



Living Paintings

Trustees' Report & Financial Statements 2022-23

The Living
Paintings Trust



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Welcome From Our Chairman

“It’s been a transformative year for our small charity. We are now reaching more blind and visually impaired children and young people than ever before.”

Storytime holds a very special place in my heart. Coming together with a picture book was a bedtime ritual, reading and exploring the illustrations on each page; the combination bringing the story to life. One cannot work without the other. My boys are a bit older now - reading with Mum isn't high on their agenda - storytime has been replaced with homework, and again I am struck by how much of their learning is visual.

It serves as a stark reminder to me that the vast majority of learning and leisure as a child is almost entirely based on vision; and what this could mean for the estimated 26,000 blind and visually impaired children and young people living in the UK today.

This is why I am so incredibly proud to Chair Living Paintings, a unique charity that is dedicated to bridging this gap and bringing the visual world of books and learning to life for children who would otherwise miss out on these vital experiences.

For me, it's the feedback we receive almost daily from our beneficiary groups – whether that be families, those working with visually impaired youngsters or, indeed, the children themselves – that really demonstrates how our work is completely transforming the day-to-day lives of so many children and young people and giving them a better future. I hope this will shine through as you read this report.

What we do is such a simple concept, but it makes such an incredible difference, a true example of accessibility in action.

It's been an exciting time to be leading the board of Trustees at Living Paintings. The last year has been transformative for our small charity, as we reached more blind and visually impaired children and young people than ever before. In fact, we have more than doubled the number of beneficiaries we are reaching with our service. A great achievement!

This incredible success comes just a year into implementing our new growth strategy - I am constantly impressed by the Living Paintings team for their creativity, agility and sheer dedication. It isn't easy for smaller charities to make an impact on this scale, challenged with limited budgets and resources, and I am regularly blown away by the team's lateral thinking and hard work.

It's also been a year of change, but one that has growth and impact at its heart. This has been the year we have officially shifted our core focus to services for children and young people for the foreseeable future. However, this does not mean an end to our work with blind and visually impaired adults. Our library remains open to them, and our collection of accessible resources is still available. We also continue to develop new ways to reach adults in the community to ensure that they are still able to benefit from the service we provide. I hope you enjoy this snapshot of the last financial year at Living Paintings, alongside the stories of those who are most important – our young library members.



Cat Bailey
Chair of the Board of Trustees



Our Work

Giving blind and partially sighted people access to the visual world at their fingertips.

Every day, four families in the UK are told that their child is losing their sight. It can be a devastating diagnosis, shattering their perception of parenthood and creating uncertainty over their child's future. How will they enjoy a bedtime story together? How will they keep up with their learning at school? How will they make friends if they can't join in with the simple things most people take for granted?

These are just some of the questions we hear from families faced with such a diagnosis. With 80% of the information our brain receives reaching us through our eyes, blindness has a detrimental impact on their social and educational development at their most vital stage of life. More than anything, parents simply want their children to feel included and grow up with the same opportunities as every other child.

We exist so that no blind child has to miss out on the images that colour and inform our lives. For over 30 years we have been creating unique Touch to See experiences for blind and visually impaired children and young people, bringing the visual world of pictures, books and learning to life through touch and sound.

The service we provide is simple, yet innovative and impactful. From adapting the world's best-loved picture books into accessible formats, to creating tactile-audio resources linked to the National Curriculum and interested topics. Everything we create is hand-crafted with love at our Kingsclere production studios and comes with audio descriptions that guide fingers over the raised pictures to help blind youngsters and adults build up the images being explored in their minds eye. Our growing collection of unique Touch to See books and resources are available to borrow for free from our postal library for blind people; so – whatever their financial circumstances or location – we can be there for every child, family and school that needs us.

Our Accessible Library



5,240

blind and visually impaired people of all ages benefitting from our free service



6,200

Accessible Touch to See fiction and non-fiction books on our shelves

The Difference We Make



Frankie is soon to turn 3. She is completely blind and registered as severely sight impaired.

"We have been ordering books through Living Paintings since she was very small and she has just begun to explore the tactile images, taking so much joy in finding the characters from the book with her fingers. She is just beginning to show an interest in braille and so we are very excited to begin to use the translations in the books. **This amazing charity is helping us to bring life to Frankie's stories and expand her knowledge of the world through her fingers.**

It's hard to express just how much gratitude we feel for this amazing service. Receiving Frankie's diagnosis was a very challenging time for us but knowing there are people such as Living Paintings who exist to ensure the barriers to her inclusion are broken down has made our journey so much easier. Thank you from the bottom of our hearts... we look forward to ordering many, many, many more books in the future!"



Arlo is 6 years old and is registered as sight impaired and his glasses do not correct his vision. Arlo has been diagnosed with a broad range of issues and it's still quite unknown what Arlo can and cannot see.

"Arlo loves receiving the Living Paintings books and he really enjoys feeling the pictures which enable him to engage with the story and build a better picture of what the story is all about.

He notices very small details and indentations that I don't even notice myself. I'm always shocked at the details Arlo picks up from the pictures by feeling the raised parts and the indentations.

We read through the books with Arlo and sometimes he likes to share the stories with his siblings. Arlo has taken his books into school quite a few times to share with his class. He tells his teacher and class that they are very special books.

These books have helped spark an interest in reading books for Arlo. He really concentrates on feeling the pictures. Arlo is very proud to use Living Paintings books."



Archie, now two, was only a few months old when he was diagnosed with ocular albinism, which has affected his sight.

"Archie loves every moment he can to be with his loved ones. Although we are still learning everyday what he can and can't see, one thing is for certain – he LOVES his story time with Living Paintings.

Although it's been over a year since Archie's diagnosis, it was only recently I realised that my son will never see the night sky, a shooting star or watch on as the morning sun rises then sets. But with Living Paintings stories, he will – through literacy.

A child who is visually impaired should never miss out on these moments – because even without sight, there is still vision."



Our Year

It's been a big year for Living Paintings.

Through innovative campaigning and service development, we have seen incredible growth over the last 12 months which is enabling us to make a greater impact for blind children and young people across the UK.

125% increase in library beneficiaries

We welcomed **2,677 new** blind and visually impaired people to the Living Paintings family. **86%** of these were children and young people.

60% increase in loans made across the year

We are sending more books out than ever before, but we're just getting started. **72%** of our new members joined at the end of the financial year, so our library is expected to be even busier in 23/24 as they begin to discover our wonderful world of accessible books and learning.

250 new accessible books and resource box sets added to our library

We produced and added multiple copies of **six new audio tactile adaptations of popular children's picture book titles** and **two non-fiction resource box sets** to our growing collection of accessible Touch to See experiences.

£632,698 raised to support our work

Thanks to the incredible support of our donors, we generated **29%** more income than the previous financial year; helping us reach unprecedented numbers of new beneficiaries, deliver innovative new projects, and provide a greater benefit to blind children and young people across the UK.

10,500 additional lives touched by our service

Our books are designed to be shared with friends and family. We estimate that for every Living Paintings beneficiary, two additional sighted family members or peers have been touched by our work.



This is the first time I have seen your books and would just like to say WOW what an amazing thing you do!

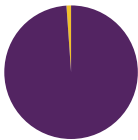
Parent



Our Impact

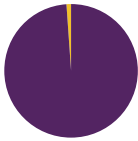
We exist to improve the life chances of blind children and young people by making the visual world of pictures, books and learning accessible to them.

Every year, we complete a survey with the families, schools and professionals we work with to gain an understanding of how Living Paintings benefits the blind children and young people in their lives. The results speak for themselves; our Touch to See books and box sets have a far-reaching impact that helps blind children fully take their place in our visual world.



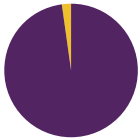
Building confidence

99% say our Touch to See books and box sets have **improved their overall confidence.**



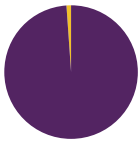
Supporting young learners

99% say Living Paintings' service has **increased their engagement and interest in learning and school work.**

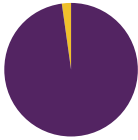


Promoting positive wellbeing

98% of our child beneficiaries have **improved social skills** and find it easier to **make friends.**

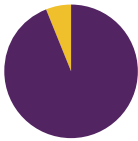


99% say they have benefitted from an increase shared experiences with the sighted people in their lives.



Raising young readers

98% of our young library beneficiaries have developed **improved confidence and interest in reading.**



Trying new things

94% say our service **empowers** their children to **try new physical and social activities.**



83% of beneficiaries use our Touch to See books daily or weekly.

“Over the last six months the Living Paintings books have had such an impact on his self-confidence and understanding of the world and his environment.”

Teacher”

Matilda's Story

Everyone knows the story of Matilda. Roald Dahl's famous young bookworm would read every novel she could get her hands on from a very young age and stories became a huge part of her life.



Matilda can now be involved with books! She has gained a love of books and reading because now she can feel the picture's putting images to the story.

Parent



Laura Edwards loved the story so much that she named her daughter after the titular character hoping that she, too, would love to read.

Unfortunately, her daughter Matilda wouldn't take to stories as easily as her famous namesake. That's because Matilda is visually impaired.

"When Matilda was born, she had beautiful silvery blonde hair that everyone commented on. It was only when we noticed her eyes wobbling that we realised that her gorgeous hair was a sign of oculocutaneous albinism which affected her sight."

Finding out that Matilda, now six, was visually impaired meant that getting her to engage with books and learning to read would be a huge challenge for the family. Laura and her husband Ryan and two sons Tristan (12) and Alexander (14) all tried their best with large picture books, but nothing seemed to work.

When Matilda was 18 months old, Laura heard about Living Paintings.

"The first book we received was Spot the Dog. I remember thinking that Matilda wouldn't be interested because we had already tried that book. **But, when she felt the raised pictures for the first time, it was a real 'Eureka' moment, and something clicked in her little head. It was wonderful.**"

From that moment on, Matilda has been an avid fan of the Living Paintings library and now she does a special job for them. She is a trusted 'VI (visually impaired) Editor' and is sent draft versions of new releases to read test and give feedback on.

Matilda says: "I like to help with the new books. Dance with Oti: The Bird Jive is my favourite."

The book is by Strictly Come Dancing's Oti Mabuse and includes a step-by-step dance tutorial.

"I got to join in and try out the dancing. My mummy read the story and I acted it out. I could see the pictures through touching them and could help match them up with the story – it was so much fun!"

Laura adds: "Matilda takes her job as a VI Editor for Living Paintings seriously and loves being a part of something so special. We're so grateful that we discovered the charity so early on in Matilda's life and we attribute her love of reading and stories as well as her fantastic imagination to those first books that unlocked pictures in her mind. She now wants to help children just like her to have the same experiences and really enjoys working with the team to make sure the books for visually impaired children are approved by visually impaired children."



Highlights

Bringing the coronation to life for blind children

The Coronation of King Charles III promised to be a visual spectacle that brought the country together in celebration. As excitement for the event grew, we knew that so many blind and visually impaired children would miss out on the rich imagery, history and pageantry ingrained in the ceremony. What followed sparked the biggest and most impactful campaign Living Paintings has launched in its 34-year history; **Coronation: The Sensory Experience for Blind Children**.

As part of this special project, we created tactile images of the St Edward's Crown, the flower emblems of the United Kingdom and the profile image of King Charles III which will become the iconic image of his reign. These were made available, beautifully packaged as a special commemorative coronation gift, to all blind and visually impaired children across the United Kingdom – regardless of whether they were a member of our library – and was theirs to keep forever.

A star-studded line-up of friends supported us by recording audio guides, including **Dame Joanna Lumley, Sir Derek Jacobi, Roman Kemp, Mel Giedroyc, Omid Djalili** and Living Paintings beneficiary, 12-year-old **Eleanor Stollery**. Each recorded an audio description for a specific age group, so these materials could be enjoyed and appreciated by children and young people of all ages.

The campaign attracted a huge amount of media attention with broadcast coverage on **The One Show** and **ITV News** as well as appearing in the **Daily Mail, The Guardian**, and on **BBC Radio 4**.

Demand for our free gift was phenomenal, with over **7,300 coronation gifts delivered** in the weeks leading up to the event, so blind and visually impaired children could participate in learning at school and feel fully included as they settled down to watch the event with their families.

Thanks must go to the army of volunteers who helped us pack up and despatch our coronation gifts from our Kingsclere HQ and to our generous donors including The Department for Education, the St James's Place Charitable Foundation, The Cotswold Primrose Charitable Trust, The Underwood Trust and The Spectacle Makers' Charity. This incredible support helped bring joy to so many blind and visually impaired children and young people and brought Living Paintings' unique service into more lives than ever before.

“
My daughter was thrilled to receive the Kings coronation tactile pack from Living Paintings. Her face just lit up when she was feeling the tactile pictures and made her feel special.
”
Parent

Our coronation campaign



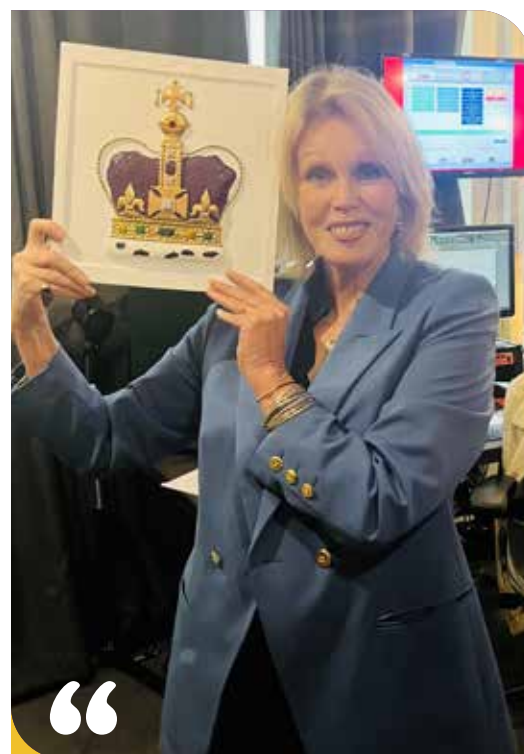
7,308
Coronation Gifts sent to every corner of The Kingdom



2,045
new library beneficiaries



107%
increase in website visitors



Dear Liz and everyone at Living Paintings, it was such a pleasure and privilege to read the description of St Edward's Crown yesterday. Now I know that it weighs as much as 4 tins of baked beans, my respect for His Majesty, already sky-high, becomes stratospheric. Knowing that children around the country will be able to imagine the crown and the ceremony better because of YOU at Living Paintings fills me with awe. A thousand thanks and all my warmest good wishes. I shall be at the coronation, in humbler headwear (!) but still bursting with pride that we shall have shown blind children a pivotal part of the whole fabulous ceremony. With admiration and affection.

Joanna Lumley



Giving all the #ChristmasFeels

The Christmas season is traditionally when charities ask their supporters to dig deep and, fuelled by festive cheer, make a donation to support their work for the year ahead. For us, it has always been a staple of our campaigns calendar; but Christmas 2022 felt very different.

The Cost of Living Crisis, coming straight-off-the-back of the Covid-19 pandemic, meant many families across the UK were facing financial hardship in the run up to the festive season. It somehow didn't feel right, when times were tough for everyone, to make a fundraising ask to our supporters. We could, however, use our stories and positive message to spread some much needed joy.

Our Christmas campaign, **#ChristmasFeels**, asked people to open their hearts and not their wallets. We aimed to raise awareness of our brand and increase our membership by asking people to share the #ChristmasFeels far and wide – and they did! Our main campaign film reached almost **150,000** people on social media. Our positive message was also featured on **ITV News**, who visited us to chat with volunteers and staff as we got ready to deliver some brand new Christmas books. Special thanks must go to **Gemma Stone** who also featured on our news broadcast alongside her little library beneficiary, **Archie** and his brother **Kai**.



Dapo Adeola brings the Living Paintings magic to his bestselling titles

Go to any school during World Book Day and you're bound to see any number of children dressed up as Rocket; the instantly-recognisable heroine of picture books by super-duo **Nathan Bryon and Dapo Adeola**.

Last year, we let Dapo know about our plans to bring his book 'Clean Up!' to life for blind children; so they could follow Rocket's adventures to protect our beaches and marine life. Inspired by our unique work, he decided to run a fundraiser to give even more of his titles the Living Paintings touch!

Thanks to Dapo's incredible efforts across social media, on **BBC London** and in **The Independent**, we were able to quickly raise the money to adapt his collaboration with **Malorie Blackman**, 'We're Going to Find the Monster'. The fundraiser then caught the attention of **The Ogden Trust** who provided the remaining money to bring another of Rocket's adventures to our library, 'Look Up!'

In total, he raised an incredible **£7,500!**

Our thanks to Dapo for his wonderful and ongoing support of our charity. We know our beneficiaries are going to love our new Dapo Adeola collection!

“It's nice just to feel “normal” sometimes and being able to read bedtime stories together does that, so thank you.

Parent



Superstar Minnie-Mae funds new starting school book

Starting school is one of the first big milestones in life. For any child, it can be an anxious time as they prepare to make the leap from nursery to 'big school', but blind and visually impaired children face additional unique challenges. We know that picture books often play a huge role when preparing children for new situations, feelings or emotions. However, we were missing a title that could help families talk about this important transition.

Thankfully, we were able to team up with our superstar library member, **four year old Minnie-Mae**, and her amazing Mum, Caroline. With their support, we ran a campaign to adapt 'First Day of Bug School' by Sam Lloyd into a tactile-audio version for blind children. Supporters were inspired by Minnie-Mae's own journey to Reception and she raised the **£3,500** needed to bring this book to life.

This special book was ready in time for the new school year in September 2023.

Thank you, Minnie and Caroline, for your brilliant support which will help so many blind and visually impaired children as they start their own journeys to 'big school'!



A new pilot service bringing pictures to life for blind and partially sighted adults in residential care

For many years, Living Paintings ran Touch to See Book Clubs that brought blind and visually impaired adults together to explore our audio tactile resources in community spaces. However, like so many community-projects, these social gatherings were a casualty of the pandemic. Despite our focus now being on children and young people, we know how much our Book Clubs positively impacted the lives of their participants.

We're delighted to announce that this year, we launched an innovative new pilot scheme that brought these shared experiences to care homes across the UK. Now led by in-house activity co-ordinators, we are able to deliver our free service in a social setting and positively impact the lives of many blind and visually impaired people living in care homes.

We had a fantastic response to the scheme, which significantly contributed to a **90% increase in adults benefitting from our service** over the year.

Focus On Publishing

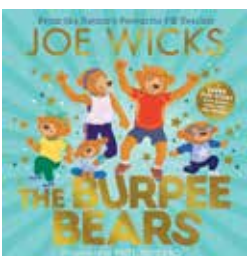
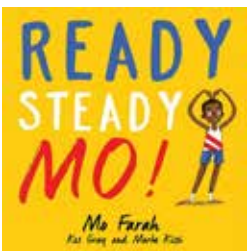
26 new Touch to See titles, each with multiple copies, published and in production.

Picture books are so much more than stories. They are vital learning tools that help children develop an understanding of the world around them.

With the children's publishing sector's support, we're able to bring the world's best-loved picture books to life for children who would otherwise miss out on the magic, joy and learning they bring. But beyond the entertainment they provide, children's books have the power to change perspectives, convey messages, inspire confidence and help children make sense of their emotions. That's why a book's message is the first thing we'll explore when looking for new titles to adapt.

This year six new picture books have been adapted and added to our collection.

Let's get moving!



Two new books added to our library that inspire kids to get exercising! We're delighted to have worked with Sir Mo Farah and the nation's favourite PE teacher, Joe Wicks, to bring these books to life for blind and visually impaired youngsters.

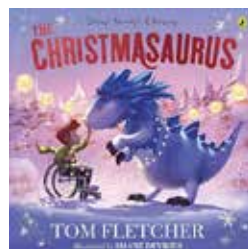
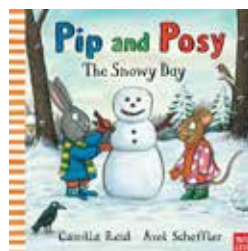
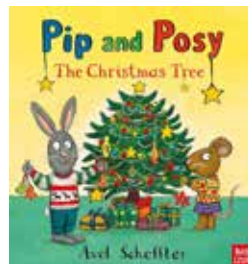
Protecting the planet!



Dapo Adeola and Nathan Bryon's adventurous heroine, Rocket, is on a mission to clean up our oceans in this picture book that inspires kids to take an active role in protecting our environment.



New festive favourites!



Deck the halls! Christmas is our busiest time of year, and with more and more children and young people discovering the magic of Living Paintings, we added three new festive books to our collection.



Bringing the stories to life: our audio guides

Each Touch to See book and resource boxset we produce comes with a very special audio description that guides little fingers over the raised images. It's a vital part of our service; bringing everything to life as the children build an image in their mind.

Huge thanks to our wonderful celebrity friends who have supported us in our mission to make the world of picture books and learning accessible to blind children. Their gifts of time recording audio guides for us has been invaluable. They include:

**Sir Derek Jacobi, Sir Mo Farah,
Sir Tony Robinson, Dan Snow,
Bessie Carter, Ben Cajee,
Josie D'Arby, Megan McCubbin,
Jack Riddiford and Yvie Magee.**



Two new Touch to See resource box sets also entered our accessible library

The Stone Age

Travel back in time to meet our hunter-gatherer ancestors and explore how they lived! This atmospheric learning resource gives blind and visually impaired children the opportunity to immerse themselves in history and is linked to the National Curriculum Key Stage 2. Perfect for little learners!

Discovering Rembrandt

An immersive experience, linked to Key Stage 3 on the National Curriculum with an audio-guide by 'Rembrandt' himself. This tactile-audio resource explores the master painter's life and works through his self portraits – the original selfie!

18 new titles joining our collection

We have more books and resource boxsets in production than ever before! Covering themes such as anxiety, self confidence, immigration, inclusivity and the seasons. We're delighted to announce that 18 new titles are already on their way to joining our growing library. They include:

Coming to England
Little People Big Dreams Series –
David Attenborough
A Superhero Like You
My Beautiful Voice
Sharing a Shell
Ruby's Worry
The Leaf Thief
Time to Move South for Winter
That's My Flower
We're Going to Find the Monster
Doctor Who (parts 1, 2 and 3)
My First Art Book
Sporting Heroes

“

It was lovely for my daughter to have resources that were accessible and had meaning to her.

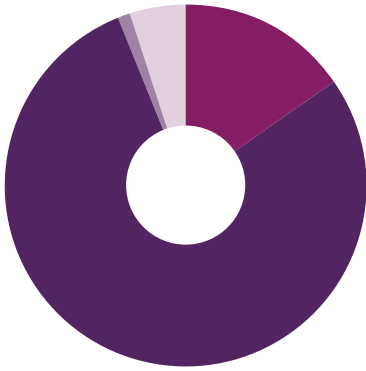
Parent

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The Financial Picture

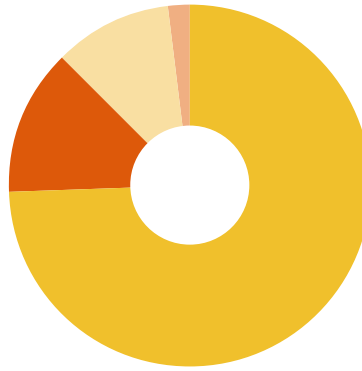
1st June 2022 – 31st May 2023

Our income



● Campaigns and Community	£102,620
● Trusts and Foundations	£520,926
● Committed Givers	£8,427
● Other	£32,158
Total	£664,131

How we spent the money



● Services for Children & Young People	£415,143
● Services for Adults	£73,261
● Raising funds	£58,831
● Governance	£9,325
Total	£548,560

About our operating surplus

This has been an exceptional year during which we achieved an operating surplus of £115,571 thanks to a significant uplift in our total income and despite spending more money than ever on our unique services for a rapidly increasing number of blind and partially sighted beneficiaries. Contributing factors of note include the receipt of £32,000 from an insurance claim made for repairs to damage caused by a burst water tank in the attached neighbouring building (the correlating expenditure was capital and ran through the balance sheet) and the receipt of two significant grants post year end that have been recognised in this financial year. The surplus is carried forward in our fund balances and will be spent in the upcoming financial year.

Our Fund Balances at 31st May 2023

Unrestricted Fund: General "Cash" Reserve	£223,852
Designated Fund: Property for Charity's Use	£252,931
Unrestricted Fund: Designated Strategic Growth Fund	£90,000
Restricted Funds for Special Projects yet to be completed	£202,386
Total	£769,169



The child I teach absolutely loves the Living Paintings books in Braille and would be lost without them. No other organisation have books that are as accessible and engaging.

Teacher





The Future

This has been a year of growth for our charity as we reached more blind and visually impaired people than ever before.

Our Coronation Campaign was a roaring success, more than doubling our beneficiaries. However, with this success comes challenges for the year ahead. It requires a shift in our focus from recruitment to retention and ensuring that we are continuing to deliver impact for all of our beneficiaries, old and new.

Meeting demand

1,000 new Touch to See books added to our library.

We are experiencing unprecedented demand for our Touch to See books and resource boxsets. It is therefore imperative that we work fast to put 1,000 more books on our shelves to keep our beneficiaries interested and engaged in learning and literacy.

Keeping our community engaged

Every quarter, we experience a 7.5% drop off in existing beneficiaries, partly because our members grow out of our service or are no longer able to

access our Touch to See books due to additional complex needs. Following our recent growth, we aim to build a comprehensive communications and engagement plan to manage this, keeping our community engaged with Living Paintings for longer.

Developing new services

A new 0-3 service to improve our impact for babies and pre-schoolers.

Our service is incredibly popular with families with children under three. We are delighted that our special books support this very early stage of engagement with literacy, yet we know that our adaptations are not easily accessible to these little fingers! We want to do more. We aim to develop a range of products and services for babies and infants that help them develop their physical, social and cognitive skills. We want to help them make sense of the world around them when they cannot see the critical visual information they need to do so.

“
Thanks for the books, my son is only 20 months but he loves books. It's a great service, you are literally changing lives with this.

Parent”

Lorna's Story

The simple act of picking up a book and reading it to your child, is something that most parents take for granted.

For Lorna Davies, it isn't that simple.

Lorna was born with nystagmus and optic atrophy and her sight has gradually worsened since childhood. Picking up a traditional book and reading it to her sons is something she can no longer do.

"When I was a baby, my mum noticed my eyes wobbling around the time of my first birthday. My parents took me to the doctor and realised I had optic atrophy – which means my optic nerves are damaged and I was registered as sight impaired."

"Shortly after I gave birth to my son, Rex, I noticed a huge change with my eyes. Things that I used to be able to read and see clearly were a real struggle suddenly. As I had been told that my eyesight was stable from a young age, it was very distressing and a real shock to find out otherwise."

Like his mum, Rex – now seven – was born with nystagmus and optic atrophy and has been registered as visually impaired.

Being a blind mum with a visually impaired child comes with many challenges. But Lorna credits Living Paintings with bringing her the simple joy of reading to her son.

"It's been horrible for me losing my eyesight as I haven't had the same experiences with my children as other parents have. One thing that I always find rubbish is that I can't just grab a book off the shelf and read it."

"I learned about Living Paintings when Rex was six and because he had some sight, I wasn't sure it was for us. But the more I heard about them, the more I was interested, and I decided to give it a try. I'm so delighted we did."

From the very first Living Paintings audio and tactile book, Lorna knew that reading would become an important ritual between her and her son.

"It's so special for me to now be able to pick up a book and share it with Rex and not have to call on my husband for help."

Now I can share stories with my son, and it's inclusive for us both. My only regret is that we didn't try Living Paintings sooner and that the service didn't exist when I was a child."

“

It's so special for me to now be able to pick up a book and share it with Rex and not have to call on my husband for help.

Parent

”



Mia's Story

Becoming a parent is all about firsts. The first time your baby laughs, their first tentative steps and the first time they break into a huge smile upon seeing their mother's face.

Alice will never know that particular joy because her little girl, Mia, is blind. Now three, Mia was born with Optic Nerve Hypoplasia (ONH) and Nystagmus – a very rare condition that results in vision loss in children. There is currently no cure.

The family initially worried that Mia would not be able to enjoy stories and books because of her lack of sight, but credit Living Paintings in helping her to fall in love with reading.

“Mia loved listening to stories from the very beginning, but the books from Living Paintings transformed her reading experience immediately. From that first book – Fun with Spot by Eric Hill – she couldn't stop smiling and giggling when she was feeling and touching the raised pictures.”

“The second Touch to See book was Superworm by Julia Donaldson and this became her favourite straight away. Before the book, she had no idea what a worm looked like and couldn't really imagine it but as soon as she was able to trail her fingers across the body and visualise it, she understood, and the story made much more sense to her. The braille pages and raised tactile image of the worm unlocked a lot for her. She loved it so much that she wanted us to read it every day together with a glass of milk. It became our special little ritual.



“Mia also loved Hugless Dougless by David Melling, which is about a baking bear. This was the first time she understood what a jar of honey would look like and liked to hug the bear through the book. The books really spur on her imagination.”

Mia now excitedly awaits new deliveries of books by Living Paintings every couple of months.

“We always leave the box of books in the same place for her so she can tell where they are – she gets so excited when they arrive,” says Alice. “When she knows the box is there, she exclaims ‘that's my Living Paintings box!’ and always tries to open it herself. We like to explore the new books together and then she goes off and reads them herself – she absolutely loves it.”

Mia is a very special little girl. For an almost four-year-old to be such a bookworm when registered blind is a miracle and even though Mia has never smiled at seeing her mother's face, Alice takes great pride in her other accomplishments.

“From that first book – Fun with Spot by Eric Hill – she couldn't stop smiling and giggling when she was feeling and touching the raised pictures.

Alice

Conclusion From The CEO

An amazing year of unprecedented growth but challenges lie ahead

This is the first year of our new 10 year growth strategy and what a year it has been! – challenging, exciting and extraordinarily successful. The year's target of a 20% increase in the number of blind and visually impaired children benefitting from our life changing services has been thoroughly beaten. Our special initiative to bring the Coronation of King Charles III to life for blind youngsters led to an amazing, unprecedented actual increase of 100%.

This is an incredible achievement but presents a new and pressing challenge; how will we meet the related, unexpected acceleration in demand? We are now urgently seeking to increase the number of Touch to See books on our library shelves to ensure that each young new member of our Living Paintings community is always able to access the visual world at their fingertips. We are working harder and faster to make sure that no child is disappointed.

We have always been a small charity with a big impact and we are feeling that now more than ever. These are uncertain economic times. The cost of living crisis is impacting our income, our costs of service provision continue to rise and we have many more blind and partially sighted children who are relying on us. There are more challenging times ahead.

However, this year has proven that we have the staff and volunteer team in place to overcome whatever may come our way as long as our incredible, loyal and generous supporters are by our side. We very much hope that they will stay with us as we navigate these choppy waters. Together, we will deliver more impact to more children than ever before.

CEO Camilla Oldland
Chief Executive

“

Thank you for all of your support and I wanted to take the opportunity to say your books are truly exceptional. They have allowed Mason to access learning and develop his joy of reading, both of which were a struggle before we found you.

Parent

”



Objectives And Activities

The objects of the Living Paintings Trust, known as Living Paintings, set out in the Memorandum and Articles of Association are: “To relieve and educate blind and partially sighted people”.

In setting our objectives and planning our activities the Trustees have given careful consideration to the Charity Commission’s general guidance on public benefit.

What we do

Living Paintings purpose is to improve the life chances of blind and partially sighted people by making the visual world of pictures, books and learning accessible to them.

We design, create and publish unique Touch to See books that make visual images accessible to blind and visually impaired people. From adapting the world’s best-loved children’s picture books into accessible, tactile-audio formats to creating learning and interest-led resource box sets that can be explored through touch and sound – there is something for all ages in our library’s collection.

Each item in our library comes with an educational, entertaining and atmospheric audio description that guides fingers over the raised images of the topics being explored, helping our beneficiaries build up a picture in their mind. It is this combination of touch and sound that enables our beneficiaries to overcome an element of their missing sight and feel included in the visual world that colours and informs our lives.

Everything we produce is available to borrow for FREE from our postal library, so no matter where our beneficiaries live or what their financial situation is, we can be there for the families, schools and children who need us.

Why we do it

Evidence from the UK Vision Strategy confirms that sight loss is a major concern in the UK with significant health, social and economic impacts. The RNIB state that there are **two million people who are blind or visually impaired** and this number is set to grow to **2.7 million by 2030**.

80% of the information we receive reaches us through our eyes. The impact of this on the lives of blind and visually impaired people cannot be underestimated. Our work aims to help blind and visually impaired people overcome some of the challenges they face as a result of their condition.



Living With Sight Loss The Facts

Children and young people

26,000

blind and visually impaired individuals are under the age of 18.

65%

are in mainstream education.

Blind and visually impaired children are more likely to have had their condition since birth.

43%

experience bullying due to their condition.

86%

have found themselves excluded from everyday activities by their peers.

With the prevalence rate so low, the majority of mainstream schools are unlikely to have sufficient knowledge to meet their specific additional needs.

40%

don't have friends close to where they live and go to school

2 out of 3

teachers report that they lack confidence in teaching visually impaired pupils.

1 in 3

local authorities have cut their spending on services for visually impaired children.

Adults

85%

of blind and visually impaired people are over the age of 65.

60%

live at the "extremes of poverty".

Around half

of blind and visually impaired adults live alone.

20%

are housebound.

50%

feel moderately or completely cut off from the people around them.

are 3 times

more likely to experience depression.

180,000

(estimated) blind and visually impaired people never go out alone.

$\frac{2}{3}$

of working-age adults are not in education or employment.

250,000

of those over 75 report they receive little to no help from their local social care services.



Our Vision, Mission And Values

Our vision

Children living with sight loss will have the visual world at their fingertips

Our purpose

To improve the life chances of children and young people living with sight loss by making the visual world of pictures, books and learning accessible to them.

Our mission

To reach 10,000 blind children and young people and deliver 10 x the benefit by 2032.

Our values

Every decision we make is guided by these principles:

- **Beneficiaries first:** We will consider the impact on and benefit for our blind and visually impaired service users before anything else
- **Inclusivity:** We will ensure that our 'products' are inclusive and accessible. We carry this commitment across everything we do in all departments.
- **Creativity:** We will challenge the norm and mirror the creativity of our source material in everything we do. We will think outside the box with ideas that drive us towards our mission.
- **Respect:** More than the obvious kindness we show our beneficiaries, donors and each other – we welcome new ideas, we are respectful to our source material and we understand the challenges faced by those we work with.

“

You have been wonderful in igniting Fred's wider interest in the world and when I asked him he said it was the combination of the tactile images with the detailed description that made it such a unique experience. Fred has just started studying geography at Uni.

Parent

”

Our Work Plan

Focus for the next three years

The following is by no means an exhaustive list of activities for the next three years. However, it provides an insight into some of the work we will be undertaking under our 5 strategic pillars, and as part of our 10-year growth strategy.

1. An engaging community

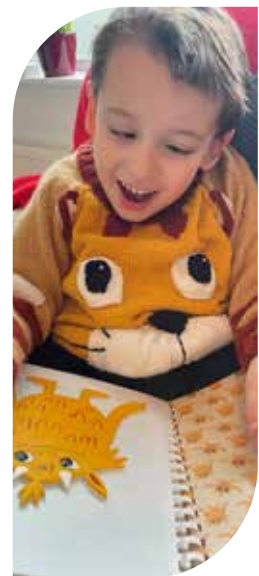
- 1.1 Build and deliver a **Library Community Communications Plan** to include all contacts with our library beneficiaries, establishing a **'clubs' system for different age groups** and delivering a new enrolment process from communications through Touch to See starter packs for different age groups.
- 1.2 **Research, monitor and evaluate** on an annual basis to ensure our services are relevant, achieving the impact we seek and new developments are beneficiary led. This will help us to create more compelling stories that inspire support.
- 1.3 Establish a **network of forums** to support the development of new projects to include experts such as paediatric ophthalmologists and those with lived experience.
- 1.4 Ensure a **smooth delivery and returns** system for Touch to See resources currently provided through Royal Mail's Articles for the Blind.

2. Making pictures, books and learning accessible

- 2.1 Publish **at least 10 new Touch to**

See titles per annum each with multiple copies and including subjects aligned with our researched themes such as mental health and well-being, engagement with STEM subjects, support of history teaching as Key Stage 2 and diversity.

- 2.2 Research, develop and pilot **'Foundation Years' Touch to See resources** and support services for parents. This project, aimed at blind and partially children from babyhood to the age of three years, will support physical, cognitive and emotional development in infancy; a time when the foundations for future learning capacity are established and in turn the foundations for lifelong success are created. This is a 'gateway' project which enables blind and visually impaired children to gain the optimum level of benefit from the Living Paintings Touch to See as they grow up.
- 2.3 Research, develop and deliver a service that has stronger relevance to **children aged eight and over**; a critical transition point in their literacy development.
- 2.4 Research, develop and deliver **Touch to See Starter Packs for different age groups**.



3. Being there for carers

- 3.1 Research and establish **Wider Support Services Plan**. This will encompass essential support to parents. It will tie into our new 'Foundation Years' programme, online peer-to-peer support communities for teachers and carers and signpost complementary resources and services.

4. Making noise

- 4.1 Create and implement a communications plan that ensures that **Living Paintings is visible, audible, discoverable and approachable** to include:
- becoming a social media powerhouse – 'the most wholesome place on the internet';
 - implementing always-on media outreach and campaigning;
 - building a relevant, accessible and recognisable brand identity;
 - owning the digital space for peer-to-peer support for families affected by blindness;
 - becoming the trusted partner and CSR solution within the children's publishing industry;
 - developing an Ambassador programme.



5. Keeping fit

- 5.1 Continue to collect and disseminate **compelling stories of the impact of our work** to inspire support from all stakeholders from donors to volunteers.



- 5.2 Continue to develop an organisation that **inspires, supports and develops the people** we need to deliver our growth strategy over the next three years and beyond.
- Trustees – Undertake a skills review and recruit new board members if needed.
 - Staff – Create a 'People' plan to review remuneration, retention, development and where necessary recruitment.
 - Volunteers and Pro Bono – Provide an excellent experience, including a sense of community and appreciation with regular communications, and events. Recruit and train as needed.
- 5.3 Create a plan for our hard infrastructure (i.e. **premises, equipment and IT**) in order to support our growth trajectory whilst ensuring that Living Paintings is a safe place to work. To include installation of in-house Braille facility as an example.
- 5.4 Develop our **eco-system of friends, partners and collaborators** by instilling high levels of trust and authenticity through all contact made by different departments from publishers through to individual donors.
- 5.5 Pursue a **comprehensive fundraising strategy** that provides the income needed to undertake year on year growth and maintain and grow our financial stability according to our reserves policy.
- 5.6 Explore and trial **methods for scaling up** of Touch to See book production and the **use of emerging technology** such as **Artificial Intelligence** to deliver the multi-sensory experience.

Structure, Governance And Management

Governing document

The Living Paintings Trust was formed in 1988. The Trust was registered with the Charity Commission on 15th February 1989 as a charity. On 31st December 1995, the activities of the charity were transferred to The Living Paintings Trust, a company not having a share capital, limited by guarantee. The company is entitled to those exemptions from UK taxation which are available in law to charities. The Memorandum and Articles of Association govern the Trust.

Administration

The administrative and secretarial duties of the charity are undertaken in our office which is also the company's registered office. Details of professional advisors are detailed on page 33.

Trustees

The Trustees are also the Directors of the company. Under the requirements of the Memorandum and Articles of Association at the Annual General Meeting, one-third of the Trustees retire from office, being those who have been longest in office since their last appointment or re-appointment.

Recruitment of Trustees

The responsibility for appointing new members of the Board rests with the existing Trustees. The aim is to ensure that the membership of the Board includes people with varied skills and interests such as business strategy, the charity sector, education, finance, art history, human resources, law and visual impairment and any other expertise which is needed. The Trustees use their extensive networks to source possible new appointees and their details are brought to and discussed at a Trustees' Meeting. A potential Trustee is then invited to meet with the Chief

Executive and talk with two existing Trustees prior to a formal proposal for an appointment being made.

Induction and training of Trustees

The induction and training process is twofold. Arrangements are made to familiarise a new Trustee with their responsibilities using the Charity Commission's guide 'The Essential Trustee' and the Living Paintings Memorandum and Articles of Association. New Trustees are extensively briefed about Living Paintings' current position, finances, plans for the future and their expected role. They will meet with members of the staff team and some of the volunteers.

The Trustees have overall responsibility for the work of the charity. They agree on policies, strategies and financial budgets. There is a Management Committee which includes a minimum of two Trustees, currently the Chairman and Treasurer, and appropriate staff members which has the responsibility for reviewing in detail the work of the charity. Progress on policy, strategy, financial budgets and operational issues is reported through the Management Committee to the Trustees on a quarterly and annual basis. The day-to-day operation of the Trust's affairs is delegated to the Chief Executive.

Our Trustees

Cat Bailey (Chairman)

Creative Director and Founding Partner, PinkGreen.

Shalin Malde (Treasurer) Qualified Chartered Accountant. Senior Commercial & P&L Manager for New Business Development at Vodafone. Previously at BT & PwC.



Your service has been excellent, he learned lots of things from the books about planets, the young lady who fought to let girls be educated, understood shadows and if someone is behind an object you can't see them and many other things. So from the bottom of my heart thank you all at the team.

Teacher



Corie Brown Visually Impaired. Continuity and TV Announcer, Channel 4 Television. Previously BBC. A disability inclusion champion with lived experience of visual impairment.

Sir David Brown (Resigned August 2022) Chartered Engineer and Fellow of the Royal Academy of Engineering. Chairman of the Bletchley Park Trust Ltd. Previous directorships include Chairman of Motorola Ltd and Chairman of the British Standards Institution. Knighted in 2001 for services to British industry.

Jane Burgess Chartered FCIPD, senior HR leader, currently Portfolio People Director at People Puzzles. Previously at Sturrock & Robson Group, Bovill and Shell plc

Jane Findlay Head of Programme and Engagement, Dulwich Picture Gallery. Previously at The British Museum, Kenwood House and the National Maritime Museum.

David Hall Parent to visually impaired child. Global Client Director, Microsoft. Previously Tanium, Veritas Technologies and Symantec.

Tina Jetha (Appointed November 2022) Strategic Customer Business Executive, Amdocs. Business and technology transformation specialist. Formerly Accenture Management Consulting.

Catriona Macritchie (Resigned July 2022) Qualified Solicitor. Group General Counsel, William Grant & Sons Ltd. Formerly various including Diageo PLC and McGrigor Donald (now part of Pinsent Masons).

Claire Short Qualified solicitor. Senior Government Lawyer currently with Department for Energy Security and Net Zero as Deputy Director, Nuclear and Fusion Legal Team.

Our volunteers

We could not operate without the support of our dedicated volunteers. It is their contribution of time in helping us produce our books and running our library service that enables Living Paintings to achieve so much.



Our volunteer numbers for the financial year 22/23 amounted to 200+ with a staff-to-volunteer ratio of 1:20. Due to the financial complexities of accounting for their invaluable contribution, we do not reflect this in our accounts. However, we estimate that their donations of time and expertise are worth approximately £200,000 across the financial year. They truly are one of our most valuable assets and we are so incredibly appreciative of the support we receive from them.

Our volunteer team undertake a range of tasks, many of which require specialist skills and training. Their work touches every stage of the production process including writing, researching, recording and editing our audio guides, manufacturing our Touch to See books, facilitating the day-to-day running of our free library service, supporting us with our administration and so much more.

As every activity Living Paintings undertakes includes the help of volunteers, they require substantial professional support from our staff team. We go to great lengths to recruit, train and support them. We create a warm, welcoming and sociable environment so that they can appreciate the immense gratitude we feel.

Since the pandemic, our volunteer numbers have declined. However, we have a busy year ahead as we work to meet increased demand for our service. Volunteer recruitment will, therefore, be a key focus for the year ahead.

Our patrons

We are delighted to continue to benefit from the support of our wonderful patrons:

Dame Jaqueline Wilson is a best-selling children's author having sold over 10 million books worldwide. She was Children's Laureate from 2005-2007.

"I think the very best way to get children to develop a love of books is to share stories with them when they are little. But how can you interest a child in a picture book when they are blind? The answer is through the touch and sound publications that the award-winning Living Paintings offer in their free national library – children can feel what *The Gruffalo*, *Winnie the Pooh*, and *Thomas the Tank Engine* are like. And because of their unique design, the books can be shared – everyone enjoying the story together."

Christopher Lloyd CVO was Surveyor of The Queens Pictures from 1988 -2005 and is a former Curator at Christ Church Oxford and the Ashmolean Museum Oxford.

Sir Timothy and Lady Sainsbury Sir Timothy is a former MP and Minister of State. He is a former Trustee of the V&A Museum and, alongside Lady Sainsbury, has been a keen supporter of Living Paintings for over 25 years.

Key management personnel remuneration

The Trustees consider the Board of Trustees and the Senior Management Team as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day-to-day basis. All Trustees give of their time freely and no Trustee remuneration was paid in the year. Details of Trustee expenses and related party transactions are disclosed in notes 9 and 19 to the accounts.

The pay of the Senior Management Team is reviewed annually and is normally increased in accordance with average earnings. The remuneration is reviewed to ensure that it is fair and not out of line with similar roles.



Financial Review

The financial results for the year are shown on pages 40–53.

We achieved an income of £664,131 while expenditure was £548,560 giving a surplus of £115,571 for the year.

Income

This year total income was £664,131.

Received into the Unrestricted Fund (as defined on page 40):

- Donations and gifts totalling £241,811. These donations support our core work of operating a free, postal library service for a rapidly growing number of blind and visually impaired people across the UK.
- Insurance payment of £31,432 received into the Unrestricted Fund as the result of an insurance claim to repair damage to one of the buildings which the charity owns to operate from. Much of the correlating expenditure was capital in nature.

Received into the Restricted Fund

- Donations and gifts of £390,161 for the Restricted Fund (as defined on page 39). This income relates to the production of new Touch to See books and specific areas of our bespoke library service to beneficiaries.

We are reliant on donations from grant making trusts and foundations to fund the majority of our work and we are grateful to all those who supported us again or for the first time during the year. Some are listed on pages 31-32.

The Trustees have set a budget for 2023/24 which projects a year on year drop in income. This 'adjustment' reflects the extraordinary insurance claim and the recognition of two large grants in 2022/23 rather than the year (2023/24) in which they have been received and will be spent.

Only a small amount of our income is promised in advance therefore the support of our donors is absolutely crucial to our ability to continue our services which have never been more in demand.

Expenditure

This year we spent £548,560; a year on year increase of 25% reflecting the investment we are making into our new Strategic Growth Plan and the 85% increase in beneficiaries. Budget expenditure for 2023/24 is higher again for the same reasons.

Operating surplus

We achieved an operating surplus of £115,571 for the year which has been carried forward into the new financial year within our fund balances and will be spent out in the next 12 months.

“
Thanks to the Touch to See books she has improved communication skills and social skills as she is able to discuss the story with another person and this has Improved her confidence.

Teacher”

Our fund balances at 31st May 2023

1. The Unrestricted Fund of £566,783 comprises:
 - £223,852 as a General Reserve.
 - £252,931 Designated and relating to property and equipment for use by the charity.
 - £90,000 Designated for pursuit of Strategic Growth
2. The Restricted Fund of £202,386 comprises:
 - £161,908 funded projects that are not yet completed. This mainly relates to the production of new Touch to See books, where the production period is usually between 9 and 18 months.
 - £40,478 for the Library Fund. This relates to donations which have been given specifically for various elements of the Library Service, including donations for the provision of the library service in specific geographical areas.

For clarity, the trustees agreed to designate the capital element within the Unrestricted Fund comprising property and fixed assets for use by charity.

Our reserves policy

The Trustees have defined the Reserves Policy such that a General Reserve of Unrestricted Funds excluding fixed assets and any secured loans thereon be maintained equivalent to 6 months non-discretionary expenditure. The management team proactively work to maintain reserves above the policy threshold through routinely monitoring the funding position combined with the on-going forecasting of anticipated income and expenditure. Should funds fall below defined trigger points set above the policy threshold, there are clear procedures in place to assess the situation and determine whether mitigating actions are required to recover the position. The Trust is pleased to report that the policy aim has been achieved with a closing General Reserve of £223,852.



Risk management

The Trustees have continued to refine our risk management strategy. This has included a review of the major risks which the charity may encounter and the establishment and enhancement of procedures to mitigate these identified risks. The principal risk remains that of maintaining current levels of income. Steps that have been taken to mitigate this risk include the establishment and maintenance of a comprehensive database providing weekly, monthly and annual reporting and which drives our fundraising efforts alongside the creation of a fundraising strategy which includes the development of new income streams. Trustees are satisfied that adequate systems are in place to mitigate any exposure to our major risks, in particular financial and operational risks.

Our Donors – Trusts And Foundations

The following is a list of some of those trusts and foundations who generously supported our work during the year:

The Underwood Trust	Sir James Knott Trust
BBC Children in Need	The Ernest Kleinwort Charitable Trust
Garfield Weston Foundation	The Gerald Palmer Eling Trust
The Julia and Hans Rausing Trust	The Nicky & Eileen Barber Charitable Trust
The Will Charitable Trust	The Pilkington Charities Fund
National Lottery – Community Fund (Awards for All)	The Portishead Nautical Trust
St James's Place Foundation	The Rubin Foundation Charitable Trust
The Edward Gostling Foundation	The Wixamtree Trust
The Patrick and Helena Frost Foundation	Barnwood Trust
The Sylvia Adams Charitable Trust	Community Foundation For Buckinghamshire
The Eveson Charitable Trust	Community Foundation Tyne & Wear and Northumberland
Vision Foundation	Hull and East Riding Charitable Trust
The Childwick Trust	Lord Leverhulme's Charitable Trust
The R S Macdonald Charitable Trust	P F Charitable Trust
Barnwood Trust	Quartet Community Foundation
February Foundation	Somerset Community Foundation
The Batchworth Trust	Suffolk Community Foundation
The Clare Milne Trust	Sussex Community Foundation
The Robert McAlpine Foundation	The Benham Charitable Settlement
The Souter Charitable Trust	The Boshier-Hinton Foundation
The Valentine Charitable Trust	The Charles Lewis Foundation
The W O Street Charitable Foundation	The Colefax Charitable Trust
The Worshipful Company of Spectacle Makers Charity	The Edith Murphy Foundation
William Jackson Food Group	The Gale Family Charity Trust
Woodroffe Benton Foundation	The Hasluck Charitable Trust
Kent Community Foundation	The Joseph and Annie Cattle Trust
The Hugh Fraser Foundation	The Michael Marsh Charitable Trust
Lions Club of Chichester	The Mickleham Trust
The Dorothy Hay-Bolton Charitable Trust	The Patrick Trust
The Fence Club Trust Fund	The Payne-Gallwey Charitable Trust
The John Rayner Charitable Trust	The Sir Jules Thorn Charitable Trust
The Ogden Trust	The Strangward Trust
The Shoe Zone Trust	The William Kenneth Hutchings Charitable Trust
Cambridgeshire Community Foundation	The William Leech Charity
Durham Community Foundation	The Worshipful Company of Innholders
Hays Travel Foundation	Helen Robertson Charitable Trust
Help for Health	Herefordshire Community Foundation
John Coates Charitable Trust	Michael Watson Charitable Trust
John Horniman's Children's Trust	Miss W E Lawrence Charitable Trust
Simon Gibson Charitable Trust	Samuel William Farmer Trust

Our Donors – Trusts and Foundations

The Bellinger Donnay Charitable Trust
The Charles S French Charitable Trust
The Craignish Trust
The George A Moore Foundation
The Walker Trust
Suffolk Community Foundation
A W Gale Charitable Trust
Cruden Foundation Limited
Eleanor Rathbone Charitable Trust
Harford Charitable Trust
John James Bristol Foundation
Kent Community Foundation
Lennox Hannay Charitable Trust
Skipton Building Society Charitable Foundation
The Alan Jenkin Stokes Memorial Trust
The Alice Ellen Cooper-Dean Charitable Foundation
The Charles and Elsie Sykes Trust
The G J W Turner Trust
The Gibbons Family Trust
The Ian Askew Charitable Trust
The Jenour Foundation
The Jessica Mathers Trust
The Jessie Spencer Trust
The Joseph Hopkins and Henry James Sayer Charities
The Macfarlane Walker Trust
The Neighbourly Charitable Trust
The Paul Bassham Charitable Trust
The Rothley Trust
The Sir James Roll Charitable Trust
The Skelton Charity
The Stockwell/Cliffe Charitable Trust
The Walwyn Chapman Charitable Trust
The William Webster Charitable Trust
Vinchel Foundation
The Purey Cust Trust CIO
The John And Susan Bowers Fund
The Joicey Trust
The Maud Elkington Charitable Trust
The Wilmcote Charitruist
Annie Tranmer Charitable Trust
BBC Children in Need
Carew Pole Charitable Trust
De La Rue Charitable Trust
Douglas Arter Foundation
Eddie Dinshaw Foundation
Gloucestershire Disability Fund
Mr and Mrs J A Pye's Charitable Settlement
RHS Spurgin Charitable Trust
Tesco – Groundworks
The Alchemy Foundation
The Arthur Williams Charitable Trust
The Autumn Stone Foundation

The Bartle Family Charitable Trust
The Doris Field Charitable Trust
The Farrer-Brown Charitable Trust
The Felicity Wilde Charitable Trust
The Gilbert & Eileen Edgar Foundation
The James T Howat Charitable Trust
The Lillie Johnson Charitable Trust
The Mugdock Children's Trust
The Prince Philip Trust Fund
The Stanton Ballard Charitable Trust
The Sydney Black Charitable Trust
The W E Dunn Trust
The Wise Music Foundation
Norman Collinson Charitable Trust
Anthony and Deirdre Montagu Charitable Trust
Melton Mowbray Building Society Charitable Foundation
The Florence Turner Trust
Heathrow Community Trust
J A Floyd Charitable Trust
Mr G J Ward Charitable Trust
The Charles Ruddock Trust Limited
The Edward and Diana Hornby Charitable Trust
The Squire Patton Boggs Charitable Trust (Thousandth Man)
Rosehill Flower Arrangement Society – closing down
The Ardwick Trust
The James Wise Charitable Trust
Blakemore Foundation
The Michael and Anna Wix Charitable Trust

Additionally, we received highly valued gifts made by friends to Living Paintings and beneficiaries. We also received invaluable support in kind from organisations, companies and individuals.

To each and every person, group, business, foundation and grant making trust who have supported us this year we extend the greatest of thanks. It is their generosity that makes our work possible.



Camilla Oldland
Chief Executive

Reference And Administrative Details Of The Company, Its Trustees And Advisers For The Period Ended 31 May 2023

Trustees

Cat Bailey, Chairman
Shalin Malde, Treasurer
Corienda Brown
Sir David Brown (Resigned August 2022)
Jane Burgess
Jane Findlay
David Hall
Tina Jetha (Appointed November 2022)
Catriona Macritchie (Resigned July 2022)
Claire Short
Cat Bailey and Shalin Malde are members of the Management Committee

Trustees appointed

Tina Jetha (November 2022)

Trustees resigned

Catriona Macritchie (July 2022)
Sir David Brown (August 2022)

Company details

Company registered number: 03095963
Charity registered number: 1049103

Registered office

Queen Isabelle House, Unit 8,
Kingsclere Park, Kingsclere,
Newbury, Berkshire, RG20 4SW

Company secretary

Camilla Oldland

Chief Executive

Camilla Oldland

Independent auditor

Critchleys, Beaver House,
23-38 Hythe Bridge St, Oxford OX1 2EP

Bankers

Bank of Scotland
The Edinburgh Royal Mile Branch,
300 Lawnmarket, Edinburgh, EH1 2PH

National Westminster Bank
30 Market Place, Newbury,
Berkshire, RG14 5AG

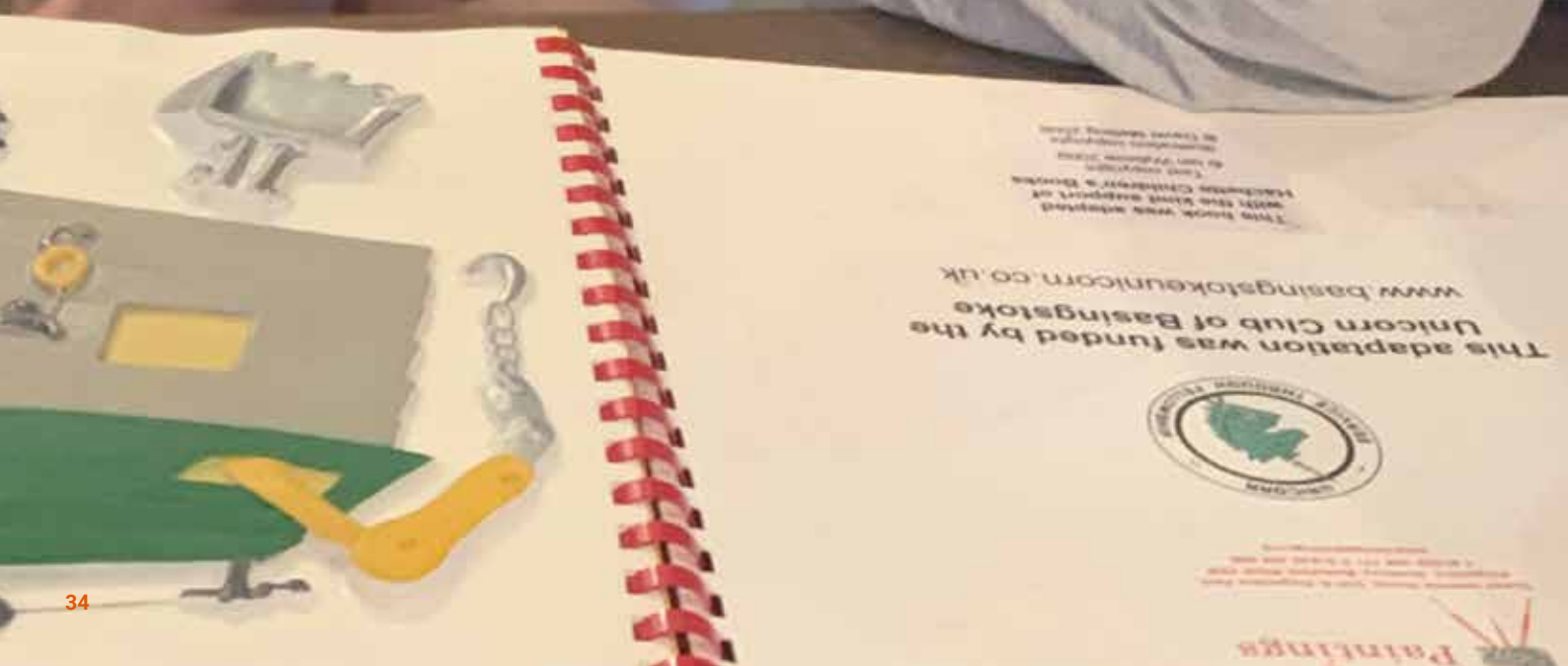
Newbury Building Society 105b
Northbrook Street, Newbury, Berkshire,
RG14 1AA

CAF Bank Limited
PO Box 289, West Malling, Kent,
ME19 4TA

Solicitors

Pitmans
47 Castle Street, Reading, Berkshire,
RG1 7SR





STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 MAY 2023

The Trustees, who are also the directors of The Living Paintings Trust for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

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

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF THE LIVING PAINTINGS TRUST

Opinion

We have audited the financial statements of The Living Paintings Trust (the 'Charity') for the year ended 31st May 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st May 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF THE LIVING PAINTINGS TRUST

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report and the strategic report prepared for the purposes of company law, is consistent with the financial statements; and
- the strategic report and the directors' report included within the Trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the Charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF THE LIVING PAINTINGS TRUST

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities, and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our knowledge and experience;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the Company.

We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence where applicable; and

- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected, and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims;
- reviewing relevant correspondence.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF THE LIVING PAINTINGS TRUST

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Katherine Wilkes (Senior Statutory Auditor) 8th December 2023

for and on behalf of Critchleys Audit LLP
Chartered Accountants

Statutory Auditor

Beaver House
23-38 Hythe Bridge Street
Oxford
OX1 2EP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MAY 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	3	241,811	390,161	631,972	138,363	352,411	490,774
Other income	4	31,432	-	31,432	310	-	310
Investments	5	727	-	727	20	-	20
Total income		273,970	390,161	664,131	138,693	352,411	491,104
Expenditure on:							
Raising funds	6	50,831	-	50,831	48,236	-	48,236
Charitable activities	7	137,998	359,731	497,729	65,694	327,240	392,934
Total expenditure		188,829	359,731	548,560	113,930	327,240	441,170
Net income for the year/ Net movement in funds		85,141	30,430	115,571	24,763	25,171	49,934
Fund balances at 1 June 2022		481,642	171,956	653,598	456,879	146,785	603,664
Fund balances at 31 May 2023		566,783	202,386	769,169	481,642	171,956	653,598

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BALANCE SHEET AT 31 MAY 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	12		252,931		230,406
Current assets					
Debtors	13	88,997		29,328	
Cash at bank and in hand		459,149		440,524	
		548,146		469,852	
Creditors: amounts falling due within one year	14	(31,908)		(46,660)	
Net current assets			516,238		423,192
Total assets less current liabilities			769,169		653,598
Income Funds					
<u>Restricted funds</u>	16		202,386		171,956
<u>Unrestricted funds</u>	17				
General Cash Reserve		223,852		191,236	
Designated Fixed Asset Fund		252,931		230,406	
Designated Strategic Growth Fund		90,000		60,000	
Total Unrestricted funds			566,783		481,642
			769,169		653,598

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 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 financial statements were approved by the Trustees on 1st December 2023.



Cat Bailey – Chairman
Trustee



Shalin Malde – Treasurer
Trustee

Company registration number 03095963

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MAY 2023

	Notes	2023		2022	
		£	£	£	£
Cash flows from operating activities					
Cash generated from operations	20		56,453		69,349
Investing activities					
Purchase of tangible fixed assets		(38,555)		(15,728)	
Investment income received		727		20	
Net cash used in investing activities			(37,828)		(15,708)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			18,625		53,641
Cash and cash equivalents at beginning of year			440,524		386,883
Cash and cash equivalents at end of year			459,149		440,524

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2023

1 Accounting policies

Charity information

The Living Paintings Trust is a private company limited by guarantee incorporated in England and Wales. The liability of the members of the Company is limited by their guarantee to contribute £1 each towards the liabilities of the Company in event of liquidation.

The registered office is Queen Isabelle House, Unit 8, Kingsclere Park, Kingsclere, Newbury, Berkshire, RG20 4SW.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The Company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. Trustees have considered the current levels of cash and unrestricted reserves. The Trustees also note that the charity owns its freehold property, which is unmortgaged. Based on this review the Trustees believe that the financial statements have been prepared appropriately on the going concern basis.

1.3 Charitable funds

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.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The cost 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.

1.4 Income

Income is recognised when the Company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2023

1 Accounting policies (Continued)

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipts and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Company, can be reliably measured.

Donated services or facilities are recognised when the Company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the Company of the item is probable and that economic benefits can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the Company which is the amount the Company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

The recognition of income from grants is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred revenue. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Governance costs are those incurred in connection with administration of the Company and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the Company's educational operations, including support costs and costs relating to the governance of the Company apportioned to charitable activities.

Library materials are only of benefit to blind and partially sighted people and therefore are of very low commercial value. As such they are expensed in the year rather than being treated as a capital asset for ongoing use in the charity.

All expenditure is inclusive of irrecoverable VAT.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2023

1 Accounting policies (Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Long term leasehold property	50 years – straight line basis
Office equipment	5–10 years – straight line basis
Computer equipment	3 years – straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Company's balance sheet when the Company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2023

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Company's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Company's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Tangible fixed assets

Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. Residual value assessments consider issues such as the remaining life of the asset and projected disposal values.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2023

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	241,104	390,161	631,265	138,363	352,411	490,774
Legacies receivable	707	-	707	-	-	-
	241,811	390,161	631,972	138,363	352,411	490,774

4 Other income

	2023 £	2022 £
Insurance claim	31,432	310

5 Investments

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Interest receivable	727	20

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Other costs	15,787	10,089
Staff costs	35,044	38,147
Raising funds	50,831	48,236
	50,831	48,236

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2023

7 Charitable activities

	2023 £	2022 £
Staff costs	294,866	264,397
Depreciation and impairment	16,030	11,753
Direct charitable expenditure	177,508	109,300
	488,404	385,450
Share of governance costs (see note 8)	9,325	7,484
	497,729	392,934
Analysis by fund		
Unrestricted funds	137,998	65,694
Restricted funds	359,731	327,240
	497,729	392,934

8 Support costs

	Support costs £	Governance costs £	2023 £	2022 £
Audit fees	-	10,500	10,500	6,700
Legal and professional	-	825	825	784
	-	11,325	11,325	7,484
Analysed between				
Charitable activities	-	11,325	11,325	7,484

Governance costs includes payments to the auditors of £8,500 (2022: £6,700) for audit fees.

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Company during the year.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2023

10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Production	4	3
Fundraising and publicity	3	3
Administration and management	2	2
Library	3	3
Total	12	11
Employment costs	2023 £	2022 £
Wages and salaries	297,023	276,434
Social security costs	26,808	20,347
Other pension costs	6,079	5,763
	329,910	302,544

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2023 Number	2022 Number
In the band £60,001 – £70,000	1	1

The key management personnel of the charity comprise Trustees and the Senior Management Team. The total employee benefits of the key management personnel were £76,129 which includes employer NI and pension (2022: £79,136).

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2023

12 Tangible fixed assets

	Long term leasehold property £	Office equipment £	Computer equipment £	Total £
Cost				
At 1 June 2022	340,510	71,414	61,924	473,848
Additions	21,847	4,373	12,335	38,555
At 31 May 2023	362,357	75,787	74,259	512,403
Depreciation and impairment				
At 1 June 2022	133,044	54,101	56,297	243,442
Depreciation charged in the year	7,007	3,981	5,042	16,030
At 31 May 2023	140,051	58,082	61,339	259,472
Carrying amount				
At 31 May 2023	222,306	17,705	12,920	252,931
At 31 May 2022	207,466	17,313	5,627	230,406

The leasehold premises comprise 2 leases each of 999 years calculated from 29th September 1986 each at a rent of £100 per annum.

13 Debtors

Amounts falling due within one year:	2023 £	2022 £
Trade debtors	709	711
Accrued income	83,526	24,052
Prepayments	4,762	4,565
	88,997	29,328

14 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Deferred income	15	-	23,421
Other taxation and social security		7,081	5,383
Trade creditors		11,184	6,267
Other creditors		5,143	3,083
Accruals		8,500	8,506
		31,908	46,660

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2023

15 Deferred income

	2023 £	2022 £
Other deferred income	-	23,421
Deferred income is included in the financial statements as follows:		
Deferred income is included within:	2023 £	2022 £
Current liabilities	-	23,421
Movements in the year: Deferred income at 1 June 2022	23,421	-
Released from previous periods	(23,421)	-
Resources deferred in the year	-	23,421
Deferred income at 31 May 2023	-	23,421

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds		Balance at 31 May 2023 £
	Balance at 1 June 2021 £	Incoming resources £	Resources expended £	Balance at 1 June 2022 £	Incoming resources £	Resources expended £	
Funded projects awaiting completion	92,858	112,743	(135,053)	70,548	230,736	(139,376)	161,908
Library fund	53,927	239,668	(192,187)	101,408	159,426	(220,356)	40,478
	146,785	352,411	(327,240)	171,956	390,162	(359,732)	202,386

Funded projects awaiting completion consist of numerous funds of varying sizes covering specific projects in line with the charity's objectives for instance the creation and manufacture of new Touch to See book titles.

The Library Fund comprises multiple donations made specifically towards the costs of providing the Library Service free of charge to blind and partially sighted beneficiaries.

Management accounting procedures quarterly track the movement in each individual restricted fund. They provide the necessary information to ensure that the appropriate balance is held in each account in order to complete the projects and thus meet the restrictions imposed by the donors.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2023

17 Unrestricted funds

	Movement in funds				Movement in funds				
	Balance at 1 June 2021 £	Incoming resources £			Balance at 1 June 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 May 2023 £
Designated fixed asset fund	226,431	-	(11,753)	15,728	230,406	-	(16,030)	38,555	252,931
Strategic growth fund	60,000	-	-	-	60,000	-	-	30,000	90,000
General funds	170,448	138,693	(102,177)	(15,728)	191,236	273,970	(172,799)	(68,555)	223,852
	<u>456,879</u>	<u>138,693</u>	<u>(113,930)</u>	<u>-</u>	<u>481,642</u>	<u>273,970</u>	<u>(188,829)</u>	<u>-</u>	<u>566,783</u>

The Strategic Growth Fund is for projects and costs involved in pursuing our 10 year growth strategy the first 3 years of which are detailed on pages 24 and 25

18 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 May 2023 are represented by:						
Tangible assets	252,931	-	252,931	230,406	-	230,406
Current assets/(liabilities)	313,852	202,386	516,238	251,236	171,956	423,192
	<u>566,783</u>	<u>202,386</u>	<u>769,169</u>	<u>481,642</u>	<u>171,956</u>	<u>653,598</u>

19 Related party transactions

There were no disclosable related party transactions during the year (2022: £36 was received from one Trustee).

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2023

20 Cash generated from operations

	2023 £	2022 £
Surplus for the year	115,571	49,934
Adjustments for:		
Investment income recognised in statement of financial activities	(727)	(20)
Depreciation and impairment of tangible fixed assets	16,030	11,753
Movements in working capital: (Increase) in debtors	(59,669)	(21,380)
Increase in creditors	8,669	5,641
(Decrease)/increase in deferred income	(23,421)	23,421
Cash generated from operations	56,453	69,349

21 Analysis of changes in net funds




The Company had no debt during the year.

22 Controlling party

There is no overall controlling party.



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Charity registered number: 1049103