

COMPANY REGISTRATION NUMBER 07406571

LOOK NATIONAL FEDERATION OF FAMILIES  
WITH VISUALLY IMPAIRED CHILDREN

COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS

31 MARCH 2019

Charity Number 1140471

LOOK NATIONAL FEDERATION OF FAMILIES WITH  
VISUALLY IMPAIRED CHILDREN  
COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2019

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TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2019

Annual Trustees Report - 2018 - 2019

The trustees, who are also directors for the purposes of company law, present their report and the unaudited financial statements of the company for the year ended 31 March 2019.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Look National Federation Of Families With Visually Impaired Children
Charity registration number	1140471
Company registration number	07406571
Principal office	The Fred Bulmer Centre Wall Street Hereford HR4 9HP
Registered office	The Fred Bulmer Centre Wall Street Hereford HR4 9HP

The trustees

The trustees who served the company during the period were as follows:

Dr M Wolffe  
Ms Jennifer Burgos  
Mr N Bowen QC  
Mr M Thornton  
Mr Simon Morris

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TRUSTEES ANNUAL REPORT (cont'd)

YEAR ENDED 31 MARCH 2019

EXECUTIVE SUMMARY

LOOK END OF YEAR REPORT

*"I want to be part of a community where I am included and not tolerated. I want to be able to help other young VI people, through the lessons I've learned." (mentor, 18)*

This has been a very busy year for Look. Our services are gathering momentum and referrals are increasing. The need is clear. Look is working hard to answer that need and provide more wrap-around, bespoke emotional support for VI young people and their families, through our mentoring project and events programme.

**Mentoring Project Round Up:**

We offer one-to-one support from a trained mentor who is visually impaired themselves. Many blind young people tell us that they do not have the opportunity to talk openly about their impairment and the isolation they are experiencing. Our mentors help, as they understand these issues first-hand in a way that teachers and other professionals can't. Mentoring happens online, one-to-one and in groups at our local youth forums and events. Lack of accessible opportunities, unemployment and isolation mean that young VI adults are at risk of mental health issues. Three out of four blind young adults are long term unemployed. By providing our VI volunteer mentors with training and ongoing development opportunities, we ensure that both the mentor and their mentee benefit from the LOOK mentoring project.

*"LOOK mentoring has helped my daughter so much. It means so much to us all to know there someone there for her to talk to, who understands what things can be like for her, how tough it is, and who provides hope to us all that she will have a bright and happy future." (Jane, mentee mum)*

**Staffing**

This year we built up a dynamic team to reach and support more young VI people. We increased the working hours of certain posts. We increased our staff team, to 6 (3 full time and 3 part time posts) and as a result, built our capacity to deliver more mentoring to more visually impaired young people. All except 2 of our 6 staff are Visually Impaired themselves.

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**TRUSTEES ANNUAL REPORT (cont'd)**

**YEAR ENDED 31 MARCH 2019**

**Hereford Youth forum:**

The Hereford youth forum provides a wonderful opportunity for YVIPs to meet in person for face to face group mentoring. Although our online mentoring provides

invaluable support, this personal contact is a vital tool in tackling the social isolation felt by many YVIPs, especially within mainstream schools. This service is restricted to Herefordshire at present. The forum is held at The Royal National College in Hereford.

Youth Forum brings Herefordshire VI people to come together once a week to make friends and share experiences through facilitated discussions and activities. There is no provision like this for young visually impaired in Herefordshire. This year the weekly Youth Forum has 16 regular members, and we have run various activities, from yoga to cooking and recording pod casts, covering issues such as bullying in school, coming to terms with sight loss and social isolation.

**Yoga – Well-being support:**

We have run weekly yoga sessions at the RNC, especially designed for VI participants, in partnership with the Hereford yoga centre. The class has been well attended and feedback has been extremely positive. We hope to secure funding to continue this partnership in the future.

**Events**

Our events reach out to families and young people to get them involved in the LOOK community. They are designed in response to need expressed by our members and serve to build confidence and independence, create friendships and social networks for mutual support and to provide opportunities to learn and share skills and knowledge.

**Connections**

We have been focusing on raising the profile of LOOK both within and outside of the sight loss sector. We look forward to growing these partnerships in the coming year. We have attended a number of conferences, exhibitions and charity information days where we have promoted our services.

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TRUSTEES ANNUAL REPORT (cont'd)

YEAR ENDED 31 MARCH 2019

**Communications**

This year we developed a monthly news bulletin, podcast and active social media channels. We write blogs and top tips guides for young people and families. We have designed new paper leaflets and are gathering filmed material for a promotional film to be made next year. We employed a communications manager to lead on this.

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**TRUSTEES ANNUAL REPORT (cont'd)**

**YEAR ENDED 31 MARCH 2019**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Look is a Registered Charity in England and Wales, number 1140471 and a Registered Company Limited by Guarantee, number 07406571. Look is governed by a Memorandum and Articles of Association. The Charity was founded and constituted in 1991, first registered in 1992, with future amendments to the Constitution in 1995 and 1998. In October 2010 Look was registered as a Company Limited by Guarantee and as a consequence re-registered with the Charity Commission in February 2011. As a charitable company, Look began its activities as from 1st April, 2011, at which point the unincorporated Look (Registered Charity number 1007282) stopped operating and its assets have been transferred to Look as a Charitable Company (Registered Charity number 1140471).

The Trustees of Look, who are also the Directors for the purpose of Company law, have the overall responsibility for the governance and the strategic direction of the charity. The Chair, Vice Chair and Treasurer are elected annually. They then appoint the other Trustees who are recruited to provide the range of skills and expertise to effectively govern the Charity. The Board of Trustees meets regularly to review strategy and performance and agree budgets. In line with the requirements of the governing document Trustees also organise an Annual General Meeting at which elections take place and resolutions are passed. Trustees are familiar with the work of the organisation as they have been involved for several years.

An induction pack has been developed, which is available to all existing and newly recruited Trustees. This includes various Charity Commission publications, a copy of the Memorandum and Articles of Association, published Trustees Annual Report and Accounts, financial procedures, risk assessment documents, the current business plan, working budget, and the roles and responsibilities of a Trustee and the Board.

On a day to day basis the organisation is managed by the Director, Charlotte Carson, who has the overall responsibility for strategic planning, operational management, human and financial resources and service.

Related Parties

Look has been a loose federation of groups with clusters of activity across the UK. More recently while the central organisation has gone through a period of evaluation these groups have continued and contact with them is being re-established.

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TRUSTEES ANNUAL REPORT (cont'd)

YEAR ENDED 31 MARCH 2019

Risk Management

The Board is responsible for the management of the risks faced by the charity. Detailed considerations of the risks are delegated to the Director. Risks are identified, assessed and controls established throughout the year. A formal review of the charity's risk management processes is undertaken on an annual basis and risks are reviewed on a rolling cycle. The key controls used by the charity include strategic planning, budgeting and management accounting, organisational and governance structure and lines of reporting. Formal written policies are reviewed annually, and assessment of risk is a

standing item on the agenda at Board meetings. Through these risk management processes the Trustees are satisfied that the major risks have been adequately mitigated.

The main financial risk to the charity is considered to be the unexpected loss of income through charitable funding or funds brought in by the marathon runners and other fundraising activity. In order to mitigate this we ensure that we abide by our reserves policy ensuring that we have six months core running costs in the bank. We have recruited a volunteer and a LOOK staff member manages our Marathon running team to ensure that core funds are received each year.



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TRUSTEES ANNUAL REPORT (cont'd)

YEAR ENDED 31 MARCH 2019

OBJECTIVES AND ACTIVITIES

Charitable Objects

To facilitate parents' groups and parents in enhancing the education, welfare and leisure opportunities of visually impaired children, to promote the co-ordination of services, both statutory and voluntary, provided by parent groups and organisations relating to visual impairment.

Vision

Our vision is to be an organisation that is recognised as a key provider of services to families with visually impaired children and young people.

Purpose

To improve the lives of families with visually impaired children and young people by providing support, information and activities with a view to helping them gain the best outcomes in life. We want to break down the barriers that young VI people and their families face.

Public Benefit

The Trustees confirm that they have complied with their obligation under Section 4 of the Charities Act 2006 to have due regard to the public benefit guidance used by the Charity Commission for England and Wales. The Trustees further confirm that the activities of the charity are carried out, in line with its objects, for the public benefit, and the charity achieves its objects through the activities described below.

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**TRUSTEES ANNUAL REPORT (cont'd)**

**YEAR ENDED 31 MARCH 2019**

**ACHIEVEMENTS AND PERFORMANCE**

**Impacts of our service:**

- Decreased isolation
- Increased confidence
- Increased transferable skills and employability
- Increased well-being
- Social opportunity
- Physical activity
- Emotional support
- Increased understanding of available support streams for parents and young people
- Increased understanding amongst classmates and teachers of barriers faced by VI children

The following events were delivered:

**Looking Good, Feeling Good, LOOK Fashion event (Birmingham, August 2018)**

Look teamed up with John Lewis to deliver a day of fun and fashion advice. VIYPs often feel excluded and lacking confidence when it comes to looking good. Look engaged beauty and style experts to deliver workshops in grooming, and VI fashion and beauty bloggers gave talks and demonstrations. There was time for structured discussion, about appearance and confidence, as well as shopping and chatting. A great day was had by all. The event went very well, with excellent feedback from delegates. We intend to extend this programme of work with Lucy Edwards (VI beauty blogger) next year.

**Find Your Voice media training (Birmingham, Oct 2018)**

10 young people were selected to attend a day of training run by Visually Impaired BBC reporter Tom Walker. The day was packed with information and activities to give them the basic skills necessary to hatch an idea, pitch it and go out and record audio features. Feedback was again, very positive, with appetite for further training from Tom in the future.

**Getting Great at the Every Day! (Worcester, November 2018)**

This confidence and independence weekend gave young people and their families the opportunity to get together with LOOK mentors to share experience, develop skills and have fun. We are training our Mentors to be young leaders and they helped

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**TRUSTEES ANNUAL REPORT (cont'd)**

**YEAR ENDED 31 MARCH 2019**

to facilitate the whole weekend - from meeting and looking after families to help running workshops. Mentors ran workshops in self advocacy, physical confidence and accessible tech. We also hired ILS professionals to deliver cooking workshops to parents and YPs. There was a VI accessible Ceilidh on the Saturday night and lots of laughs were had.

The event was overwhelmingly successful. The support network we created there will last beyond the event itself. Many of the young people in attendance signed up to the online mentoring scheme afterwards, a parent's support group has been formed on facebook and parents and mentors are being put in contact via a chat group on the online platform. All those who attended said they would attend future events.

Here are some sample responses from parents and young people:

"I came wanting Chloe to grow in confidence about herself and have experience of other visually impaired children, and actually it's exceeded expectations." Jane, parent of 10-year-old Chloe.

"It's nice to do this with other visually impaired people because we can share stories and understand each other." Kayleigh, 13 from Devon and Sirine, 13 from London.

"Words cannot describe and express my experience with Look. I'm overwhelmed and privileged to be part of your journey to support individuals like us. Carlisle has been playing the piano since he came back. Such motivation! Thanking all once again." Claudine, parent of 15-year-old Carlisle.

"It's been really great just to be with other families. We need more of it, keep it coming." Christine, parent of 13-year-old Charlotte.

**Eye on Work Employment Workshop x 2: (Surrey and Birmingham, November and December 2018)**

These sessions address employability skills and a solution focused approach to the job market. They include interactive activities and group discussion on topics relating to employment and are planned and delivered by staff and Look VI mentors with employment experience. Again, these have been very well received. We are offering these workshops to schools, colleges and VI service users and providers, to raise expectations and broaden knowledge about the opportunities out there in the world of work.

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YEAR ENDED 31 MARCH 2019

**Greece Music Key Project 2018 (Athens, June 2018)**

Since November we have auditioned and recruited 6 participants in a pan European music project in Athens. 3 sighted and 3 VI singers attended a residential week of singing and cultural exchange. The event was a life-changing opportunity for our VI participants, 1 of whom had never left her hometown of Leeds before. Another VI participant described how the trip had "reminded her of everything she is capable of" and given her a newfound determination to "get on with living and enjoying life and all the things I love".

**Mentor Training Weekend – Derby, July 2018:**

We trained 16 new mentors at our Mentor Training weekend in Derbyshire. Training is intensive and covers communication skills, safeguarding, VI issues and discussions around disability and identity. Evaluation questionnaires given to our

trainee mentors show that 100 percent of the delegates were highly satisfied that we met our aims for the weekend and responses were extremely positive.

**Mentor Christmas Celebration Event (Birmingham, December, 2018)**

We brought our mentors together to celebrate all we have achieved and to thank them for their fantastic hard work supporting their young mentees.

**Pantomime Visit (Hereford, December 19)**

the group had a great time socialising and celebrating together.

**Well Being Weekend (Herefordshire, February 2019)**

We ran an action-packed weekend for VI 18-30 yr olds, designed to increase physical confidence. Activities included yoga, dance, horseriding and blind rugby. We also held structured discussions about body image, using mobility aids, barriers to fitness and how we can help our young mentees to better access these opportunities. Feedback was overwhelmingly positive, with concrete impacts:

*"Since attending the Get Moving weekend I have rediscovered my love of dance, which I haven't done since I was a child with more sight. I have joined a local class since I got home, and I feel like I discovered myself again." (Mandy, aged 22)*

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YEAR ENDED 31 MARCH 2019

**Schools workshops and assemblies (various locations, throughout year at mentee's schools)**

We have been piloting schools' workshops in several of our mentee's schools with huge success.

On each occasion the young person has taken the decision, with the appropriate encouragement and support of the Look staff, to stand up and address their peers themselves. We have then delivered a short workshop including some visual impairment simulation exercises and some interactive games, intended to spark discussion around discrimination and inclusion.

The response has been overwhelmingly positive. Since starting this pilot phase, the project has been self-promoting, with word of mouth recommendations resulting in numerous enquiries from teachers, parents and young people wishing to book a workshop in their school.

*'Thank you Look for helping me talk about my sight loss for the very first time to my friends. Since you came to my school I feel much less shy at school and people who I was always scared to talk to now come up to me and tell me who they are and talk to me.'* (Maleeka, mentee)

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TRUSTEES ANNUAL REPORT (cont'd)

YEAR ENDED 31 MARCH 2019

FINANCIAL REVIEW

Reserves Policy

Free reserves are represented by net current assets within the unrestricted fund. In view of the unpredictable nature of charitable income, it is the Trustees' intention to maintain an unrestricted reserve of a minimum of six months' projected running costs.

Fixed Assets

Following an agreement with the Lincoln VIPs Group to transfer their holiday flat to Look, the Trustees took ownership of the flat on 21st July 2006. This is an enormous asset valued at approximately £100,000. In 2010 the Trustees had the opportunity to acquire the freehold of the flat for £2,000 and this option was taken up. The flat creates the opportunity for Look member families and groups to enjoy a reasonably priced holiday by the sea.

Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements so that they give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business;
- Observe the methods and principles in the Charities' SORP;

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YEAR ENDED 31 MARCH 2019

•The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time, the financial position of the Charity and enables them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The financial statements have been prepared on the accounting policies set out in note 1 to the financial statements and comply with the Memorandum and Articles of Association, applicable law and the requirements of the Statement of Recommended Practice "Accounting and Reporting by Charities" issued March 2005.



**LOOK NATIONAL FEDERATION OF FAMILIES WITH  
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**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF LOOK  
NATIONAL FEDERATION OF FAMILIES WITH VISUALLY IMPAIRED  
CHILDREN**

**YEAR ENDED 31 MARCH 2019**

**INDEPENDENT EXAMINER**

Helen Wanless ACCA has been re-appointed as independent examiner for the ensuing year.

I report on the accounts of the company for the year ended 31 March 2019 which are set out on pages 5 to 14.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The trustees (who are also the directors of Look National Federation of Families With Visually Impaired Children for the purposes of company law) are responsible for the preparation of the accounts. The 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.

Having satisfied myself that the company is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- 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
- 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 company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.



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INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF LOOK  
NATIONAL FEDERATION OF FAMILIES WITH VISUALLY IMPAIRED  
CHILDREN *(continued)*

YEAR ENDED 31 MARCH 2019

**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:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

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.

*Helen Wanless*

Helen Wanless ACCA  
Independent examiner

29 Park Street  
Macclesfield  
Cheshire  
SK11 6SR

04-12-2019

**LOOK NATIONAL FEDERATION OF FAMILIES WITH  
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE  
INCOME AND EXPENDITURE ACCOUNT)**

**YEAR ENDED 31 MARCH 2019**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
<b>INCOMING RESOURCES</b>					
Incoming resources from generating funds:					
Voluntary income	2	318,638	89,250	407,888	135,888
Activities for generating funds	3	41,743	—	41,743	48,796
Incoming resources from charitable activities	4	2,590	—	2,590	1,890
<b>TOTAL INCOMING RESOURCES</b>		<u>362,971</u>	<u>89,250</u>	<u>452,221</u>	<u>186,574</u>
<b>RESOURCES EXPENDED</b>					
Costs of generating funds:					
Costs of generating voluntary income	5	(11,106)	—	(11,106)	(11,945)
Charitable activities	6/7	(35,063)	(154,152)	(189,215)	(99,841)
Governance costs	8	(761)	—	(761)	(1,006)
<b>TOTAL RESOURCES EXPENDED</b>		<u>(46,930)</u>	<u>(154,152)</u>	<u>(201,082)</u>	<u>(112,792)</u>
<b>NET INCOMING RESOURCES FOR THE YEAR/NET INCOME FOR THE YEAR</b>	9	316,041	(64,902)	251,139	73,782
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>134,753</u>	<u>83,853</u>	<u>218,606</u>	<u>144,824</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>450,794</u>	<u>18,951</u>	<u>469,745</u>	<u>218,606</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 21 to 26 form part of these financial statements.

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**BALANCE SHEET**

**31 MARCH 2019**

	Note	2019 £	2018 £
<b>FIXED ASSETS</b>			
Tangible assets	11	104,334	104,210
<b>CURRENT ASSETS</b>			
Debtors	12	11,061	4,604
Cash at bank		417,928	164,833
		428,989	169,437
<b>CREDITORS: Amounts falling due within one year</b>	13	(13,578)	(5,041)
<b>NET CURRENT ASSETS</b>		415,411	164,396
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		519,745	268,606
<b>CREDITORS: Amounts falling due after more than one year</b>	14	(50,000)	(50,000)
<b>NET ASSETS</b>		469,745	218,606
<b>FUNDS</b>			
Restricted income funds	15	18,951	83,853
Unrestricted income funds	16	450,794	134,753
<b>TOTAL FUNDS</b>		469,745	218,606

For the year ended 31 March 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Trustees' responsibilities:**

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The Balance sheet continues on the following page.  
The notes on pages 21 to 26 form part of these financial statements.

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**BALANCE SHEET** *(continued)*

**31 MARCH 2019**

These financial statements were approved by the members of the committee and authorised for issue on the 4.12.19 and are signed on their behalf by:

Dr M Wolffe  
Director



Company Registration Number: 07406571

The notes on pages 21 to 26 form part of these financial statements.

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**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2019**

**1. ACCOUNTING POLICIES**

**Basis of accounting**

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

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Standard for Smaller Entities (effective April 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" published in March 2005, applicable accounting standards and the Companies Act 2006.

**Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**Incoming resources**

All incoming resources are included in the Statement of financial activities when the company has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

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**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2019**

**1. ACCOUNTING POLICIES** *(continued)*

**Resources expended**

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the company, and have been allocated to activity cost categories on a basis consistent with the usage of resources, apportioning staff costs by the budgeted time spent. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

**Fixed assets**

All fixed assets are initially recorded at cost.

**Depreciation**

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

Fixtures & Fittings                      -                      20% reducing balance

**2. VOLUNTARY INCOME**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
Donations				
Donations	318,092	89,250	407,342	135,100
Other income				
Friends of LOOK	546	—	546	788
	<u>318,638</u>	<u>89,250</u>	<u>407,888</u>	<u>135,888</u>

**3. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS**

	Unrestricted Funds £	Total Funds 2019 £	Total Funds 2018 £
Fundraising from London Marathon & events	41,743	41,743	48,796

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**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2019**

**4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	Unrestricted Funds	Total Funds 2019	Total Funds 2018
	£	£	£
Holiday Flat	2,590	2,590	1,890

**5. COSTS OF GENERATING VOLUNTARY INCOME**

	Unrestricted Funds	Total Funds 2019	Total Funds 2018
	£	£	£
Advertising	796	796	50
Subscriptions	65	65	407
London Marathon and other events	10,179	10,179	11,417
Depreciation	66	66	71
	<u>11,106</u>	<u>11,106</u>	<u>11,945</u>

**6. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE**

	Unrestricted Funds	Restricted Funds	Total Funds 2019	Total Funds 2018
	£	£	£	£
Helpline	7,075	—	7,075	3,469
Scarborough Flat	7,492	—	7,492	5,747
Youth Projects	20,496	—	20,496	9,799
Mentoring Project	—	154,152	154,152	80,826
	<u>35,063</u>	<u>154,152</u>	<u>189,215</u>	<u>99,841</u>

**7. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE**

	Activities undertaken directly	Total Funds 2019	Total Funds 2018
	£	£	£
Helpline	7,075	7,075	3,469
Scarborough Flat	7,492	7,492	5,747
Youth Projects	20,496	20,496	9,799
Mentoring Project	154,152	154,152	80,826
	<u>189,215</u>	<u>189,215</u>	<u>99,841</u>

**LOOK NATIONAL FEDERATION OF FAMILIES WITH  
VISUALLY IMPAIRED CHILDREN  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**

YEAR ENDED 31 MARCH 2019

**8. GOVERNANCE COSTS**

	Unrestricted Funds	Total Funds 2019	Total Funds 2018
	£	£	£
Independent examination	600	600	600
Costs of trustees' meetings	161	161	406
	<u>761</u>	<u>761</u>	<u>1,006</u>

**9. NET INCOMING RESOURCES FOR THE YEAR**

This is stated after charging:

	2019	2018
	£	£
Depreciation	366	395
Auditors' fees	600	600

**10. STAFF COSTS AND EMOLUMENTS**

Total staff costs were as follows:

	2019	2018
	£	£
Wages and salaries	120,565	60,420
Social security costs	—	—
	<u>120,565</u>	<u>60,420</u>

Particulars of employees:

The average number of employees during the year, was as follows:

	2019	2018
	No.	No.
Number of administrative staff	7	5

No employee received remuneration of more than £60,000 during the year (2018 - Nil).



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YEAR ENDED 31 MARCH 2019

11. TANGIBLE FIXED ASSETS

	Land and buildings £	Other plant & machinery etc. £	Total £
<b>COST</b>			
At 1 April 2018	102,625	29,488	132,113
Additions	—	490	490
At 31 March 2019	<u>102,625</u>	<u>29,978</u>	<u>132,603</u>
<b>DEPRECIATION</b>			
At 1 April 2018	—	27,903	27,903
Charge for the year	—	366	366
At 31 March 2019	—	<u>28,269</u>	<u>28,269</u>
<b>NET BOOK VALUE</b>			
At 31 March 2019	<u>102,625</u>	<u>1,709</u>	<u>104,334</u>
At 31 March 2018	<u>102,625</u>	<u>1,585</u>	<u>104,210</u>

12. DEBTORS

	2019 £	2018 £
Other debtors	<u>11,061</u>	<u>4,604</u>

13. CREDITORS: Amounts falling due within one year

	2019 £	2018 £
Other creditors	<u>13,578</u>	<u>5,041</u>

14. CREDITORS: Amounts falling due after more than one year

	2019 £	2018 £
Trade creditors	<u>50,000</u>	<u>50,000</u>

The Partially Sighted Society ("PSS") Loan was made in the financial year 2012. The loan is interest free with no requirement that it should be repaid within any specific period in time.

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**NOTES TO THE FINANCIAL STATEMENTS**

YEAR ENDED 31 MARCH 2019

**15. RESTRICTED INCOME FUNDS**

	Balance at 1 Apr 2018	Incoming resources	Outgoing resources	Balance at 31 Mar 2019
	£	£	£	£
Mentoring Project	<u>83,853</u>	<u>89,250</u>	<u>(154,152)</u>	<u>18,951</u>

During the year the charity received the following restricted funds:

David Cocks Foundation	£ 50,000
E F Bulmer	£ 19,250
The Queen's Trust	£ 20,000
Total	<u>£ 89,250</u>

**16. UNRESTRICTED INCOME FUNDS**

	Balance at 1 Apr 2018	Incoming resources	Outgoing resources	Balance at 31 Mar 2019
	£	£	£	£
General Funds	<u>134,753</u>	<u>362,971</u>	<u>(46,930)</u>	<u>450,794</u>

**17. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Tangible fixed assets £	Net current assets £	Long term liabilities £
Restricted Income Funds:			
Youth Projects	--	18,951	--
Unrestricted Income Funds	<u>104,334</u>	<u>450,794</u>	<u>(50,000)</u>
Total Funds	<u>104,334</u>	<u>469,745</u>	<u>(50,000)</u>

	Other net liabilities £	Total £
Restricted Income Funds:		
Youth Projects	--	18,951
Unrestricted Income Funds	<u>(13,578)</u>	<u>491,550</u>
Total Funds	<u>(13,578)</u>	<u>510,501</u>

**18. RELATED PARTY TRANSACTIONS**

During the year the interest free loan of £50,000 received from the Partially Sighted Society in 2012 remained unpaid. Michael Wolffe is also a trustee of the Partially Sighted Society.

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MANAGEMENT INFORMATION

YEAR ENDED 31 MARCH 2019

The following pages do not form part of the statutory financial statements which are the subject of the independent examiner's report on pages 3 to 4.

LOOK NATIONAL FEDERATION OF FAMILIES WITH  
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DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2019

	2019 £	2018 £
<b>INCOMING RESOURCES</b>		
<b>VOLUNTARY INCOME</b>		
Donations	407,342	135,100
Friends of LOOK	546	788
	<u>407,888</u>	<u>135,888</u>
<b>ACTIVITIES FOR GENERATING FUNDS</b>		
Fundraising from London Marathon & events	41,743	48,796
<b>INCOMING RESOURCES FROM CHARITABLE ACTIVITIES</b>		
Holiday Flat	2,590	1,890
<b>TOTAL INCOMING RESOURCES</b>	<u>452,221</u>	<u>186,574</u>
<b>RESOURCES EXPENDED</b>		
<b>COSTS OF GENERATING VOLUNTARY INCOME</b>		
London marathon, subscriptions and marketing	11,040	11,874
Depreciation	66	71
	<u>11,106</u>	<u>11,945</u>

LOOK NATIONAL FEDERATION OF FAMILIES WITH  
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DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2019

	2019 £	2018 £
<b>CHARITABLE ACTIVITIES</b>		
Wages & Salaries	120,565	60,420
Scarborough flat expenses	3,654	3,428
Motor and travel costs	11,146	4,932
General running costs	12,809	6,729
Depreciation	300	324
Training costs	—	2,550
Brightside Trust	7,716	6,960
Due diligence costs	216	144
Catering	1,269	975
Exhibition costs	—	424
Staff advert	—	100
Wellbeing weekend	4,946	4,615
Queens Trust direct costs	—	7,634
Jubilee Trust	7,350	420
Advertising	—	186
Mentor summit	179	—
First Conference Events	4,388	—
Speakserve	83	—
Courtyard Trust	302	—
ILS	804	—
New College	3,167	—
PHEC	600	—
Support work	250	—
Laptops	1,995	—
Hereford Yoga	300	—
LookFEST	7,176	—
	<u>189,215</u>	<u>99,841</u>
<b>GOVERNANCE COSTS</b>		
Independent examination	600	600
Costs of trustees' meetings	161	406
	<u>761</u>	<u>1,006</u>
<b>TOTAL RESOURCES EXPENDED</b>	<u>201,082</u>	<u>112,792</u>
<b>NET INCOMING RESOURCES FOR THE YEAR</b>	<u>251,139</u>	<u>73,782</u>

LOOK NATIONAL FEDERATION OF FAMILIES WITH  
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DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2019

	2019 £	2018 £
<b>COSTS OF GENERATING VOLUNTARY INCOME</b>		
Marketing		
Marketing	796	50
Subscriptions		
Subscriptions	65	407
London Marathon and other events		
London marathon	10,179	11,417
Depreciation		
Depreciation	66	71
	<u>11,106</u>	<u>11,945</u>

**LOOK NATIONAL FEDERATION OF FAMILIES WITH  
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**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31 MARCH 2019**

	2019 £	2018 £
<b>CHARITABLE ACTIVITIES</b>		
<b>Helpline</b>		
<i>Activities undertaken directly</i>		
Wages & Salaries	6,158	2,912
General running costs	917	557
	<u>7,075</u>	<u>3,469</u>
 <b>Scarborough Flat</b>		
<i>Activities undertaken directly</i>		
Wages & Salaries	3,079	1,456
Flat expenses	3,654	3,428
General running costs	459	539
Depreciation	300	324
	<u>7,492</u>	<u>5,747</u>
 <b>Youth Projects</b>		
<i>Activities undertaken directly</i>		
Wages & Salaries	15,394	6,978
General running costs	5,102	2,821
	<u>20,496</u>	<u>9,799</u>
 <b>Mentoring Project</b>		
<i>Activities undertaken directly</i>		
Wages & Salaries	95,934	49,074
Motor and travel costs	11,146	4,932
General running costs	6,331	2,812
Training costs	—	2,550
Brightside Trust	7,716	6,960
Due diligence costs	216	144
Catering	1,269	975
Exhibition costs	—	424
Staff advert	—	100
Wellbeing weekend	4,946	4,615
Queens Trust direct costs	—	7,634
Jubilee Trust	7,350	420
Advertising	—	186
Mentor summit	179	—
First Conference Events	4,388	—
Speakserve	83	—
Courtyard Trust	302	—
ILS	804	—
New College	3,167	—
PHEC	600	—

LOOK NATIONAL FEDERATION OF FAMILIES WITH  
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DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2019

	2019	2018
	£	£
Support work	250	—
Laptops	1,995	—
Hereford Yoga	300	—
LookFEST	7,176	—
	<u>154,152</u>	<u>80,826</u>
	<u>189,215</u>	<u>99,841</u>