

**COMPANY REGISTRATION NUMBER: 02578918**  
**CHARITY REGISTRATION NUMBER: 1045841**

**Wales Council of the Blind**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 March 2024**

**CARSTON**  
Chartered accountants  
1st Floor, Tudor House  
16 Cathedral Road  
Cardiff  
CF11 9LJ

**Wales Council of the Blind  
Company Limited by Guarantee  
Financial Statements  
Year ended 31 March 2024**

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**Wales Council of the Blind**  
**Company Limited by Guarantee**  
**Trustees' Annual Report (Incorporating the Director's Report)**  
**Year ended 31 March 2024**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

**Chair's report**

Looking back over my second 3-year term as Chair of Wales Council of the Blind, I am extremely proud of the progress made under very challenging conditions. The pandemic offered new opportunities with WCB playing a crucial role in bringing the sector together. This strengthened our role as an umbrella body and, in no small part, helped us to secure three years Welsh Government funding. This is the last year of our current grant, and we look forward to working with Welsh Government to secure future sustainable core funding. We have also worked hard to reduce any future drawdown on our investment portfolio and have secured a 1-year grant from the Vision Foundation. This project shall provide the tools for optometrists throughout Wales to determine if their Low Vision Service patients are at risk of social isolation or loneliness.

We continue to focus our core work centred on three main areas: information services, network support, and service improvement. Perspectif and Sylw are being recognised as valuable resources, and the Wales Vision Forum is a great illustration of what an umbrella body can achieve in an otherwise geographically dispersed group of organisations.

The trustees are grateful to our staff and volunteers for all their work, and it is a real privilege to see first-hand the collaboration amongst our members. We continue to provide our core information services by providing a wealth of information to professionals and people with sight loss through Sylw, social media and Perspectif. I am particularly proud of the support we offer smaller local societies and hope that their membership will increase as a result of our projects with LVSW.

Finally, I would like to thank my fellow trustees for their work and support during this time.

Janice Powers  
Chairperson

## Wales Council of the Blind

### Company Limited by Guarantee

#### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

#### Reference and administrative details

<b>Registered charity name</b>	Wales Council of the Blind	
<b>Charity registration number</b>	1045841	
<b>Company registration number</b>	02578918	
<b>Principal office and registered office</b>	Hastings House Fitzalan Place Unit 3.1 Cardiff CF24 0BL	
<b>The trustees</b>	Ms J Powers Mr Peter Curtis Mr Brian Mawby Mrs Miriam Wright Ms J Thomas Mr B J Hobart Dr R Stiff Michelle Wall (Appointed 6/11/2023) Helen Simon (Appointed 6/11/2023) Malcolm John Nicholas (Appointed 6/11/2023)	
<b>Company secretary</b>	Owen J Williams	
<b>Independent examiner</b>	Farzana Ahmed FCCA 1st Floor, Tudor House 16 Cathedral Road Cardiff CF11 9LJ	

## Wales Council of the Blind

### Company Limited by Guarantee

#### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

#### Objectives and activities

Wales Council of the Blind's charitable objects are "to promote the welfare of blind and partially sighted persons, and the prevention of blindness".

Wales Council of the Blind (WCB) is the independent umbrella agency for vision impairment in Wales representing blind and partially sighted people and the clubs and societies who support them. Our independence enables us to act as an impartial observer, advocate, intermediary and evaluator for this complex, diverse group of organisations and services. In carrying out our charitable objectives, services to people with sight loss are improved.

We gather the opinions and views of people with sight loss through groups and consultation. We put their voice at the centre of what we do, reporting on their views to the people who are responsible for the services that help them. We also act as an agency to direct people to these services, giving them impartial advice and choice.

The trustees confirm that they complied with the duty in Section 4 of the Charities Act 2006 to have due regard for the Charity Commission's guidance on public benefit.

Our work over the last year has focussed on three strategic priorities:

- 1) Information services
- 2) Network support
- 3) Service improvement

WCB upholds the following principles throughout our work:

- Beneficiaries first
- Integrity
- Openness
- Honesty
- Accountability
- Trust

## Wales Council of the Blind

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

### Achievements and performance

#### A) Information services.

Wales Vision Forum recognises us as the best organisation to serve as a single point of access for the sector. Perspectif enables us to achieve this by listing the broad range of services and support across Wales. We will be signing up and providing training on the latest features of Perspectif to Vision Rehabilitation Specialists (VRS) across Wales.

LVSW have allowed us to list all **LVSW accredited Optometrists** on Perspectif. This is particularly important at the time as the Wales Eye Care Service (WECS) website no longer exists. Information concerning WECS is now provided on nhs.wales portal. For further information relating to Low Vision Services, patients are advised to contact their local optometrist or search Perspectif for an optometrist in your area.

A **training module** was developed to aid practitioners in the use of Perspectif and will form part of the accreditation requirements. One session has taken place.

WVF members have agreed that WCB's telephone number and support webpage will be the only contact in the revised **CVI patient leaflet** to be updated as part of Optometry Reform (see below).

A Children's leaflet has been produced for distribution with the CVI. This is also available at the Perspectif library.

#### **WCB Signposting**

WCB has seen an increase in enquiries from optometrists, people with sight loss, and professionals. This is evidence that 'Perspectif' and our impartiality is being more widely recognised.

Under this present funding stream, WCB shall provide the following core information services:

- 1) Perspectif and Website
- 2) Perspectif Newsletters
- 3) Sylw
- 4) Social Media
- 5) Accessible Media
- 6) Other information services

## Wales Council of the Blind

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#### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

#### 1) PERSPECTIF and WEBSITE

Perspectif is a database of services and other resources. This will aid the 'Referral Pathways' explained further below. The main WCB site hosts Perspectif and other resources including Sylw bulletin.

As well as offering the only place online to identify local LVSW practitioners, Perspectif now offers an improved search facility using keywords, searching on library records, and an events calendar. There is better linkage between areas of Perspectif such as relevant services appearing under definitions in the glossary.

Sylw continues to be the main feature of the site generally and we are working to ensure news items are routinely linked to records in the Perspectif database, particularly Service Provider records.

Hypertext Transfer Protocol Secure (HTTPS) level security exists across the whole site.

#### 2) PERSPECTIF NEWSLETTERS

Roundup has been replaced by Perspectif Newsletters for the time being. They are produced on an ad-hoc basis.

We update readers (notably the LVSW practitioners) on changes and additions to the database through a newsletter. Over the last 6 months we have sent out:

- A Guide on using Perspectif.
- Talking magazines and transcriptions,
- Focus on Children's Services.

We will continue to send out themed editions. The next edition will focus on the importance of the Certificate of Vision Impairment (CVI) for accessing services.

#### 3) SYLW

Sylw is a weekly bulletin distributed via email and on the website. It is also produced in alternative formats monthly and distributed by post. Sylw is distributed to a total readership of 5,314. This includes alternative formats (511). We also distribute to all eye clinics.

## Wales Council of the Blind

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#### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

#### 4) SOCIAL MEDIA

We shall continue to use our Facebook, Instagram and Twitter accounts to promote the work of the sector.

WCB has 1975 X (Twitter) followers; 399 Facebook (regional forum group 43); 302 Instagram.

#### 5) ACCESSIBLE MEDIA

We produce our materials, and that of member organisations, in accessible formats - notably large print and audio.

We continue to send newsletters and papers for:

- Visual Impairment Merthyr Tydfil
- Visual Impairment Breconshire
- Radnorshire Association for the Blind
- Ceredigion Association for the Blind
- Macular Society

We have produced accessible materials and distributed them on behalf of Royal Society for Blind Children under our project with them.

#### 6) OTHER INFORMATION SERVICES

##### Social prescribing

Perspectif is included in a document that has been created on social prescribing as part of Optometry Contract Reform. The rationale was to have a live document on an eye care specific part of the NHS website, to be used as a reference for professionals in their day-to-day practice. There was definitely a wish to make this very general as there is a drive towards holistic care, and hence social prescribing across the whole gamut of conditions and lifestyles, rather than specifically eye related suggestions. There is a suggestion of directing people to Dewis and Perspectif (sight loss specific) that would remove the need to submit continual updates. This is being considered by the clinical leads.

WGOS 4: practitioners will now be required, as part of their claim for payments, to provide data on whether they have signposted the patient to the third sector. This is an important step in improving and monitoring referrals.

Throughout the WGOS 4 manual there are additional points where the optometrist will actively seek to support a patient through the provision, signposting and/or referral to sources of trusted information and support, as part of an examination. Local guides will be published by Wales Council of the Blind. Written information should be provided in the patient's preferred accessible format.



## Wales Council of the Blind

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Year ended 31 March 2024

### Certification of Vision Impairment (CVI) Wales in Primary Care

WCB chaired the advisory group (2020) that explored the option of LVSW/EHEW accredited practitioners carrying out CVI(W) in the high street. We have been involved in the process throughout.

Press release relating to LVSW/CVI is available at <https://wcb-ccd.org.uk/news/4946>

### Patient leaflets

**We have been working with organisations in the sector to produce two important leaflets.**

'What next? Your guide to Dry AMD and finding advice, information and support', is given to all patients who have a CVI(W) completed in Primary Care. Perspectif is used to direct patients to support and services.

'Support for Parents and Families of Children with Vision Impairments' will be included within a letter that will be sent by LVSW to every child, young person, and their families as part of the CVI process.

### **B) Network support.**

Wales Council of the Blind has a responsibility to bring the sector together through various forums. Many of these are managed by WCB.

#### **Wales Vision Forum**

WCB chairs and provides secretariat for the Wales Vision Forum and directs its work. The purpose of the Forum is for national, local and specialist organisations representing people with sight loss to come together to share, discuss and outline work programmes and priorities to enhance joint working and reduce duplication to maximise our collective reach and impact.

The Forum is a platform for sharing information, sharing good practice and expertise, consulting and identifying opportunities to support service and campaign planning.

The group will also focus on the work of relevant work-streams. Task and Finish groups will be established for specific areas of work.

WVF T&F Group on Optometry Reform has continued, with forum members sitting on each of the key groups. Our Director sat on the WGOS (Clinical 1 and 2) working group, as well as WGOS Implementation Working Group (which met fortnightly). These groups have now been discontinued.

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Year ended 31 March 2024

Our Director also sits on the Ophthalmology Clinical Implementation Network (CIN) representing the Wales Vision Forum. WCB and RNIB meet quarterly to ensure that we provide a joint response to concerns raised by people with sight loss and our wider membership.

WCB, RNIB and the Macular Society have also met with Hywel Dda UHB to discuss waiting times for macular injections. This has been hugely positive. Waiting times have been reduced and two new nurse injector posts have been applied for. The rehabilitation / habilitation T&F Group has met several times to receive updates but will continue to meet monthly once we are able to report a way forward. WCB and Guide Dogs have met twice monthly to take this work forward.

A new report from RNIB Cymru reveals how cost of living increases have had a devastating effect on people with sight loss. Focus group participants listed Wales Council of the Blind as providing key sources of information and support. This is an example where regular correspondence through Sylw for example has enabled us to keep people with sight loss informed on a range of different topics including cost of living.

### Geographic Atrophy pilot

We attended a round table discussion at the Senedd on '**Addressing the challenges of Geographic Atrophy in Wales**'.

There will be an estimated 5,000 eligible patients with Geographic Atrophy in Wales who may require 6 injections per year which equates to 30,000 injection appointments starting in around 18 months. Concerns were raised about the limited number of trained injectors currently available to administer the treatment.

Clinicians in Wales are supportive of an NHS delivered service and are confident that they can deliver this to the proposed number of patients. However, they will be unable to do this without adequate planning due to the increased burden on the service in Wales.

We have written to Eluned Morgan MS, to:

- a) understand what plans are being made to manage this increase in referrals to secondary care;
- b) discuss what steps Welsh Government are taking to ensure that patients can be brought onto the programme once new GA drugs are approved;
- c) understand how health boards can administer ongoing GA injections on time for it to work, which is already a problem in the administering of Wet AMD drugs.

## Wales Council of the Blind

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#### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

#### Visionary

**Visionary members in Wales.** Visionary is the UK umbrella organisation for local societies serving people with sight loss. WCB is the representative for Wales on Visionary's Members' Representative Forum. This is an opportunity to extend the reach of the voice of local societies into the UK agenda. Our Engagement Officer attended 5 meetings during this period and continues to feed information to our Visionary members, as well as receive feedback through WWF. We have held Visionary meetings with local societies specifically to discuss the sight loss pathway work (a task and finish group has been established). Local and Regional societies who are members of WCB are entitled to free membership of Visionary.

WCB's Director stood down as Chair of Visionary after 5 years in office but will remain on the board of trustees until 2026.

Our Director co-presented a workshop on rehabilitation at Visionary's conference in late September ensuring that a Welsh-perspective was provided. He also highlighted the low vision service and how it played an important role in referrals to social care and the third sector.

He was also a panel member on collaborative working and highlighted the work of the Wales Vision Forum.

#### Other networks

We ensure that the voice of people with sight loss in Wales is represented in various networks. We sit on several networks including:

- Wales Rehabilitation Officers Forum;
- Wales Disability Reference Group;
- Cross Party Groups on Disability (WCB provides notetaking);
- Disability Equality Framework;
- Low Vision Service Wales Advisory Group: our Director, in his capacity as Chair, sits on the Wales Eye Care Service Joint Committee;
- Hywel Dda Eyecare Collaboration Group;
- Disability Rights Taskforce - including Task and Finish Group on Independent Living and Social Care Working Group;
- SENCOM Partnership Board that looks at service improvement for children and young people in education across Gwent;
- WGOS Implementation Working Group;
- Ophthalmology Clinical Implementation Network (CIN);
- Children and Young People Partnership meeting.

## Wales Council of the Blind

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#### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Richard Bowers, Communication Officer, sits on the **ASSIST** (a preventative approach to Access to a Sustainable, whole System pathway for older people with a viSion Impairment) **project steering group** and has contributed to the production of questionnaires and interview questions. The project hopes to address the need for more sustainable care and support for older people with vision impairment to help them live happier and more fulfilling lives.

In April, our Director will sit on a **Patient Communications Support Group** (as part of Ophthalmology reform) and be part of a steering group to look at Hospital to Community: the value to stakeholders of community low vision optometrists and providing certification of vision impairment in cases of dry age-related macular degeneration.

#### WCB Membership

In addition to ordinary membership support we work on the following areas:

**Supporting local organisations.** Our Engagement Officer sits on a number of local societies and provides a combination of secretarial support, newsletters, accessible media, and governance.

The Communications Officer maintains a web presence for Ceredigion Association for the Blind, Welsh Rehabilitation Officers Forum, and the Welsh Association for Visually Impaired Bowlers (WAVIB). We have ported their websites to a new server. WCB assists WAVIB with the development and promotion of the game of bowls within Wales.

**Regional Forums.** These are where individuals with sight loss are able to share their views and, to some extent, direct WCB's agenda. As an independent organisation we provide this crucial platform through which people are able to express themselves freely. Meeting face-to-face has continued to be difficult post pandemic.

We are seeking to introduce Thomas Pocklington Trust Sight Loss Councils in Wales. These could coexist with less frequent regional groups. We will review how we proceed over the next period.

We will work with Ceredigion Association for the Blind and partners to seek wider support to establish an online group of people with sight loss of working age. We have identified this as a gap.

#### WCB Perspectif.

We shall continue to support the sector in Wales through the online signposting portal 'Perspectif'. This has been adopted by LVSU (as mentioned above) and shall be updated accordingly.

## Wales Council of the Blind

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#### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

#### C) Service improvement.

##### Recognising the role of the Vision Rehabilitation Specialist

As highlighted in WCB's 'Addressing a Workforce Crisis in Wales', an ageing workforce and the lack of a qualification pathway in Wales combine to pose a threat to future provision and delivery of Rehabilitation Services in Wales, both now and in the immediate future.

The Wales Vision Forum is calling for Welsh Government to ensure all blind and partially sighted people can access the support they need to live life to the full. Adequate social care is fundamental to well-being, and for people with sight loss it is about thriving, not just surviving. We need national oversight of services to ensure they are consistently delivered to the required standard.

To achieve this:

1. Social Care Wales should work with local authorities, Welsh Rehabilitation Officers Forum (WROF) and the third sector to undertake a review of the Vision Impairment Good Practice Guidelines (WCB/WLGA 2006) (referencing the 10 Principles of Good Practice in Vision Rehabilitation (RNIB)) to establish minimum standards and good practice for service, workforce and commissioning. These can then be used as the basis for ongoing service monitoring.
2. The skill and expertise of Vision Rehabilitation Specialists (and Qualified Habilitation Specialists) must be recognised by making Vision Rehabilitation Specialists a regulated profession, on a par with those included in the Regulation and Inspection of Social Care (Wales) Act 2016 and listed on Social Care Wales website.
3. An advisory board should be established to address the workforce crisis across Wales.
4. A short-term post be created to lay the foundations for the above work. Welsh Government funding could enable this work to start from early Autumn and we shall seek support from all local authorities. The Welsh Rehabilitation Officers Forum, at their AGM on 17th July 2024, have supported the refresh of the guidelines.
5. An all-Wales post should be created to lead on establishing a consistent specialist assessment; national outcome measures; improved referral pathways; and provide supervision and mentoring for isolated workers on specific cases.

## Wales Council of the Blind

### Company Limited by Guarantee

#### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

#### Wales-based Rehabilitation Degree

Rehabilitation Work (Visual Impairment) - FdSc (Foundation Degree) is only currently available in Birmingham City University. WCB, WWF and WROF will continue to work together to explore a course to be delivered in Wales (see above). We have secured 5 places for Welsh students on the BCU course for the next 5 years.

#### The Map of the Third Sector VI Services

The Thomas Pocklington Trust commissioned WCB to produce a report on a map of services for people with sight loss in Wales. This shall lead the way for a larger UK report to be conducted by others in the future. It was an excellent opportunity for WCB to gain a stronger understanding of the strengths and weaknesses of the sector and to make improvements to the Perspectif database so that LVSW practitioners and others can seek the best support for their patients. The report found that community-delivered services can be hampered by the geography and communications in Wales and that some form of mobile support would be beneficial in many areas, an example being the Vision Support Mobile Resource Unit that visits various localities across North Wales.

#### CVI(W) Consent to share information

At December's (2023) Wales Vision Forum meeting, we discussed an opportunity to update the CVI Welsh Health Circular, as part of the planned rollout of CVIs completed in primary care for patients with bilateral Dry AMD. One suggestion was that the wording in 'You consent to share PART C' is revised from "They will also offer to assess your needs" – to "You are entitled to an assessment by a vision rehabilitation specialist". This change was accepted and will help to reinforce the role of the VRS.

#### Wales Rehabilitation Officers Forum (WROF)

Vision Rehabilitation Specialists in Wales will pay their own membership fees to Rehabilitation Workers Professional Network (RWPN) at a discounted rate, as previously offered to WCB. Unfortunately, we have seen a reduction in membership to RWPN since WCB had to stop paying. WCB can offer secretariat support to WROF. WCB's Director is the current Treasurer for WROF.

In November WROF held 2 workshops (South Wales and West Wales) on 'Collective alchemy: Unleashing the power of collaboration'. Vision Rehabilitation Specialists (VRSs), Eye Care Liaison Officers (ECLOs) and Manging Better workers attended. There will be a North Wales workshop in 2024/25.

**Wales Council of the Blind  
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**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2024**

**Equipment provided by local authorities through VRS**

WCB has provided advice to a local authority in relation to the provision of equipment. It is our understanding that it is a statutory duty for equipment to be purchased by the local authority that would keep someone healthy and safe. This would include mobility canes, liquid level indicators, etc, in other words items recommended by Vision Rehabilitation Specialists.

We added that people should not be encouraged to buy these products while waiting for rehabilitation. We also highlighted the low vision service in Wales and that they provide a range of optical aids and an electronic magnifier, as well as lighting solutions. We have evidence of a post code lottery across Wales of the equipment that is provided by social care. We will discuss these concerns with WROF.

**Referral Pathways**

We work with WWF, LVSW and partners to increase and improve referrals between health, social care, and the third sector.

**Eye Care Support Pathway**

WCB received a small grant from RNIB to work with our members to develop a Wales-based eye care support pathway. This project started in December and will include services unique to Wales such as LVSW. (We regard the LVSW as a key point in the pathway, so we have encouraged its greater visibility in the pathway in Wales).

We provided a case study for the UK-eye care support pathway that showed CVI(W) in primary care and referrals are made to VRS and third sector (using Perspectif). This highlighted the need for a Wales-specific pathway as support and services vary in devolved nations.

WCB established a Task and Finish Group with the first meeting held on 12th January. Questionnaires to be sent to people with sight loss, professionals and organisations were signed off at WWF meeting on 30th January. A report will be sent to RNIB in the spring.

**Eye Care Services in Wales**

Following the BBC coverage of the rise in R1 (highest priority) patients waiting beyond target, RNIB Cymru, Wales Council of the Blind, Guide Dogs Cymru and the Macular Society wrote to Eluned Morgan, Minister for Health and Social Services, about waiting times and eye care services in Wales.

## **Wales Council of the Blind**

### **Company Limited by Guarantee**

#### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2024**

The response received made it clear that the Minister is taking the need for reform seriously and she is clearly putting a lot of weight behind the National Clinical Strategy that the Royal College is working on.

#### **School Pupil Eye Care Service (SPECS)**

In September, WCB contributed to and co-signed a letter to Eluned Morgan, Minister for Health and Social Services, encouraging Welsh Government to make the School Pupil Eye Care Service (SPECS) in special schools in Wales a higher priority, and to address the wider needs of people with learning disabilities in Welsh Government's primary ophthalmic services reform protocols.

#### **Vision Foundation grant**

This WCB project shall provide the tools for optometrists throughout Wales to determine if their Low Vision Service patients (c. 10,000 per year) are at risk of social isolation or loneliness. The tools will be a) a set of trigger questions coupled with b) an online social prescribing portal, customised to the patient's particular circumstances. By providing timely interventions in the form of befriending, social activities, peer group support, relevant organisations, and information about ways to alleviate loneliness and isolation, the patient would be at a reduced risk of moving towards depression and requiring mental health services. The project will begin 1st April 2024. Research will be carried out by Rebecca John (Wales General Ophthalmic Service National Clinical Lead).

#### **Sight Loss Councils in Wales**

WCB met with Sight Life and Thomas Pocklington Trust (TPT) to discuss funding for Sight Loss Councils in Wales, under the umbrella of WCB. It is our intention to submit a joint bid with members. We will draft a bid and discuss it more widely with the sight loss sector.

#### **SenCom - Vision and Multi-Sensory Impairment Service**

SenCom closed its building in Cwmbran (November 2023). This decision was reached by the 5 local authorities and without consultation neither in general nor with the partnership board of which WCB is a member. We understand that the closure is to protect jobs, but WCB is concerned that there is a freeze on recently vacated posts and that this may impact negatively on this best practice regional service. WCB is working with the partnership board and service to seek reassurance that the closure will not impact on the children and families supported in any way. In March 2024, 2 frozen posts were advertised.



**Wales Council of the Blind**

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**Year ended 31 March 2024**

WCB is concerned that services could only be offered to those pupils with an Individual Development Plan (IDP). We believe that all pupils with vision impairment should have access to SenCom under the Equality Act 2010.

**Bus travel in Wales: Report on Disabled Person's Welsh Concessionary Travel Card and companion pass across Wales**

WCB and members of the Welsh Rehabilitation Officers Forum received concerns from people with sight loss about applying / renewing their disabled person's bus pass and/or companion pass. In August, we produced a report that has been presented to officials from Welsh Government / Transport for Wales in partnership with Guide Dogs Cymru. The process for applying for Disabled Person's and Companion bus passes must be consistent across Wales. The report listed a series of recommendations. As a result of the report, we understand that Transport for Wales is seeking to work with local authorities to ensure that there are consistent information and referral pathways across Wales. Unfortunately, there has been little progress made since the report was published and we have sought an update.

**Wales Eye Care Conference - 'Future Approach to Optometry: Successful Reform and Implementation'**

The conference took place on Wednesday, 22nd November. A total of 123 delegates attended. A full report was sent to Welsh Government colleagues.

## Wales Council of the Blind

### Company Limited by Guarantee

#### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

#### Financial review

With the ending of the financial year, the board of trustees report a year-end financial position of a deficit £11,005 (2023: deficit £39,987). This deficit includes net gains drawdown on investments revaluation of £8,844. Welsh Government funding has continued throughout the year.

WCB reserves policy is fully met and we have sufficient funds to plan for the future.

Unrestricted funds at year-end were £212,069 (2023: £223,074) with free reserves of £18,877 (2023: £1,987).

#### Investment Policy

Under articles of association the charity has the power to make any investment which the trustees see fit. The present policy is to keep an amount that represents short term operating requirements in liquid deposits (bank deposit accounts) and place the balance in the hands of a professional investment broker, to invest in wide range of fixed interest and equity funds. During the period 2015/16 the charity invested £200,000 with Quilter Cheviot as part of a Discretionary Managed Portfolio at a lower to medium tolerance of risk. WCB's investment objective is to grow the capital of the portfolio, as well as generating some degree of income. At the year-end WCB's managed portfolio was valued at £190,346. This was a net gain (due to drawdown) of £8,844 on the previous year. This will continue to be invested.

#### Reserves Policy

The Trustees have considered carefully the purpose of any reserves Wales Council of the Blind has or might have in the future. The stated aim of the reserves policy is to allow for unforeseeable events. This could be anything from replacing essential office equipment, to the sudden loss of funding. The amount should be sufficient to pay for staff redundancies and outstanding liabilities.

Reserves should be maintained at a level of 6 months operating costs of the core organisation. In addition, we may need to recognise any longer-term grant / project commitments and to settle the finances accordingly. Reserves should exclude funding that has been restricted for other specified use.

Reserves should be invested in a safe, low risk environment that maintains the capital invested and where possible provides a level of return on those funds.

The policy is reviewed annually by Trustees, or more frequently as necessary.

## **Wales Council of the Blind**

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#### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2024**

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

WCB received Welsh Government funding of £105,000 for this period and has been awarded an indicative grant for the following year 2024-25 of up to £105,000 per annum. We have secured a 1-year grant (2024/25) from the Vision Foundation of £28,212. This project shall provide the tools for optometrists throughout Wales to determine if their Low Vision Service patients are at risk of social isolation or loneliness. We have also received 2-year funding (July 2024) from the Powell Family Foundation of £27,707 (year 1) and £29,042 (year 2) to support the project to enable more children and young people to access Low Vision Service Wales. This entails research to identify the barriers and creating an accessible online resource through Perspectif.

WCB is a partner in a Wales-wide project led by the Royal Society for Blind Children called Access Unlimited. The project, due to end in June 2024, supports blind and partially sighted children, young people, and their families in Wales. WCB will be included in their next Lottery bid.

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

##### **Governing Document**

The organisation is a charitable company limited by guarantee and as such is governed by a Memorandum and Articles of Association. The company was incorporated on 31 January 1991 under the Companies Act 1985 and registered as a charity on 18 April 1995.

##### **Recruitment and Appointment of the Management Committee**

The directors of the company also serve as trustees of the charity and under the company's Articles are known as members of the Management Committee. Trustees are appointed annually at the Annual General Meeting. Casual vacancies are filled by the Management Committee and ratified at the next Annual General Meeting.

Each member of the Management Committee has agreed to guarantee the company's debts for the amount of £1 each.

All new Trustees are given induction training via the issuing of our organisational policy and procedures book and WCB offers to arrange for Trustees to have the opportunity to attend Trustee training provided by Wales Council for Voluntary Action (WCVA) should they wish. Trustees are able to contact the Council's secretary if they wish to have specific advice or guidance on any policies or procedures. WCB provides Trustees with indemnity insurance to the value of £500,000.

**Wales Council of the Blind**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2024**

**Structure, governance and management *(continued)***

**The staff and volunteers**

Owen Williams is the Director at Wales Council of the Blind. He provides senior management to WCB and helps plan and deliver strategic direction to the sector.

Richard Bowers is our Communications Officer, and he manages WCB's communications and has developed and updates 'Perspectif, our online information portal.

Our Engagement Officer, Rebecca Phillips, facilitates and organises the Regional Steering Groups, as well as enables the voice of people with sight loss to be heard.

WCB has a dedicated team of volunteers who we would like to thank, providing invaluable support to the organisation around information gathering, keeping our database up-to-date and updating our Twitter feed, collating the material for newsletters, providing help with fundraising, answering the telephone, and providing advice. Thank you, Ann, Dewi, Alan and Valmai for your continued support. We would also like to thank Bethan Smale our bookkeeper for all of her hard work.

**Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 28<sup>th</sup> November 2024 and signed on behalf of the board of trustees by:



..... Signed

Trustee Name: Brian Hobart

**Wales Council of the Blind**

**Company Limited by Guarantee**

**Independent Examiner's Report to the Trustees of Wales Council of the Blind**

**Year ended 31 March 2024**

I report to the trustees on my examination of the financial statements of Wales Council of the Blind ('the charity') for the year ended 31 March 2024.

**Responsibilities and basis of report**

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

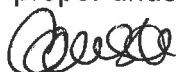
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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.



Farzana Ahmed FCCA  
Independent Examiner

1st Floor, Tudor House  
16 Cathedral Road  
Cardiff  
CF11 9LJ

Dated: 9<sup>th</sup> DEC 2024

**Wales Council of the Blind**  
**Company Limited by Guarantee**  
**Statement of Financial Activities**  
**(including income and expenditure account)**  
**Year ended 31 March 2024**

		2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	5	21,200	110,756	123,699
Investment income	6	5,406	–	5,078
<b>Total income</b>		<u>26,606</u>	<u>110,756</u>	<u>128,777</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of other trading activities	7	848	–	1,002
Investment management costs	8	3,647	–	3,812
Expenditure on charitable activities	9,10	41,960	110,756	144,795
<b>Total expenditure</b>		<u>46,455</u>	<u>110,756</u>	<u>149,609</u>
Net gains/(losses) on investments	12	8,844	–	(19,155)
<b>Net expenditure and net movement in funds</b>		<u>(11,005)</u>	<u>–</u>	<u>(39,987)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		223,074	–	263,061
<b>Total funds carried forward</b>		<u>212,069</u>	<u>–</u>	<u>223,074</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 23 to 34 form part of these financial statements.

**Wales Council of the Blind**  
**Company Limited by Guarantee**  
**Statement of Financial Position**  
**31 March 2024**

	Note	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	18		2,846		3,645
Investments	19		190,346		217,442
			<u>193,192</u>		<u>221,087</u>
<b>Current assets</b>					
Debtors	20	3,822		4,510	
Cash at bank and in hand		<u>20,650</u>		<u>3,169</u>	
		<u>24,472</u>		<u>7,679</u>	
<b>Creditors: amounts falling due within one year</b>	21	<u>5,595</u>		<u>5,692</u>	
<b>Net current assets</b>			<u>18,877</u>		<u>1,987</u>
<b>Total assets less current liabilities</b>			<u>212,069</u>		<u>223,074</u>
<b>Net assets</b>			<u>212,069</u>		<u>223,074</u>
<b>Funds of the charity</b>					
Unrestricted funds			<u>212,069</u>		<u>223,074</u>
<b>Total charity funds</b>	23		<u>212,069</u>		<u>223,074</u>

For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position  
continues on the following page.

**The notes on pages 23 to 34 form part of these financial statements.**

**Wales Council of the Blind**  
**Company Limited by Guarantee**  
**Statement of Financial Position** *(continued)*  
**31 March 2024**

These financial statements were approved by the board of trustees and authorised for issue on 28<sup>th</sup> November 2024, and are signed on behalf of the board by:



..... Signed

Trustee Name: Janice Powers



..... Signed

Trustee Name: Brian Hobart

Company registration number: 02578918

**The notes on pages 23 to 34 form part of these financial statements.**



**Wales Council of the Blind**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements**  
**Year ended 31 March 2024**

**1. General information**

The charity is a public benefit entity, and a private company limited by guarantee, registered in England & Wales and a registered charity in England and Wales. The address of the registered office is Hastings House, Fitzalan Place, Unit 3.1, Cardiff, CF24 0BL.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

**Going concern**

After making reasonable enquiries and having considered the impact of the economic downturn and other factors on the financial performance of the charity and its current performance, the Trustees believe that the charity will be able to continue to fulfil its charitable purpose, will be able to meet its liabilities as they fall due, and will have adequate resources to continue in operational existence for the foreseeable future. Accordingly, the trustees continue to adopt the going concern basis in in in preparing the financial statements

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Wales Council of the Blind****Company Limited by Guarantee****Notes to the Financial Statements** *(continued)***Year ended 31 March 2024****3. Accounting policies** *(continued)***Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the purposes of the charity. Unrestricted funds include a revaluation reserve representing the restatement of investment assets at market values.

Designated funds are unrestricted funds earmarked by the trustees for specific purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

**Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

**Wales Council of the Blind**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 March 2024**

**3. Accounting policies** *(continued)*

**Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

**Tangible assets**

All fixed assets are initially recorded at cost. Fixed assets are not capitalised where the cost is below £100.

**Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Office equipment                      -    25% reducing balance

**Investments**

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

**Wales Council of the Blind****Company Limited by Guarantee****Notes to the Financial Statements *(continued)*****Year ended 31 March 2024****3. Accounting policies *(continued)*****Debtors and creditors receivable/ payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**Financial instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted. Debt instruments are subsequently measured at amortised cost. Where investments in shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

**Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

**4. Limited by guarantee**

Each member of the Board of Trustees has undertaken to guarantee the Council's debts to the sum of £1 each.

**Wales Council of the Blind**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements (continued)**  
**Year ended 31 March 2024**

**5. Donations and legacies**

	Unrestrict ed Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Donations and bequests	3,978	–	3,978
<b>Grants</b>			
Welsh Government	–	105,000	105,000
Local Authority grants	1,485	–	1,485
Wales Council for Voluntary Action	875	–	875
Thomas Pocklington Trust	–	5,756	5,756
<b>Other donations and legacies</b>			
Other income	14,862	–	14,862
	<u>21,200</u>	<u>110,756</u>	<u>131,956</u>
	Unrestrict ed Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations and bequests	5,274	–	5,274
<b>Grants</b>			
Welsh Government	–	105,000	105,000
Local Authority grants	1,533	–	1,533
Wales Council for Voluntary Action	700	–	700
Thomas Pocklington Trust	–	5,756	5,756
<b>Other donations and legacies</b>			
Other income	5,436	–	5,436
	<u>12,943</u>	<u>110,756</u>	<u>123,699</u>

**Wales Council of the Blind**  
**Company Limited by Guarantee**

**Notes to the Financial Statements** *(continued)*

**Year ended 31 March 2024**

**6. Investment income**

	Unrestricte d Funds £	<b>Total Funds 2024 £</b>	Unrestricte d Funds £	Total Funds 2023 £
Income from listed investments	<u>5,406</u>	<u>5,406</u>	<u>5,078</u>	<u>5,078</u>

**7. Costs of other trading activities**

	Unrestricte d Funds £	<b>Total Funds 2024 £</b>	Unrestricte d Funds £	Total Funds 2023 £
Fundraising costs	<u>848</u>	<u>848</u>	<u>1,002</u>	<u>1,002</u>

**8. Investment management costs**

	Unrestricte d Funds £	<b>Total Funds 2024 £</b>	Unrestricte d Funds £	Total Funds 2023 £
Portfolio management	<u>3,647</u>	<u>3,647</u>	<u>3,812</u>	<u>3,812</u>

**9. Expenditure on charitable activities by fund type**

	Unrestricte d Funds £	Restricted Funds £	<b>Total Funds 2024 £</b>
Promoting Welfare	21,319	110,756	<b>132,075</b>
Support costs	<u>20,641</u>	<u>–</u>	<u>20,641</u>
	<u>41,960</u>	<u>110,756</u>	<u>152,716</u>

	Unrestricte d Funds £	Restricted Funds £	Total Funds 2023 £
Promoting Welfare	14,170	110,756	124,926
Support costs	<u>19,869</u>	<u>–</u>	<u>19,869</u>
	<u>34,039</u>	<u>110,756</u>	<u>144,795</u>

## Wales Council of the Blind

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

#### 10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Promoting Welfare	132,075	17,043	149,118	141,098
Governance costs	–	3,598	3,598	3,697
	<u>132,075</u>	<u>20,641</u>	<u>152,716</u>	<u>144,795</u>

#### 11. Analysis of support costs

	Analysis of support costs		
	activity 1 £	Total 2024 £	Total 2023 £
Staff costs	14,263	14,263	13,512
General office	2,780	2,780	2,658
Governance costs	3,598	3,598	3,699
	<u>20,641</u>	<u>20,641</u>	<u>19,869</u>

#### 12. Net gains/(losses) on investments

	Unrestricte d Funds £	Total Funds 2024 £	Unrestricte d Funds £	Total Funds 2023 £
Gains/(losses) on listed investments	8,844	8,844	(19,155)	(19,155)

#### 13. Net expenditure

Net expenditure is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>799</u>	<u>364</u>

## Wales Council of the Blind

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

#### 14. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>2,1000</u>	<u>2,640</u>

#### 15. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	114,347	108,122
Social security costs	7,014	6,703
Employer contributions to pension plans	3,255	3,130
	<u>124,616</u>	<u>117,955</u>

The average head count of employees during the year was 3 (2023: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Project staff	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

#### Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £43,560 (2023:£41,487).

#### 16. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

All trustees are entitled to claim reimbursement of the cost of attending meetings, no trustees were reimbursed during the year (2023: £nil) for travelling costs to attend meetings.



**Wales Council of the Blind**  
**Company Limited by Guarantee**

**Notes to the Financial Statements (continued)**

**Year ended 31 March 2024**

**17. Transfers between funds**

No transfers between general funds and designated funds took place during the year.

**18. Tangible fixed assets**

	Equipment £	Total £
<b>Cost</b>		
<b>At 1 April 2023 and 31 March 2024</b>	<u>28,118</u>	<u>28,118</u>
<b>Depreciation</b>		
At 1 April 2023	24,473	24,473
Charge for the year	799	799
<b>At 31 March 2024</b>	<u>25,272</u>	<u>25,272</u>
<b>Carrying amount</b>		
<b>At 31 March 2024</b>	<u>2,846</u>	<u>2,846</u>
At 31 March 2023	<u>3,645</u>	<u>3,645</u>

**19. Investments**

	Cash or cash equivalent s £	Listed investment s £	Total £
<b>Cost or valuation</b>			
At 1 April 2023	13,694	203,748	217,442
Additions	140,148	102,230	242,378
Disposals	(143,576)	(101,398)	(244,974)
Fair value movements	—	(24,500)	(24,500)
<b>At 31 March 2024</b>	<u>10,266</u>	<u>180,080</u>	<u>190,346</u>
<b>Impairment</b>			
<b>At 1 April 2023 and 31 March 2024</b>			<u>—</u>
<b>Carrying amount</b>			
<b>At 31 March 2024</b>	<u>10,266</u>	<u>180,080</u>	<u>190,346</u>
At 31 March 2023	<u>13,694</u>	<u>203,748</u>	<u>217,442</u>

All investments shown above are held at valuation.

## Wales Council of the Blind

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

#### 19. Investments *(continued)*

##### Listed investments

The aggregate market value of listed investments is £180,080 (2023: £203,748) and the stock exchange value is £180,080 (2023: £203,748).

##### Financial assets held at fair value

Investments are stated at fair value at the balance sheet date, listed investments are stated at the stock exchange values at the year end. Other investments are valued based on investment performance.

The historical cost of investments at the year-end date is £215,588 (2023: £203,504).

#### 20. Debtors

	2024	2023
	£	£
Trade debtors	2,550	2,115
Prepayments and accrued income	1,272	2,395
	<u>3,822</u>	<u>4,510</u>

#### 21. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	146	245
Accruals and deferred income	2,520	2,640
Social security and other taxes	2,929	2,807
	<u>5,595</u>	<u>5,692</u>

#### 22. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,255 (2023: £3,130).

## Wales Council of the Blind

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

### 23. Analysis of charitable funds

#### Unrestricted funds

	At 1 April 2023	Income £	Expenditure £	Gains and losses £	At 31 March 2024 £
General funds	210,574	26,606	(46,455)	8,844	199,569
Designated Fund	12,500	–	–	–	12,500
	<u>223,074</u>	<u>26,606</u>	<u>(46,455)</u>	<u>8,844</u>	<u>212,069</u>

	At 1 April 2022	Income £	Expenditure £	Gains and losses £	At 31 March 2023 £
General funds	250,561	18,021	(38,853)	(19,155)	210,574
Designated Fund	12,500	–	–	–	12,500
	<u>263,061</u>	<u>18,021</u>	<u>(38,853)</u>	<u>(19,155)</u>	<u>223,074</u>

#### Restricted funds

	At 1 April 2023	Income £	Expenditure £	Gains and losses £	At 31 March 2024 £
Thomas Pocklington Trust	–	5,756	(5,756)	–	–
Welsh Government	–	<u>105,000</u>	<u>(105,000)</u>	–	–
	<u>–</u>	<u>110,756</u>	<u>(110,756)</u>	<u>–</u>	<u>–</u>

	At 1 April 2022	Income £	Expenditure £	Gains and losses £	At 31 March 2023 £
Thomas Pocklington Trust	–	5,756	(5,756)	–	–
Welsh Government	–	<u>105,000</u>	<u>(105,000)</u>	–	–
	<u>–</u>	<u>110,756</u>	<u>(110,756)</u>	<u>–</u>	<u>–</u>

## Wales Council of the Blind

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

The Welsh Government grant was received in respect of funding for delivery information services, network support and service improvement for the sight loss sector in Wales.

Thomas Pocklington Trust grant was received towards producing a State Of the Nation report on third sector services for blind and partially sighted people.

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

	Unrestrict ed Funds	Total Funds 2024
	£	£
Tangible fixed assets	2,846	2,845
Investments	190,346	190,346
Current assets	24,472	24,472
Creditors less than 1 year	(5,595)	(5,594)
<b>Net assets</b>	<u>212,069</u>	<u>212,069</u>
	Unrestrict ed Funds	Total Funds 2023
	£	£
Tangible fixed assets	3,645	3,645
Investments	217,442	217,442
Current assets	7,679	7,679
Creditors less than 1 year	(5,692)	(5,692)
<b>Net assets</b>	<u>223,074</u>	<u>223,074</u>

#### 25. Related parties

The charity was under the control of the trustees throughout the current and previous year.

No transactions with related parties were undertaken such as are required to be disclosed under FRS 102.