind Association remains within my care.

Dorset Blind Association Trustee's Report

Finally last year, in my looking ahead, I talked about finance and the need to operate to a balanced budget. During the financial year 2009/10 we came tantalisingly close to achieving this. That outcome was a huge improvement on previous years but still wasn't quite good enough. It made us all the more determined that we would achieve the holy grail of 'break even' in 2010/11 and so it is with the greatest pleasure that I can report that during the 2010/11 financial year we not only managed to operate to a balanced budget, but also posted a modest but incredibly useful surplus for the year.

This fantastic result really should be celebrated and is down to the hard work and effort of so many people. More specific detail on our financial performance is contained elsewhere in the Annual Report, but I would like to highlight just one point which I think is especially important and that is the support we receive from our members. In one way, shape or form, through a combination of lifetime or post death giving, members provided around one third of the income received during the year. This is not only a significant part of our income in its own right, but indirectly it also helped me to develop other income sources and then secure a lot more of the other income we generate. It is such a powerful message for me to be able to publish – that the very people we help are clearly so grateful for and appreciative of that help, that they freely, willingly and extremely generously give so much back to us and enable the charity to maintain and continue it's work. It really does impress other people to know this and makes them much more willing to give to us as well.

So please – and I can never stress this too strongly – if we have helped you and you value that help, please continue to give back to us, as much as you can and as often as you can.

Gifts in Wills are especially important and vital. The evidence we now have is irrefutable. While our general development and success of the past few years means that we can now generate significant amounts of income from other sources, without a steady flow of gifts being left by people in their Wills, we will always struggle to fully meet our overall income requirements.

Dorset Blind Association Trustee's Report

Turning now to the services which we provided during 2010/11, the main services continue to be our Home Visiting and Support service, the Resource Centre, the Sight Equipment vehicles, the Help and Support Desk service at the Royal Bournemouth Hospital Eye Unit and our wide range of social and activity clubs.

I will not go into the detail of any of these services in this report, as I have done that in previous years, but I would like to share just a few simple facts and figures with you, which I hope you will agree demonstrate just how much each of these services do and achieve.

So, in each case during the financial year 2010/11:

- Across the whole county, at least 750 blind or partially sighted people now benefit from the Home Visiting and Support Service every year, and already 180 volunteers are recruited, trained and managed by the team of Co-ordinators. Those volunteers give an ever increasing amount of time to help the service users, already more than 9,300 hours of their time a year, which has an equivalent economic value of almost £120,000, (based on the 2009 figure for median gross hourly earnings of full time employees).
- The Resource Centre helped more than 3,250 people, by telephone enquiry or personal visit, with an unbelievably wide range of advice and information requests and practical assistance with a comprehensive range of sights loss aids and equipment.
- Just one of the Sight Equipment vehicles made an incredible 552 individual calls and travelled almost 16,000 miles around North, West and central Dorset.
- The Help and Support Desk service at the Royal Bournemouth Hospital Eye Unit provided advice, help and support for more than 1,600 people.

Dorset Blind Association Trustee's Report

- In an average month, about 450 people attended one or more of our social and activity clubs.

I think these simple statistics not only speak for themselves, but also speak loudly and clearly that we are truly making a significant difference for many people with sight loss across the whole county.

A very large part of all of this activity is, of course, made possible by the tireless efforts of our staff team, but it remains the case that the full extent of all we do is only possible because of the contribution made by our wonderful volunteers. Earlier in this report I said that we now have the most active volunteers that we have ever had. The number has increased by almost 15% during the year and we now have nearly 400 working on a regular basis to help our members in a variety of ways.

I think that through a combination of previous Annual Reports and presentations of volunteer long service awards I have probably used all the eulogies I know to praise our volunteers, individually and collectively. I'm afraid that I can't now think of anything new or different to say in this report so I will, therefore, say just the two words which matter most - "Thank you".

I say this to each and every volunteer, whatever you do for us and I say it most especially on behalf of the members, but also on behalf of myself and the whole staff team. We all really appreciate everything you do for us and are enormously grateful for your kind, generous and ongoing support.

All of the services we provide, and all of the effort made by staff and volunteers alike, go towards trying to constantly achieve the charity's mission statement, which is to help make life better for visually impaired people.

Are we successful in achieving that? I'm sure that there must be some few occasions when, for all sorts of reasons, we do not quite manage that, but for the great majority of the time I really do think that we do and in some ways that is probably the most important

Dorset Blind Association Trustee's Report

thing for me to be able to say in any annual report – that we are doing what we set out to do.

I also know that we are achieving this because of the continually growing number of testimonials and messages of thanks we receive. During the last year one of these especially stayed in my mind. It was from a lady who had been receiving help from the Home Visiting and Support service and she had contacted me to say how grateful she was and that it was really helping her. When I asked her why that was so, she simply said that her volunteer visitor not only made sure that she had food for the stomach, but also made sure that she had food for her soul. I think that sums up beautifully just what a difference our help can make.

So in conclusion, I think we can acknowledge and celebrate a very successful year for the charity. We are making a real positive difference to the lives of people with sight loss in Dorset. We continue to meet a need which otherwise would be substantially unmet. We do it quietly, efficiently and effectively. In business terms we provide fantastic value for money, achieving enormous outputs and fantastic results with comparatively little resources. And last but not least, we have the greatest asset of all, a strong and united team of staff and volunteers, all pulling together and committed to achieving the same result.

We can all be proud of our charity and what it does.

**Jonathan Holyhead,
Chief Executive Officer**

Dorset Blind Association Trustee's Report

Treasurer's Report 2010/11

A summary of financial results for 2010/11 is provided later in this report. I am pleased to report that our finances continued to improve during the past year in spite of a very difficult economic climate nationally with its almost inevitable pressure upon the charitable sector. Members may recall that a net loss of £66,626 two years ago, was greatly reduced to a small deficit of £8,312 in 2009/10. Our latest results reveal a surplus of £33,805. This improvement is due largely to efforts made both to develop and consolidate major income sources including grants, membership subscriptions, local fund raising activities and legacies. At the same time the Association maintained a tight control of its expenditure with an absolute minimum disruption to front-line services.

Ron Lee – Hon Treasurer

Governance and Management Structure

The Association is a membership organisation which appoints new Trustees from within that membership in accordance with the Association's Constitution. Recruitment and training of the Trustees is effected by a variety of means; by a Trustee Handbook, supplemented by in-house training. Management of the affairs of the Association is vested in the Executive Committee who may appoint such sub-committees and staff as may seem fit. The Finance and General Purposes Committee in conjunction with the Chief Executive have delegated authority for the day to day management of the Association, reporting back to the Executive Committee on a regular basis.

Public Benefit

The Trustees have given due regard to public benefit when planning the charity's activities, in accordance with Sections G2 and G3 of the Charity Commission's General Guidance on Public Benefit (January 2008),

The charity achieves its mission statement and purposes through the provision of a variety of activities, services, help and support for visually impaired people of Dorset, all of which aim to help those

Dorset Blind Association Trustee's Report

people to maintain healthy, independent and socially inclusive lives notwithstanding the impact of the loss of sight.

Statement of Trustees' Responsibilities

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

The law applicable to charities in 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 judgements 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;
- 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 1993, the Charity (Accounts and Reports) Regulations 2008 and the 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.

Dorset Blind Association Trustee's Report

Financial Review

The results are summarised later in the report. Total income increased from £305,557 the previous year to £328,532. This was a result of receiving a substantially higher level of legacy income.

By comparison, charitable expenditure has decreased from £308,050 to £273,774. Gains arising from the disposal and revaluation of assets amounted to £1,822 compared to £16,423 the previous year.

Reserves Policy

In determining the Association's Reserve Policy, the Trustees have taken into account inter alia:-

- The unpredictable nature of income from donations and gifts.
- That it would be very undesirable to have to cut off services on which the visually or hearing impaired rely.

The Trustees have agreed the Associations' Reserve Policy as:-

- A minimum of twelve months unrestricted operating expenditure;
- Commitments such as redundancy or rental charges which would need to be met if the Association ceased to exist.

The policy is reviewed and, if necessary, revised at least annually when the financial statements are approved.

The free reserves at 31 March 2011 are £172,977 (2010 - £133,248), this falls short of the £250,000 operating expenditure per the policy, the trustees are working towards building up the reserves.

Investment Policy

The Trustees acknowledge the key role played by investment income as a significant element of the Association's overall income needs. They have appointed a firm of stockbrokers, Charles Stanley, to manage a portfolio of investments on their behalf. Decisions regarding the purchase or sale of any investment are made only after taking into consideration professional advice obtained from this firm.

Dorset Blind Association Trustee's Report

Investments held comprise a balanced portfolio with a low to medium level of risk. The current portfolio is 60% medium risk and 40% low risk.

In addition, the Trustees periodically review the use of its several bank deposit accounts. This ensures that on the one hand an adequate level of interest is obtained whilst at the same time permitting cash sums to be drawn upon as the need arises.

Risk Management

From time to time the Trustees review the nature of major risks to which the Charity may be exposed. As a consequence they have designed and established systems aimed at managing those risks. As part of the review, various systems and procedures are currently being revised in order to ensure that the potential consequences of any major risk have been properly considered.

Future Plans

The Trustees recognise the need to develop a broad range of sustainable income streams to support the future work of the Association and they are developing plans to work towards this aim.

They are also giving thought to the future legal structure which it may be most appropriate for the Charity to operate within, the strategic direction which the work of the Charity should take and the potential value of partnerships and other co-operative working arrangements with other charities to help achieve this.

Approved by the Trustees on 8 June 2011 and signed on their behalf by:

.....
John Andrews
Trustee

Independent Examiner's Report to the Trustees of Dorset Blind Association

I report on the accounts of the Trust for the year ended 31 March 2011, which are set out on the following pages.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 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 ICAEW

It is my responsibility to:

- Examine the accounts under section 43 of the 1993 Act;
- Follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- 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 prepared 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 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.

Independent examiner's statement

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

**Independent Examiner's Report to the Trustees
of Dorset Blind Association**

1) Which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 41 of the 1993 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 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.

William Law BSc FCA
(a partner of)
Princecroft Willis LLP,
Chartered Accountants
Date: 10 June 2011

Towngate House
2-8 Parkstone Road
Poole
Dorset
BH15 2PW

Dorset Blind Association
Statement of Financial Activities for the
Year Ended 31 March 2011

	Note	Un- restricted Funds £	Restricted Funds £	Total Funds 2011 £	Total Funds 2010 £
Income resources					
Incoming resources from generated funds					
Voluntary income	2	203,883	67,302	271,185	245,431
Activities for generating funds	3	18,173	-	18,173	17,687
Investment income	4	6,055	15	6,070	4,751
Incoming resources from charitable activities	5	23,658	-	23,658	27,555
Other incoming resources	6	9,446	-	9,446	10,153
Total incoming resources		261,215	67,317	328,532	305,557

Resources expended					
Costs of generating funds Fundraising trading: cost of goods sold and other costs		12,176	-	12,176	12,351
Charitable activities	7	205,962	67,812	273,774	308,050
Governance costs	8	10,599	-	10,599	9,911
Total resources expended		228,737	67,812	296,549	330,312
Net incoming (outgoing) resources before transfers		32,478	(495)	31,983	(24,735)

Dorset Blind Association
Statement of Financial Activities for the
Year Ended 31 March 2011

Transfers		-	-	-	-
Gross transfers between funds					
Net incoming (outgoing) resources before other recognised gains and losses		32,478	(495)	31,983	(24,735)
Other recognised gains/losses		1,822	-	1,822	16,423
Gains on investment assets					
Net movement in funds		34,300	(495)	33,805	(8,312)
Reconciliation of funds					
Total funds b/fwd		166,475	26,876	193,351	201,663
Total funds c/fwd		200,775	26,381	227,156	193,351

All incoming resources and resources expenditure derive from continuing activities.

Dorset Blind Association
Statement of Financial Activities for the
Year Ended 31 March 2011

Balance Sheet as at 31 March 2011

		2011		2010	
	Note	£	£	£	£
Fixed assets					
Tangible assets	12		27,798		33,227
Investments	13		114,232		114,475
			142,030		147,702
Current assets					
Stocks and work in progress		1,697		2,144	
Debtors	14	71,333		6,810	
Cash at bank and in hand		53,629		76,936	
		126,659		85,890	
Creditors: Amounts falling due within one year	15	(41,533)		(40,241)	
Net current assets			85,126		45,649
Net assets			227,156		193,351
The funds of the charity:					
Restricted funds	18/19		26,381		26,876
Unrestricted funds					
Unrestricted income funds	18/19		200,775		166,475
Total charity funds			227,156		193,351

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Approved by the Board on 8 June 2011 and signed on its behalf by:

.....
 John Andrews
 Trustee

**Dorset Blind Association
Notes to the Financial Statements for the
Year Ended 31 March 2011**

The notes which follow form an integral part of these financial statements.

1. Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, the Financial Reporting Standard for Smaller Entities (effective April 2008) and the Charities Act 1993.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Designated funds are unrestricted funds set aside at the discretion of the trustees for specific purposes.

Further details of each are disclosed in note 18.

Incoming resources

Voluntary income including donations, legacies and grants that provide core funding or are of a general nature is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received. Such income is only deferred when:

Dorset Blind Association
Notes to the Financial Statements for the
Year Ended 31 March 2011

- the donor specifies that the grant or donation must only be used in future accounting periods; or
- the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

The charity received the benefit of work carried out by volunteers and free use of certain premises for meetings of groups of members. No value has been recognised in these accounts for these.

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

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.

Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Dorset Blind Association
Notes to the Financial Statements for the
Year Ended 31 March 2011

Depreciation

Depreciation on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Computer equipment	100%
Motor vehicles	25% reducing balance
Improvements to leasehold	10 years straight line

Investments

Fixed asset investments are included at market value at the balance sheet date.

Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the statement of the financial activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the statement of financial activities based on the market value at the year end.

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for absolute and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

Operating leases

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

Dorset Blind Association
Notes to the Financial Statements for the
Year Ended 31 March 2011

2. Voluntary income

	Unrestricted Funds	Restricted Funds	Total Funds 2011	Total Funds 2010
	£	£	£	£
Legacies	81,838	-	81,838	46,193
Other gifts	31,498	-	31,498	35,380
Other grants	90,547	67,302	157,849	163,858
	<u>203,883</u>	<u>67,302</u>	<u>271,185</u>	<u>245,431</u>

3. Activities for generating funds

	Unrestricted Funds	Restricted Funds	Total Funds 2011	Total Funds 2010
	£	£	£	£
Sales of donated goods	5,872	-	5,872	5,509
Sales of purchased goods	12,301	-	12,301	12,178
	<u>18,173</u>	<u>-</u>	<u>18,173</u>	<u>17,687</u>

4. Investment income

	Unrestricted Funds	Restricted Funds	Total Funds 2011	Total Funds 2010
	£	£	£	£
Income from listed investments	6,036	-	6,036	4,731
Interest on cash deposits	19	15	34	20
	<u>6,055</u>	<u>15</u>	<u>6,070</u>	<u>4,751</u>

Dorset Blind Association
Notes to the Financial Statements for the
Year Ended 31 March 2011

5. Incoming resources from charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2011	Total Funds 2010
	£	£	£	£
Fundraising income	16,714	-	16,714	19,992
Lottery ticket sales	6,944	-	6,944	7,563
	<u>23,658</u>	-	<u>23,658</u>	<u>27,555</u>

6. Other incoming resources

	Unrestricted Funds	Restricted Funds	Total Funds 2011	Total Funds 2010
	£	£	£	£
Marketing income	7,560	-	7,560	10,101
Other income	1,886	-	1,886	52
	<u>9,446</u>	-	<u>9,446</u>	<u>10,153</u>

7. Analysis of charitable activities

	Charitable Activity £	Total £
Grant funding of activities	-	-
Fundraising costs	477	477
Employment costs	196,770	196,770
Establishment costs	19,986	19,986
Office expenses	2,029	2,029
Sundry and other costs	26,548	26,548
Cleaning	13,716	13,716
Advertising and promotion	3,921	3,921
Bad debt expense	-	-
Bank charges	12	12
Depreciation of tangible fixed assets	8,380	8,380
Loss/(profit) on sale of fixed assets held for charity's own use	1,965	1,965
	<u>273,774</u>	<u>273,774</u>

Dorset Blind Association
Notes to the Financial Statements for the
Year Ended 31 March 2011

Charitable activities in the prior year amounted to £308,050

8. Governance costs

	Unrestricted Funds	Restricted Funds	Total Funds 2011	Total Funds 2010
	£	£	£	£
Independent Examiners' fees	1,880	-	1,880	1,553
Legal and professional costs	8,719	-	8,719	8,358
	10,599	-	10,599	9,911

9. Trustees' remuneration and expenses

No trustees received any remuneration nor reimbursed expenses during the year.

10. Net incoming/(outgoing) resources

Net incoming/(outgoing) resources is stated after charging:

	2011 £	2010 £
Depreciation of tangible fixed assets	8,380	6,682
Loss/(profit) on disposal of investments	1,965	-

11. Employees' remuneration

The average number of persons employed by the charity (including trustees) during the year was as follows:

	2011 No.	2010 No.
Administration	8	8

Dorset Blind Association
Notes to the Financial Statements for the
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The aggregate payroll costs of these persons were as follows:

	2011 £	2010 £
Wages and salaries	170,536	193,130
Social security	13,444	12,649
	<u>183,980</u>	<u>205,779</u>

No employee earned £60,000 per annum or more.

12. Tangible fixed assets

	Leasehold Improvements £	Motor Vehicles £	Computer Equipment £	Total £
Cost				
As at 1 April 2010	38,366	11,382	23,205	72,953
Additions	-	-	2,951	2,951
As at 31 March 2011	38,366	11,382	26,156	75,904

Depreciation				
As at 1 April 2010	11,510	5,011	23,205	39,726
Charge for year	3,836	1,593	2,951	8,380
As at 31 March 2011	15,346	6,604	26,156	48,106

Net book value				
As at 31 March 2011	<u>23,020</u>	<u>4,778</u>	-	<u>27,798</u>
As at 31 March 2010	<u>26,856</u>	<u>6,371</u>	-	<u>33,227</u>

Dorset Blind Association
Notes to the Financial Statements for the
Year Ended 31 March 2011

13. Investments held as fixed assets

	Listed Investments £
Market value	
As at 1 April 2010	114,475
Revaluation	1,822
Additions	53,658
Disposals	(55,723)
As at 31 March 2011	114,232
Net book value	
As at 31 March 2011	<u>114,232</u>
As at 31 March 2010	<u>114,475</u>

The historic cost of the investments at 31 March 2011 amounted to £100,942 (2010 - £104,543).

14. Debtors

	2011 £	2010 £
Debtors and prepayments	<u>71,333</u>	<u>6,810</u>

15. Creditors: Amounts falling due within one year

	2011 £	2010 £
Creditors for ordinary activities	11,266	9,191
Deferred income	30,267	31,050
	<u>41,533</u>	<u>40,241</u>

Dorset Blind Association
Notes to the Financial Statements for the
Year Ended 31 March 2011

16. Operating lease commitments

As at 31 March 2011 the charity had annual commitments under non-cancellable operating leases as follows:

Operating leases which expire:

Land & Building

	2011 £	2010 £
Over five years	16,000	16,000

17. Related Parties

Controlling entity - The charity is controlled by the trustees.

18. Analysis of funds

Column 1 – At 1 April 2010

Column 2 – Incoming resources

Column 3 – Resources expended

Column 4 – Other recognised gains/losses

Column 5 – At 31 March 2011

	Column 1 £	Column 2 £	Column 3 £	Column 4 £	Column 5 £
Designated Funds					
Designated funds	165,000	-	-	-	165,000
General Funds					
Unrestricted income fund	1,475	261,215	(228,737)	1,822	35,775
Restricted Funds					
National Lottery Fund	1,412	67,306	(67,264)	-	1,454
Gossow Fund	3,178	-	-	-	3,178
Childrens Fund	7,932	4	-	-	7,936
VIP Diary Group	14,354	7	(548)	-	13,813
	26,876	67,317	(67,812)	-	26,381
	193,351	328,532	(296,549)	1,822	227,156

Dorset Blind Association
Notes to the Financial Statements for the
Year Ended 31 March 2011

19. Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2011	Total Funds 2010
	£	£	£	£
Tangible assets	27,798	-	27,798	33,227
Investments	114,232	-	114,232	114,475
Current assets	101,239	26,381	126,659	85,890
Creditors: Amounts falling due within one year	(42,494)	-	(41,533)	(40,241)
	<u>200,775</u>	<u>26,381</u>	<u>227,156</u>	<u>193,351</u>

19.1 Post Balance Sheet events

On 1 April 2011, the operations, commitments, assets and liabilities of this unincorporated charity were transferred to Dorset Blind Association, a charitable company limited by guarantee and incorporated under the Companies Act 2006; company number 07435564; charity number 1140321.

**The following pages do not form part of the statutory financial
statements**

**Dorset Blind Association -Statement of financial activities by
fund Year Ended 31 March 2011**

	Designated fund 2011 £	Designated fund 2010 £
Net incoming/(outgoing) resources before transfers	-	-
Transfers		
Gross transfers between funds	-	(10,000)
Net movements in funds	-	(10,000)
Reconciliation of funds		
Total funds brought forward	165,000	175,000
Total funds carried forward	<u>165,000</u>	<u>165,000</u>

	Unrestricted income fund 2011 £	Unrestricted income fund 2010 £
Incoming resources		
Incoming resources from generated funds		
- Voluntary income	203,883	168,116
- Activities for generating funds	18,173	17,687
- Investment income	6,055	4,736
Incoming resources from charitable activities	26,658	27,117
Other incoming resources	9,446	10,153
Total incoming resources	261,215	227,809

Resources expended		
Costs of generating funds		
- Fundraising trading: cost of goods sold and other costs	12,176	12,351
Charitable Activities	205,962	239,369
Governance costs	10,599	9,911
Total resources expended	228,737	261,631

Net incoming/(outgoing) resources before transfers	32,478	(33,822)
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Dorset Blind Association
Statement of financial activities by fund
Year Ended 31 March 2011

Transfers		
Gross transfers between funds	-	10,000
Net incoming/(outgoing) resources before other recognised gains and losses	32,478	(23,822)

Other recognised gains/losses		
Gains on investment assets	1,822	16,423
Net movement in funds	34,300	(7,399)

Reconciliation of funds		
Total funds brought forward	1,475	8,874
Total funds carried forward	<u>35,775</u>	<u>1,475</u>

Dorset Blind Association
Statement of financial activities by fund
Year Ended 31 March 2011

	National Lottery Fund 2011 £	National Lottery Fund 2010 £
Incoming resources		
Incoming resources from generated funds		
- Voluntary income	67,302	66,381
- Investment income	4	3
Total incoming resources	67,306	66,384
Resources expended		
Charitable activities	67,264	65,259
Total resources expended	67,264	65,259
Net movement in funds	42	1,125
Reconciliation of funds		
Total funds brought forward	1,412	-
Total funds carried forward	<u>1,454</u>	<u>1,125</u>

Dorset Blind Association
Statement of financial activities by fund
Year Ended 31 March 2011

	Gossow Fund 2011 £	Gossow Fund 2010 £
Incoming resources		
Incoming resources from generated funds		
- Investment income	-	1
Total incoming resources	-	1
Net movement in funds	-	1
Reconciliation of funds		
Total funds brought forward	3,178	3,177
Total funds carried forward	<u>3,178</u>	<u>3,178</u>

Dorset Blind Association
Statement of financial activities by fund
Year Ended 31 March 2011

	Childrens Fund 2011 £	Childrens Fund 2010 £
Incoming resources		
Incoming resources from generated funds		
- Voluntary income	-	10,911
- Investment income	4	5
Incoming resources from charitable activities	-	438
Total incoming resources	4	11,354
Resources expended		
Charitable activities	-	3,422
Total resources expended	-	3,422
Net movement in funds	4	7,932
Reconciliation of funds		
Total funds brought forward	<u>7,932</u>	<u>-</u>
Total funds carried forward	<u>7,936</u>	<u>7,932</u>

Dorset Blind Association
Statement of financial activities by fund
Year Ended 31 March 2011

	VIP Diary Fund 2011 £	VIP Diary Fund 2010 £
Incoming resources		
Incoming resources from generated funds		
- Voluntary income	-	23
- Investment income	7	6
Total incoming resources	7	29
Resources expended		
Charitable activities	548	-
Total resources expended	548	-
Net movement in funds	(541)	29
Reconciliation of funds		
Total funds brought forward	14,354	14,612
Total funds carried forward	<u>13,813</u>	<u>14,641</u>