

**SOCIETY FOR THE BLIND**  
**DEWSBURY BATLEY & DISTRICT**  
**REPORT AND FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2016**

Charity Commission Reference Number 223298



**WALTER DAWSON & SON**

CHARTERED ACCOUNTANTS & STATUTORY AUDITOR

**7 Wellington Road East  
Dewsbury  
West Yorkshire  
WF13 1HF**

SOCIETY FOR THE BLIND  
DEWSBURY BATLEY & DISTRICT  
REPORT AND FINANCIAL STATEMENTS

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SOCIETY FOR THE BLIND  
DEWSBURY BATLEY & DISTRICT  
LEGAL AND ADMINISTRATIVE INFORMATION

<u>Chairman:</u>	Mrs C Woodcock
<u>CEO:</u>	Mrs C Raynor
<u>Treasurer:</u>	Mr T Armstead
<u>Trustees:</u>	Society for the Blind of Dewsbury, Batley & District Limited
<u>Independent Examiner:</u>	Walter Dawson & Son 7 Wellington Road East Dewsbury WF13 1HF
<u>Bankers:</u>	Yorkshire Bank Plc Market Place Dewsbury WF13 1DN
<u>Solicitors:</u>	Wrigleys LLP 3rd Floor Fountain Precinct Balm Green Sheffield S1 2JA
<u>Investment Managers:</u>	Investec Wealth and Investment Ltd Quayside House Canal Wharf Leeds LS11 5PU
<u>Registered Office:</u>	The Whitfield Centre 180 Soothill Lane Batley WF17 6HP

SOCIETY FOR THE BLIND  
DEWSBURY BATLEY & DISTRICT  
STATEMENT OF TRUSTEE'S RESPONSIBILITIES

The charity 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:

- (a) select suitable accounting policies and then apply them consistently;
- (b) observe the methods and principles in the Charities SORP;
- (c) make judgements and estimates that are reasonable and prudent;
- (d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- (e) 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 Charity (Accounts and Reports) Regulations and the provisions of the trust 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 or other irregularities.

SOCIETY FOR THE BLIND  
DEWSBURY BATLEY & DISTRICT

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2016

The trustees present their annual report and the financial statements of the charity for the year ended 31 March 2016.

The financial statements have been prepared in accordance with the charity's accounting policies and the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

2015-2016

2015-2016 was a challenging year financially. Work continued to implement the “Healthy Living Centre” strategy agreed with Kirklees Council but thus far the income generated from the strategy has lagged behind the costs of implementation. Nevertheless, at the end of the second year of the plan Kirklees complemented our team on what had been achieved to date. 2016-2017 will be the third and final year for the strategy and we now have to look what can be done beyond it.

Governance

During the year one of our trustees, Betty Garside had to retire due to ill health and sadly she died in late August 2016. The trustees and management wish to record their appreciation for all the years Betty served as both a committee member and latterly as a trustee.

During the year Bill Stevenson joined our trustee board. Bill is a semi-retired business man and accountant and has thus far given invaluable help and assistance to our charity. Members will be invited to endorse Bill's place in our trustee team at the September 2016 AGM.

When planning the activities for the year, the trustees have considered the Commission's guidance on public benefit.

It is imperative new trustees are found if the charity is to continue ongoing.

Investment Strategy

The Trustees have reviewed the Society's investments with our investment manager, Investec Ltd, and concluded the present strategy of low risk is still appropriate. The full report is separately available.

SOCIETY FOR THE BLIND  
DEWSBURY BATLEY & DISTRICT  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2016

Thanks

The trustee board wish to record their appreciation for the work done by our manager Christine Rayner and her team during the year. She and they have responded to all of the challenges and opportunities which came our way and we hope our members will also appreciate this.

This report was approved and authorised for issue by the trustees on 8 September 2016 and signed on their behalf by:

Mrs C Woodcock

Chairman

INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES  
OF SOCIETY FOR THE BLIND DEWSBURY BATLEY & DISTRICT

I report on the financial statements of the charity for the year ended 31 March 2016 which are set out on pages 6 to 18.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the financial statements. 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:

- (a) examine the financial statements under Section 145 of the 2011 Act;
- (b) 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
- (c) 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements 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:

- (a) 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 financial statements which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Graham Atkinson FCA  
WALTER DAWSON & SON

Chartered Accountants

7 Wellington Road East  
Dewsbury  
West Yorkshire  
WF13 1HF  
8 September 2016

SOCIETY FOR THE BLIND  
DEWSBURY BATLEY & DISTRICT  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2016

	<u>Notes</u>	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total 2016</u>	<u>Total 2015</u>
		£	£	£	£
<u>INCOME AND ENDOWMENTS</u>					
<u>FROM:</u>					
Donations and Legacies	4	55,411	-	55,411	104,142
Other Trading Activities	5	42,687	-	42,687	21,505
Investments	6	9,643	-	9,643	11,144
Charitable Activities	7	30,517	-	30,517	21,543
<u>TOTAL INCOME AND ENDOWMENTS</u>		<u>138,258</u>	<u>-</u>	<u>138,258</u>	<u>158,334</u>
<u>EXPENDITURE ON:</u>					
Raising Funds	8	19,990	-	19,990	5,769
Charitable Activities	9	55,969	-	55,969	49,980
Other	10	100,269	-	100,269	91,742
<u>TOTAL EXPENDITURE</u>		<u>176,228</u>	<u>-</u>	<u>176,228</u>	<u>146,491</u>
<u>NET INCOME/(EXPENDITURE) BEFORE GAINS AND LOSSES ON INVESTMENTS</u>					
		( 37,970)	-	( 37,970)	11,843
Net Gains/(Losses) on Investments	12	( 13,942)	-	( 13,942)	11,202
<u>NET INCOME/(EXPENDITURE)</u>	13	<u>( 51,912)</u>	<u>-</u>	<u>( 51,912)</u>	<u>23,045</u>
Transfers Between Funds	14	-	-	-	-
<u>NET MOVEMENTS IN FUNDS</u>		<u>( 51,912)</u>	<u>-</u>	<u>( 51,912)</u>	<u>23,045</u>
<u>RECONCILIATION OF FUNDS</u>					
Total Funds at 1 April 2015		853,749	-	853,749	830,704
Total Funds at 31 March 2016		<u>801,837</u>	<u>-</u>	<u>801,837</u>	<u>853,749</u>

All incoming resources and resources expended derive from continuing activities.



SOCIETY FOR THE BLIND  
DEWSBURY BATLEY & DISTRICT  
BALANCE SHEET AS AT 31 MARCH 2016

		<u>2016</u>	<u>2015</u>
	<u>Notes</u>	£	£
<u>FIXED ASSETS</u>			
Tangible Assets	15	494,991	497,640
Investments	16	249,674	258,323
		<u>744,665</u>	<u>755,963</u>
<u>CURRENT ASSETS</u>			
Debtors	17	2,530	1,041
Cash at Bank and in Hand		61,988	103,558
		<u>64,518</u>	<u>104,559</u>
<u>CREDITORS: Amounts Falling</u>			
Due Within One Year	18	<u>( 7,346)</u>	<u>( 6,813)</u>
<u>NET CURRENT ASSETS</u>		<u>57,172</u>	<u>97,786</u>
		<u>801,837</u>	<u>853,749</u>
The Funds of the Charity:			
<u>RESTRICTED INCOME FUNDS</u>	21	-	-
<u>UNRESTRICTED FUNDS</u>			
General Funds	21	801,837	853,387
Designated Funds	21	<u>-</u>	<u>362</u>
		<u>801,837</u>	<u>853,749</u>
		<u>801,837</u>	<u>853,749</u>

The financial statements were approved and authorised for issue by the Trustees on 8 September 2016 and signed on their behalf by:

Mrs C Woodcock Chairman

Mr T Armstead Treasurer

SOCIETY FOR THE BLIND  
DEWSBURY BATLEY & DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2016

1. STATUTORY INFORMATION

Society for the Blind, Dewsbury Batley & District is a charity domiciled in England and Wales, registration number 223298. The principal place of business is The Whitfield Centre, 180 Soothill Lane, Batley WF17 6HP.

2. COMPLIANCE WITH ACCOUNTING STANDARDS

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

3. ACCOUNTING POLICIES

The financial statements for the year ended 31 March 2016 are the first financial statements that comply with FRS 102. The date of transition is 1 April 2014.

The transition to FRS 102 has resulted in no changes in accounting policies to those used previously.

The nature of these changes and their impact on opening equity and net income or expenditure for the comparative period are explained in note 22.

The financial statements have been prepared under the historical cost convention as modified by revaluation of certain assets.

The presentation currency is sterling.

The particular accounting policies adopted are as follows:

(a) Donations, Legacies and Similar Incoming Resources

Donations, legacies and similar incoming resources are included in the year in which they are receivable, which is when the charity becomes entitled to the resource.

(b) Grants Receivable and Local Authority Fees

Grants receivable and local authority fees are credited to the Statement of Financial Activities (SOFA) in the year for which they are received. Deferred income represents amounts received for future periods and is released to income resources in the period for which it has been received.

SOCIETY FOR THE BLIND  
DEWSBURY BATLEY & DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2016

3. ACCOUNTING POLICIES (continued)

(c) Investment Income and Rental Income

Income from investments and from rental income is included in the SOFA in the year in which it is receivable

(d) Expenditure

All expenditure is included on an annual basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the SOFA. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

(e) Tangible Fixed Assets

Depreciation is provided on a straight line or reducing balance basis over the expected useful lives of each category of tangible fixed assets:

Freehold Buildings	2% per annum on cost
Motor Vehicles	25% per annum on written down value
Fixtures and Fittings	10% and 20% per annum on written down value

(f) Pension Costs

The charity participated in a multi employer defined benefit pension scheme. As the charity was unable to identify its share of the underlying assets and liabilities in the scheme on a consistent and reasonable basis the pension scheme has been accounted for as a defined contribution scheme. The cost of the contributions made by the charity to the scheme are charged to the profit and loss account as incurred.

(g) Leasing

Rentals payable under operating leases are charged to the SOFA on a straight line basis over the period of the leases. The benefits of lease incentives are recognised in the SOFA over the shorter of the lease period and the period to the next rent review at which the rent is expected to be reset to market rates.

SOCIETY FOR THE BLIND  
DEWSBURY BATLEY & DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2016

3. ACCOUNTING POLICIES (continued)

(h) Fund Accounting

Funds held by the charity are either:

- *Unrestricted general funds* - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- *Designated funds* - these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.
- *Restricted funds* - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

(i) Investments

Quoted investments are included at market value at the balance sheet date. The gain or loss in the market value of investments during the year is shown in the charity's SOFA.

Unquoted investments are included at cost.

4. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total 2016	Total 2015
	£	£	£	£
Wills and Legacies	1,436	-	1,436	42,007
General Donations	6,907	-	6,907	16,982
Other Grants	47,068	-	47,068	45,153
	<u>55,411</u>	<u>-</u>	<u>55,411</u>	<u>104,142</u>

5. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2016	Total 2015
	£	£	£	£
Fundraising	<u>42,687</u>	<u>-</u>	<u>42,687</u>	<u>21,505</u>

SOCIETY FOR THE BLIND  
DEWSBURY BATLEY & DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2016

6. INVESTMENTS

	Unrestricted Funds	Restricted Funds	Total 2016	Total 2015
	£	£	£	£
Bank Interest	147	-	147	496
Dividends Received	9,496	-	9,496	10,648
	<u>9,643</u>	<u>-</u>	<u>9,643</u>	<u>11,144</u>

7. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2016	Total 2015
	£	£	£	£
Collection and Flag Days	3,462	-	3,462	2,819
Club Draw	863	-	863	699
Blind Accessories	-	-	-	93
Transport Charges	9,310	-	9,310	9,027
Meals	14,882	-	14,882	7,299
Employment Allowance	2,000	-	2,000	1,606
	<u>30,517</u>	<u>-</u>	<u>30,517</u>	<u>21,543</u>

8. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Total 2016	Total 2015
	£	£	£	£
Wages and Salaries (Including NI)	16,871	-	16,871	2,435
General Fundraising Expenditure	3,119	-	3,119	2,334
	<u>19,990</u>	<u>-</u>	<u>19,990</u>	<u>4,769</u>

SOCIETY FOR THE BLIND  
DEWSBURY BATLEY & DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2016

9. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2016	Total 2015
	£	£	£	£
Wages and Salaries (Including NI)	46,187	-	46,187	41,137
Travel Expenses	221	-	221	186
Motor Expenses	7,017	-	7,017	7,644
Other Charitable Services	2,544	-	2,544	835
Course Fees	-	-	-	178
	<u>55,969</u>	<u>-</u>	<u>55,969</u>	<u>49,980</u>

10. OTHER COSTS

	Unrestricted Funds	Restricted Funds	Total 2016	Total 2015
	£	£	£	£
Wages and Salaries (Including NI)	39,336	-	39,336	36,356
Printing and Stationery	4,900	-	4,900	4,706
Insurance	4,672	-	4,672	4,593
Accountancy Fees	2,160	-	2,160	2,460
Light and Heat	10,358	-	10,358	9,035
Rates	2,940	-	2,940	1,531
Repairs and Renewals	16,526	-	16,526	6,543
Cleaning	1,073	-	1,073	891
Telephone	2,874	-	2,874	3,178
Bank Charges	175	-	175	189
Depreciation	8,501	-	8,501	8,561
Security Charges	708	-	708	1,140
Sundries	1,833	-	1,833	1,474
Legal and Professional	1,519	-	1,519	2,034
Loss on Disposal of Fixed Assets	453	-	453	-
Loan Write Off	-	-	-	6,830
Commission Charges	2,241	-	2,241	2,221
	<u>100,269</u>	<u>-</u>	<u>100,269</u>	<u>91,742</u>

SOCIETY FOR THE BLIND  
DEWSBURY BATLEY & DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2016

11. STAFF COSTS AND TRUSTEES'  
REMUNERATION

	<u>2016</u>	<u>2015</u>
	£	£
Wages and Salaries	99,333	78,322
Social Security Costs	3,061	1,606
Other Pension Costs	-	-
	<u>102,394</u>	<u>79,928</u>

No employee received remuneration amounting to more than £60,000 in either year.

Trustees received no remuneration and were not reimbursed for any of their expenses in either year.

The average weekly number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	<u>2016</u>	<u>2015</u>
	No.	No.
Raising Funds	1	1
Charitable Activities	7	7
Governance	4	4
	<u>12</u>	<u>12</u>

12. NET GAINS/(LOSSES) ON INVESTMENTS

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	Funds	Funds	2016	2015
	£	£	£	£
Net Gain / (Loss) on Sale of Investments	( 1,960)	-	( 1,960)	596
Net Gain/(Loss) on Investments from Change in Market Value	( 11,982)	-	( 11,982)	10,606
	<u>( 13,942)</u>	<u>-</u>	<u>( 13,942)</u>	<u>11,202</u>

SOCIETY FOR THE BLIND  
DEWSBURY BATLEY & DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2016

13. NET INCOME/(EXPENDITURE) FOR THE YEAR

	<u>2016</u>	<u>2015</u>
	£	£
This is stated after charging:		
Depreciation	8,501	8,561
Accountant's Fee	2,160	2,460
	<u>          </u>	<u>          </u>

14. TRANSFER BETWEEN FUNDS

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	Funds	Funds	2016	2015
	£	£	£	£
General Fund	-	-	362	6,830
Social Work Services	-	-	-	( 6,830)
Bowling Club	-	-	( 362)	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

15. TANGIBLE FIXED ASSETS

	<u>Freehold</u>	<u>Motor</u>	<u>Car</u>	<u>Fixtures and</u>	<u>Total</u>
	Buildings	Vehicles	Park/Garden	Fittings	
	£	£	£	£	£
<u>Cost:</u>					
At 1 April 2015	360,000	67,500	130,934	58,214	616,648
Additions	-	-	-	6,305	6,305
Disposals	-	-	-	( 3,373)	( 3,373)
At 31 March 2016	<u>360,000</u>	<u>67,500</u>	<u>130,934</u>	<u>61,146</u>	<u>619,580</u>
<u>Depreciation:</u>					
At 1 April 2015	16,800	58,729	-	43,479	119,008
Disposals	-	-	-	( 2,920)	( 2,920)
Charge for Year	2,800	2,193	-	3,508	8,501
At 31 March 2016	<u>19,600</u>	<u>60,922</u>	<u>          </u>	<u>44,067</u>	<u>124,589</u>
<u>Net Book Value:</u>					
At 31 March 2016	<u>340,400</u>	<u>6,578</u>	<u>130,934</u>	<u>17,079</u>	<u>494,991</u>
At 31 March 2015	<u>343,200</u>	<u>8,771</u>	<u>130,934</u>	<u>14,735</u>	<u>497,640</u>



SOCIETY FOR THE BLIND  
DEWSBURY BATLEY & DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2016

16. INVESTMENTS

All the investments are quoted investments listed on a recognised stock exchange. All the investments are held primarily to provide an investment return for the charity.

	<u>2016</u>	<u>2015</u>
	£	£
Market Value at 1 April 2015	258,323	243,568
Additions at Cost	42,122	9,675
Disposals at Market Value	( 38,789)	( 5,526)
Net Gain/(Loss) on Investments from Change in Market Value	<u>( 11,982)</u>	<u>10,606</u>
Market Value at 31 March 2016	<u><u>249,674</u></u>	<u><u>258,323</u></u>
Historical Cost at 31 March 2016	<u><u>233,511</u></u>	<u><u>226,913</u></u>

17. DEBTORS

	<u>2016</u>	<u>2015</u>
	£	£
Prepayments and Accrued Income	<u>2,530</u>	<u>1,041</u>
	<u><u>2,530</u></u>	<u><u>1,041</u></u>

18. CREDITORS: Amounts Falling Due Within One Year

	<u>2016</u>	<u>2015</u>
	£	£
Accruals and Deferred Income	<u>7,346</u>	<u>6,813</u>
	<u><u>7,346</u></u>	<u><u>6,813</u></u>

19. LEASING COMMITMENTS

The charity had total commitments under non-cancellable operating leases as detailed below:

	<u>2016</u>	<u>2015</u>
	£	£
<u>Operating Leases Which Expire:</u>		
Within One Year	-	928
Between One to Five Years	9,914	-
After More Than Five Years	-	-
	<u><u>9,914</u></u>	<u><u>928</u></u>

SOCIETY FOR THE BLIND  
DEWSBURY BATLEY & DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2016

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	494,991	-	-	494,991
Investments	249,674	-	-	249,674
Current Assets	64,518	-	-	64,518
Current Liabilities	( 7,346)	-	-	( 7,346)
Net Assets at 31 March 2016	<u>801,837</u>	<u>-</u>	<u>-</u>	<u>801,837</u>

SOCIETY FOR THE BLIND  
DEWSBURY BATLEY & DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2016

21. MOVEMENT IN FUNDS

	At 1 April 2015	Incoming Resources	Outgoing Resources	Transfers	Gains and Losses	At 31 March 2016
	£	£	£	£	£	£
<u>Restricted Funds</u>	-	-	-	-	-	-
Total Restricted Funds	-	-	-	-	-	-
<u>Unrestricted Funds</u>						
Bowling Club	362	-	-	( 362)	-	-
General Funds	853,387	138,258	( 176,228)	362	( 13,942)	801,837
Total Unrestricted Funds	853,749	138,258	( 176,228)	-	( 13,942)	801,837
TOTAL FUNDS	853,749	138,258	( 176,228)	-	( 13,942)	801,837

Restrictions Imposed and Purpose of Designated Funds

Bowling Club

The fund was designated to cover all expenditure for bowling outings.

SOCIETY FOR THE BLIND  
DEWSBURY BATLEY & DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2016

22. TRANSITION TO FRS 102

This is the first year that the charity has presented its financial statements under Financial Reporting Standard 102 (FRS 102) issued by the Financial Reporting Council. The last financial statements for the year ended 31 March 2015 were prepared under previous UK GAAP, and the transition date to FRS 102 is therefore 1 April 2014.

However, adopting FRS 102 has meant that no accounting policies have changed to comply with the new standard.

Reconciliation of Equity

	1 April 2014 £	31 March 2015 £
As Previously Reported	830,704	853,749
As Reported Under FRS 102	<u>830,704</u>	<u>853,749</u>

Reconciliation of Profit

	2015 £
As Previously Reported	23,045
As Reported Under FRS 102	<u>23,045</u>