



Charity Number 211436

**Financial Statements & Annual Report
for the year ended
31 March 2026**



VISION SUPPORT HARROGATE DISTRICT

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VISION SUPPORT HARROGATE DISTRICT

LEGAL AND ADMINISTRATIVE DETAILS

The Charity was established on 4 February 1921 and operates under a constitution dated 19 October 2006 and is approved by His Majesty's Revenue and Customs Charity Division. The Charity is registered with the Charity Commission (registration number 211436) as a charity whose primary purposes are to respond appropriately to the needs of the visually impaired people in the Harrogate district and, in particular, to provide and maintain a centre for social meetings and handicraft training for visually impaired people, entertainments, travel and holiday facilities and recreational, health, safety or occupational requisites to visually impaired people or their dependants.

Address of Charity:	Vision Support Centre Russell Sergeant House 23 East Parade Harrogate HG1 5LF
Telephone:	01423 565915
Email:	enquiries@vshd.org.uk
Website:	www.vshd.org.uk
Governing Body and Trustees: (Trust and Finance Committee)	Robert Horner, Chairman Peter Jensen, Deputy Chairman James Grimshaw, Hon Secretary Sara Horbury, Hon Treasurer
Committee Members:	John Mellor Alistair Ratcliffe Stephen Kirk Mary Kirk
Director of Services:	Tanya Stimpson
Bankers:	Barclays Bank plc 25 James Street Harrogate HG1 1QX Rathbones 4th Floor 3 Wellington Place Leeds LS1 4AP Leeds Building Society 105 Albion Street Leeds LS1 4AS CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling ME19 4JQ

VISION SUPPORT HARROGATE DISTRICT

LEGAL AND ADMINISTRATIVE DETAILS (cont'd)

Bankers (cont'd) :	HSBC 34 Westgate Ripon HG4 2BL
Investment Managers:	Rathbones 4th Floor 3 Wellington Place Leeds LS1 4AP
Independent Examiner:	xxxxxxxxxxxxxx

Trustees' Responsibilities in Relation to the Financial Statements

The Charity's Trustees are responsible for preparing a Trustees' annual report and 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 Charity Trustees to prepare financial statements for each 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 the financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable 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 to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

VISION SUPPORT HARROGATE DISTRICT

REPORT OF THE TRUSTEES

The Trustees report that the Financial Statements as at 31 March 2026 are in the format required by the Statement of Recommended Practice: Accounting by Charities (known as Charities SORP).

Objects of the Charity

These are set out on page 2 under Legal and Administrative Details.

Management, Policies and Structures of the Charity

The Charity is managed by the Trust and Finance Committee under the terms of the constitution. It has however further delegated day to day decision making to the Executive Committee including staff appointments and budgeted expenditure as well as other limited expenditure under the terms of that Constitution. In addition, the Charity has a Services Committee which meets regularly to ensure the views and concerns of the members are taken into account by the Trust and Finance Committee.

The Members of the Trust and Finance Committee who were in office during the year were as follows:-

Mr J Grimshaw
Mr R J Horner
Mr P Jensen
Mr E Mitchell (died 6 February 2026)
Mr J Mellor
Mr A Ratcliffe
Mr S Kirk
Mrs M Kirk
Mrs S Horbury

Review of the Financial Statements for the Year

This year, the net deficit of the Charity, excluding movements on investments was £84,626 compared to the budgeted deficit of £79,000. The Trustees continue to actively monitor the Charity's costs and revenues. Due to the reserves held by the Charity, the Trustees are happy to fund deficits in the short to medium term but are keeping the position under constant review.

The Charity's investment portfolio increased by £96,287 in the year. The portfolio is kept under constant review by our investment managers who are in turn monitored by the Trust and Finance Committee.

The Trustees consider that the financial affairs of the Charity are satisfactory and will enable the Charity to continue to meet the primary purposes for which it is established.

Risk Management

The Trustees continue to assess the major risks to which the Charity is exposed, particularly the operations and finances of the Charity, to ensure its systems mitigate exposure to the major risks.

Reserves Policy

The Trustees are of the opinion that the Charity's reserves should be of a magnitude to generate income through investments, ignoring the benefit of legacies, which would enable it to meet current levels of expenditure. However, the Trustees are prepared to use reserves to fund current expenditure to maintain current commitments to member services in the short to medium term. This use of reserves is reviewed annually. The Trustees consider, therefore, that the reserves are adequate to enable the Charity to meet its objects set out in the constitution for many years to come.

The Trustees confirm that they have complied with their duty to have due regard to the Charity Commission's guidance on public benefit when exercising their powers or duties.

Volunteers

The Trustees acknowledge with grateful thanks the help given by 57 voluntary helpers without whom the Charity's activities would be severely restricted.

Eric Mitchell

It is with sadness that we record the passing of Eric Mitchell in February this year. Eric was chairman of the Society for 6 years from October 2014 to 2020 and led us through times of significant change. He began with Anne Worden as director of services and saw two more directors in a short space of time before Tanya took up the role. He led us through the difficult covid period and was instrumental in changing the name of the Society to Vision Support, commenting "This now reflects the inclusiveness of the work we do for ALL who are visually impaired, it hopefully encourages new members and emphasizes the opportunities we give to those we serve." He served the Society (with the support of his wife Joan) in so many ways helping our members and will be very much missed.

VISION SUPPORT HARROGATE DISTRICT

Signed:

Robert Horner
On behalf of the Trustees

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VISION SUPPORT HARROGATE DISTRICT

Independent Examiner's Report to the TRUSTEES OF VISION SUPPORT HARROGATE DISTRICT

I report on the accounts of the Trust for the year ended 31 March 2026, which are set out on pages 7 to 14.

Respective Responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts. the Charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility to:-

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

Basis of Independent Examiner's Report

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

Independent Examiner's Statement

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

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - i to keep accounting records in accordance with section 130 of the 2011 Act; and
 - ii to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act;have not been met;
- or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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VISION SUPPORT HARROGATE DISTRICT

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
Income					
Voluntary income	2	32,172	-	32,172	19,502
Operating activities	3	24,842	-	24,842	41,122
Investment income	4	18,161	-	18,161	20,868
Charitable activities	5	13,160	-	13,160	16,478
Other income	6	11,688	-	11,688	4,648
Total income		100,023	-	100,023	102,618
Expenditure					
Fundraising trading	7	4,943	-	4,943	12,418
Investment management costs	8	3,894	-	3,894	4,412
Charitable activities	9	158,994	2,786	161,780	134,187
Governance costs	10	14,032	-	14,032	11,689
Total expenses		181,863	2,786	184,649	162,706
Surplus/(deficit) of income over expenditure		(81,840)	(2,786)	(84,626)	(60,088)
Gains/(losses) on investment assets	14	96,287	-	96,287	12,693
Net movement in funds		14,448	(2,786)	11,662	(47,395)
Balances brought forward at 1 April 2025		1,256,719	66,985	1,323,704	1,371,099
Balances carried forward at 31 March 2026		1,271,167	64,199	1,335,366	1,323,704

The notes on pages 8 to 13 form part of these financial statements

VISION SUPPORT HARROGATE DISTRICT

BALANCE SHEET AS AT 31 MARCH 2026

	Notes	£	2026	£	£	2025	£
FIXED ASSETS							
Tangible fixed assets	13	282,753			255,034		
Investments	14	979,026			904,793		
				1,261,779			1,159,827
CURRENT ASSETS							
Debtors	15	4,917			4,820		
Cash in hand and at banks		78,090			165,554		
				83,007			170,374
LIABILITIES: Amounts falling due within one year	16	(9,420)			(6,497)		
NET CURRENT ASSETS				73,587			163,877
NET ASSETS				1,335,366			1,323,704
FUNDS							
Unrestricted	17	1,271,167			1,256,719		
Restricted	19	64,199			66,985		
TOTAL FUNDS				1,335,366			1,323,704

Approved by the Trust and Finance Committee on xxxxxxxxxxxxxx and signed on their behalf by:

Robert Horner
Chairman

The notes on pages 8 to 13 form part of these financial statements.

VISION SUPPORT HARROGATE DISTRICT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

1 ACCOUNTING POLICIES

1.1 General

1.1.1 The financial statements have been prepared under the historical cost convention with the exception of investments, which are included on a market basis in accordance with applicable Accounting Standards and the Charities SORP (Statement of Recommended Practice: "Accounting by Charities").

1.1.2 The Charity is not registered for VAT and, therefore, VAT forms part of the Charity's costs.

1.1.3 All income resources are brought to the credit of the Statement of Financial Activities when they become due and payable.

1.1.4 Expenditure is charged to the Statement of Financial Activities when incurred.

1.2 Tangible Fixed Assets

These assets are included at cost less depreciation. The Management Committee does not envisage any disposal within the foreseeable future and therefore considers this to be appropriate.

1.3 Fixed Asset Investments

1.3.1 Stocks and shares are included in the Balance Sheet at market value.

1.3.2 Profits and losses arising on the disposal of investments are included in the Statement of Financial Activities.

1.4 Depreciation

Tangible fixed assets are stated at cost and are depreciated by annual instalments over their expected useful life as follows:-

Freehold land and buildings	- 2% of cost
Fixtures, fittings & furnishings	- 10% of written down value
Office computer & equipment	- 25% of cost

1.5 Fund Accounting

General unrestricted funds comprise accumulated surpluses and deficits on general funds and the cumulative realised and unrealised gains on investments. They are available for use at the discretion of the Trustees in furtherance of the Charity's general charitable objectives. Restricted funds are created when donations are made for a particular area or purpose, the use of which is restricted to that area or purpose.

2 Voluntary income

	2026	2025
	£	£
Donations	27,672	19,502
Legacies and bequests	4,500	-
	32,172	19,502

VISION SUPPORT HARROGATE DISTRICT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026 (cont'd)

3	Income from operating activities for generating funds	2026 £	2025 £
	Rents of flats	11,030	14,980
	Rents of rooms when not required for the Charity's use	1,080	1,440
	Fundraising	12,732	24,702
		<u>24,842</u>	<u>41,122</u>
4	Investment income	2026 £	2025 £
	Dividends and interest		
	Unrestricted	18,161	20,868
	Restricted	-	-
		<u>18,161</u>	<u>20,868</u>
5	Income from charitable activities	2026 £	2025 £
	Holidays, outings and socials	8,845	7,290
	Aids for visually impaired sales	4,315	9,188
		<u>13,160</u>	<u>16,478</u>
6	Other income	2026 £	2025 £
	Grants	6,160	2,271
	Craft sales	2,270	631
	Other	3,258	1,746
		<u>11,688</u>	<u>4,648</u>
7	Fundraising trading	2026 £	2025 £
	Fundraising costs	954	3,907
	Aids for resale	3,556	8,368
	Craft materials	433	143
		<u>4,943</u>	<u>12,418</u>
8	Investment management costs	2026 £	2025 £
	Investment management costs	3,894	4,412

The Trustees consider that 50% of investment management fees relate to capital and thus the above represents 50% of the total fees charged. The balance is charged to the net gain or loss on assets sold in the year.

VISION SUPPORT HARROGATE DISTRICT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026 (cont'd)

9 Charitable activities

	Unrestricted Funds		Restricted Funds	Total 2026	Total 2025
	Ripon	Harrogate			
	£	£	£	£	£
Outings & holidays	-	2,545		2,545	1,671
Social events	898	6,550		7,448	6,183
Travelling expenses	2,473	787		3,260	3,540
Class expenses	-	1,322		1,322	205
Tutors' costs	-	360		360	1,590
Room rent	1,029	340		1,369	1,312
Equipment hire	-	1,071		1,071	758
Training costs	-	910		910	1,686
Sundry expenses	38	1,365		1,403	986
Loss on sale of fixed assets	-	3,289		3,289	-
Depreciation	-	9,726	2,786	12,512	11,055
Staff admin & premises costs (share – see note 11)	-	126,291		126,291	105,201
	4,438	154,556	2,786	161,780	134,187
Total unrestricted funds		158,994			

10 Governance costs

The Trust and Finance Committee considers that 90% of the expenses of management and administration of the Charity are for the direct benefit of the visually impaired and the relevant expenditure has been apportioned on this basis.

	2026 £	2025 £
Staff, admin & premises share (note 11)	14,032	11,689

11 Staff, administration and premises costs

	2026 Apportioned			2025
	Total	Governance	Charitable activities	Total
	£	£	£	£
Salaries	96,624	9,662	86,962	88,704
Pension costs	1,574	157	1,417	1,318
Light, heat & water	6,734	673	6,061	6,446
Rates	2,619	262	2,357	680
Telephone	1,958	196	1,762	1,776
Insurance	3,577	358	3,219	3,357
Cleaning	906	91	815	1,058
Printing, stationery & postage	1,137	114	1,023	1,121
Repairs & renewals	20,298	2,030	18,268	7,788
Advertising	82	8	74	20
Professional fees	4,814	481	4,333	4,623
	140,323	14,032	126,291	116,891

VISION SUPPORT HARROGATE DISTRICT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026 (cont'd)

12 Staff

	2026 £	2025 £
Salaries	96,624	88,704
Social Security costs	-	-
	<u>96,624</u>	<u>88,704</u>

The average number of employees, analysed by function, was:-

	2026	2025
Charitable activities (full time equivalent)	3.0	3.0
Management & Administration of the Charity	0.5	0.5
	<u>3.5</u>	<u>3.5</u>

13 Tangible Fixed Assets

	Freehold land & buildings £	Fixtures, fittings & furnishings £	Computers £	Total £
Cost				
At 1 April 2025	346,592	45,731	29,872	422,195
Additions	-	37,497	6,023	43,520
Disposals	-	(6,876)	-	(6,876)
	<u>346,592</u>	<u>76,352</u>	<u>35,895</u>	<u>458,839</u>
Depreciation				
At 1 April 2025	(124,413)	(15,249)	(27,499)	(167,161)
Disposals	-	3,587	-	3,587
Charge for the year	(6,933)	(3,396)	(2,183)	(12,512)
	<u>(131,346)</u>	<u>(15,058)</u>	<u>(29,682)</u>	<u>(176,086)</u>
Value at 31 March 2026	<u>215,246</u>	<u>61,294</u>	<u>6,213</u>	<u>282,753</u>
Value at 31 March 2025	<u>222,179</u>	<u>30,482</u>	<u>2,373</u>	<u>255,034</u>

Freehold land and buildings at cost at 31 March 2026 comprises:-

Land and buildings at 23 East Parade Harrogate	6,274
Extension at 23 East Parade, Harrogate costs to 31 March 1998	139,302
Extension at 23 East Parade, Harrogate costs to 31 March 2007	198,284
Security gates	2,732
	<u>£346,592</u>

VISION SUPPORT HARROGATE DISTRICT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026 (cont'd)

14 Investments

	2026 £	2025 £
Carrying (market) value at 1 April 2025	904,793	892,870
Additions at cost	1,141,515	582,370
Disposal proceeds	(1,167,463)	(587,552)
Increase/(decrease) in market value	83,335	28,608
Gains/(losses) on realised assets	16,846	(11,503)
Carrying (market) valuation at 31 March 2026	979,026	904,793
Overall gain/(losses) on investments		
Increase/(Decrease) in market value	83,335	28,608
Gains/(losses) on realised assets	16,846	(11,503)
Capital element of investments management fees	(3,894)	(4,412)
	96,287	12,693

15 Current assets

	2026 £	2025 £
Other debtors	555	238
Prepayments and accrued income	4,362	4,582
	4,917	4,820

16 Liabilities

	2026 £	2025 £
Trade creditors	-	-
Accrued charges and deferred income	6,541	4,449
Other creditors	2,879	2,048
	9,420	6,497

17 Unrestricted funds

The funds comprise undistributed income and have been and continue to be used to acquire fixed assets and fixed asset investments to provide income to enable the objects of the Charity to be continued.

	2026 £	2025 £
Balance brought forward 1 April 2025	1,256,719	1,301,328
Net movement in funds during the year	14,448	(44,609)
Balance at 31 March 2026	1,271,167	1,256,719

VISION SUPPORT HARROGATE DISTRICT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026 (cont'd)

18 Restricted funds

18.1 *Extension fund (1996)*

This fund comprises donations from individuals, trusts and other bodies for the specific purpose of building an extension which opened in 1996. Following payment of all costs, the fund was closed. The Extension Fund will be transferred to income by equal instalments over the estimated useful life of the asset which is considered to be 50 years.

18.2 *Constance Wood children's fund*

In October 1999, a bequest from the estate of Mrs Wood Dec'd was received for "the Yorkshire School and Home for Blind Children in Harrogate". Following consultation with the Charity Commissioners and the other residuary legatees, who were also charities, the Sole Executor decided that the bequest be paid to the Charity which has undertaken to restrict its use for the benefit of visually impaired children within the area it covers. The value of the fund was £1,674 at 31 March 2026.

19 Summary of restricted funds

	Balance at 1/4/25 £	Charge in year £	Balance at 31/3/26 £
Extension fund	65,311	(2,786)	62,525
Constance Wood children's fund	1,674	-	1,674
Total restricted funds	66,985	(2,786)	64,199
Restricted funds are represented on the balance sheet by:-			
Tangible fixed assets			62,525
Investments and cash			1,674
			64,199

During the year, the Society was very grateful to receive several donations which it spent on specific purposes. These included:-

£3,700 from Harrogate Deaf Society for a hearing loop.

£1,400 from Churchill Foundation to support the pottery class.

£1,137 from Specsavers Ripon for the provision of taxis.

In addition, other individuals kindly supported specific projects with generous donations.

20 Trustees' remuneration

Lithgow Perkins LLP, a firm of chartered accountants of which Robert Horner is a partner, manage the payroll; £724 plus VAT was invoiced by them for this service in the year ended 31 March 2026.

In addition, Lithgow Perkins LLP prepare the annual accounts. A fee of £750 plus VAT was invoiced for accounts preparation during the year.

21 Investment manager

Rathbones Investment Management of Wellington Place, Leeds is the Investment Manager. The appointment is reviewed annually.

Document Activity Report

Document Sent Thu, 24 Sep 2026 13:08:39 GMT

Document Approval Status Pending

Approval Activity Summary

Tanya Stimpson Pending

Document Activity History

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